



Application for Refund of Tax Paid on Natural Gas Fuel Used for Exempt Purposes

DR-309641
N. XX/XX
Rule 12B-5.150, F.A.C.
Effective XX/XX
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Mail to: Refunds
Florida Department of Revenue
PO Box 6490
Tallahassee FL 32314-6490
or, Fax to: 850-410-2526

Handwritten Example	Typed Example
0 1 2 3 4 5 6 7 8 9	0 1 2 3 4 5 6 7 8 9
Use black ink.	

NOTE: Your refund application may be delayed if all information is not completed in full.

Name of applicant/payee:

Mailing street address:

Mailing city, state, ZIP:

Location street address:

Location city, state, ZIP:

Email address:

Sales & Use Tax number:

FEIN:

Business Partner Number:

For invoices covering: month 20 year *through* month 20 year

Business telephone number (include area code): <input type="text"/>	Fax number (include area code): <input type="text"/>
13. Total Net Refund Requested (From Page 3, Part II, Line 15)	\$ <input type="text"/>
Under penalty of perjury, I declare that I have read this application and the facts stated in it are true.	
Signature of Applicant	Date
Printed Name	
Contact Person	Telephone Number (Include area code): <input type="text"/>

Who May Apply for Refunds?

Any person who purchases tax-paid natural gas fuel used by a power take-off unit to turn a concrete mixer, compact solid waste, or unload bulk cargo by pumping, may file a claim for refund. However, a person filing such a claim must pay **use tax** on the average net cost per converted gallon as specified under section 212.05, Florida Statutes (F.S.).

Tax Rates: The state tax rates on fuel, county fuel tax rates, and county discretionary sales surtax rates, are published annually in Taxpayer Information Publications (TIPs) and available at floridarevenue.com/taxes/rates. The tax rates used to determine the amount of refund due are provided on this application by the Department as specified in sections 206.9955, 206.41, 212.05, and 212.055, F.S. When computing use tax due, include the applicable surtax rate where the fuel is delivered.

For help in completing this form, please contact: **Refunds**
Florida Department of Revenue
850-617-8585



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Category Please check all applicable boxes. This form may be used for more than one category type.

- Fuel used to turn a concrete mixer drum.
- Fuel used to compact solid waste.
- Fuel used for unloading bulk cargo by pumping.

Part I		Available Units by Product Type	A - Compressed Natural Gas (Pounds)	B - Compressed Natural Gas (Cubic Feet)	C - Liquefied Natural Gas (Pounds)	D - Liquefied Petroleum Gas (Gallons)
1	Beginning Inventory (physically measured on the first day of the refund period)					
2	Units Purchased (from Schedule 1A)					
3	Ending Inventory (