



FLORIDA

Application for Aviation Fuel Tax Refund Air Carriers

DR-191
Effective 07/19
Rule 12B-5.150, F.A.C.
Page 1 of 5



** Your refund application will be rejected if fields in red are not completed in full.

Part 1					
Name of applicant/payee:	<input type="text"/>				
Mailing street address:	<input type="text"/>				
Mailing city, state, ZIP:	<input type="text"/>				
Location street address:	<input type="text"/>				
Location city, state, ZIP:	<input type="text"/>				
Email address:	<input type="text"/>				
Business telephone number (include area code):	<input type="text"/> - <input type="text"/> - <input type="text"/>				
Fax number (include area code):	<input type="text"/> - <input type="text"/> - <input type="text"/>				
Part 2 Sign and date this form.	Under penalty of perjury, I declare that I have read this application and the facts stated in it are true.				
	Signature of applicant/representative: <input type="text"/> Date: <input type="text"/>				
	Print name: <input type="text"/> Title: <input type="text"/>				
	Representative's phone number (include area code): <input type="text"/> - <input type="text"/> - <input type="text"/>				
Part 3 Enter amount of refund.	\$ <input type="text"/> , <input type="text"/> , <input type="text"/> . <input type="text"/>				
Part 4 Provide the identification number of the applicant.	<table> <tr> <td>Federal Air Carrier number (FAC): <input type="text"/></td> <td>Federal Employer Identification Number (FEIN): <input type="text"/>-<input type="text"/></td> </tr> <tr> <td>Reemployment tax number: <input type="text"/></td> <td>Business partner number: <input type="text"/></td> </tr> </table>	Federal Air Carrier number (FAC): <input type="text"/>	Federal Employer Identification Number (FEIN): <input type="text"/> - <input type="text"/>	Reemployment tax number: <input type="text"/>	Business partner number: <input type="text"/>
Federal Air Carrier number (FAC): <input type="text"/>	Federal Employer Identification Number (FEIN): <input type="text"/> - <input type="text"/>				
Reemployment tax number: <input type="text"/>	Business partner number: <input type="text"/>				
Part 5 Enter the last month of the refund period.	For the Quarter Ending: <input type="text"/> / <input type="text"/> M M Y Y				

Mail application to: Refunds
Florida Department of Revenue
PO Box 6490
Tallahassee FL 32314-6490
Fax: 850-410-2526



Computation of Refund
Section 1 - Air Carrier Refund

1. Total Florida wages paid during the quarter from *Employer's Quarterly Report*, Form RT-6.
2. Multiply Line 1 by .006.
3. Total Gallons of Tax Paid Aviation Fuel Purchased in Florida (enter total gallons invoiced for quarter from Page 3, Schedule 1A).
4. Multiply Line 3 by .0427.
5. Enter the smaller amount from Line 2 or Line 4 above.
Non-Qualified Air Carrier - Carry the value from Line 5 to Line 9. This is your refund amount. Enter 0 for Lines 6, 7, and 8.
Qualified Air Carrier - If Line 4 is less than Line 2, carry the value from Line 5 to Line 9. Enter 0 for lines 6, 7, and 8. If Line 4 is greater than Line 2, carry the value from Line 2 to Line 5 and follow the instructions for each line item.

	US Dollars		Cents
Gallons			
US Dollars			

Section 2 - Additional Refund for Qualified Air Carriers

6. Multiply Line 3 by .0142.
7. Line 5 plus Line 6.
8. Enter the smaller amount of Line 4 or Line 7. Carry this value to Line 9.
9. Amount to be Refunded.

	US Dollars		Cents

Contact Us

Information and forms are available on the Department's website at floridarevenue.com.

To speak with a Department representative, call Taxpayer Services at 850-488-6800, Monday through Friday, excluding holidays.

To find a **taxpayer service center** near you, visit floridarevenue.com/taxes/servicecenters.

For written replies to tax questions, write to:

Taxpayer Services - Mail Stop 3-2000
Florida Department of Revenue
5050 W Tennessee St
Tallahassee FL 32399-0112

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- Tax Information Publications (TIPs)
- Proposed rules, notices of rule development workshops, and emergency rulemaking
- Due date reminders for reemployment tax and sales and use tax



General Instructions

A Florida Department of Revenue Power of Attorney and Declaration of Representative, Form DR-835, must be properly executed and included if this application is prepared by your representative.

Definitions

Air Carrier - Any carrier that is in the business of transporting persons or property for compensation or hire by air.

Qualified Air Carriers - Air carriers conducting scheduled operations or all-cargo operations that are authorized under 14 Code of Federal Regulations (CFR) Part 121, 14 CFR Part 129, or 14 CFR Part 135.

Computation of Refund

Section 1 – Air Carrier Refund

Line 1 - Enter the total gross wages paid for the quarter as reported on the *Florida Department of Revenue Employer's Quarterly Report* (Form RT-6). Attach a copy of the RT-6 covering the period stated. Notify the Fuel Section in Refunds at 850-617-8585 if you amended your RT-6 prior to filing this refund claim.

Line 2 - Multiply the total gross wages entered on Line 1 by .006. Section 206.9855, Florida Statutes (F.S.), provides for a refund not to exceed 0.6 percent of wages paid to employees based in Florida.

Line 3 - Enter the total tax paid gallons of aviation fuel purchased during the quarter. Amount should equal the total "Gallons Invoiced" from schedule 1A, column 4.

Line 4 - Multiply the total gallons reported on Line 3 by the aviation fuel tax rate.

Line 5 - **Non-qualified Air Carrier** - Enter the smaller amount from Line 2 or Line 4. Carry this value to Line 9. This is your refund amount. Enter 0 for Lines 6, 7, and 8.

Or

Qualified Air Carriers - Enter the smaller amount from Line 2 or Line 4. If Line 4 is less than Line 2, carry the value from Line 5 to Line 9. Enter 0 for Lines 6, 7, and 8. If Line 4 is greater than Line 2, carry the value from Line 2 to Line 5.

Section 2 – Additional Refund for Qualified Air Carriers

Line 6 - Multiply the total gallons reported on Line 3 by the refund rate. Section 206.9826, F.S., provides for an additional refund to qualified air carriers. However, the combined refunds provided in sections 206.9826 and 206.9855, F.S., can not exceed the total aviation fuel taxes paid during the quarter.

Line 7 - Add Line 5 to Line 6 and enter the result.

Line 8 - Enter the smaller amount from Line 4 or Line 7. Carry this value to Line 9.

Line 9 - Enter the total refund amount from Line 5 or Line 8.

Due Date of the Application for Aviation Fuel Tax Refund Air Carriers

Claim must be filed quarterly, no later than the last day of the month immediately following the end of the quarter. The filing date may be extended one additional month only if a justified excuse is submitted in writing and the last preceding claim was filed timely.

Purchases Made During	Claims Must Be Filed By*	With A Written Excuse-No Later Than
January, February, and March	April 30	May 31
April, May, and June	July 31	August 31
July, August, and September	October 31	November 30
October, November, and December	January 31	February 28
*An amended claim for a prior quarter must be received by the current quarter's deadline. Example: An amended March quarterly application must be submitted by July 31.		



Schedule of Purchases of Tax-Paid Aviation Fuel (Schedule 1A)

The Schedule of Purchases provides a detail in support of the amount of fuel purchased. Failure to provide all information required under columns one through five of this detail will result in a reduction or denial of your refund. If additional copies of schedules are necessary, photocopy as many copies as are needed to provide the required information.

A fuel management report from a third party may substitute for the detail required on the Schedule of Purchases (1A). However, the fuel management report must be in the same format and provide the same information as required on the Schedule of Purchases (1A), with the exception of column 2. List all suppliers, dates received, invoice numbers, gallons, and amount of aviation fuel tax paid. Enter total amount of tax paid gallons purchased during the quarter on Line 3, Section I.

References

The following documents were mentioned in this form and are incorporated by reference in the rules indicated below. The forms are available online at floridarevenue.com/forms.

Form RT-6	Florida Department of Revenue Employer’s Quarterly Report	Rule 73B-10.037, F.A.C.
Form DR-835	Florida Department of Revenue Power of Attorney and Declaration of Representative	Rule 12-6.0015, F.A.C.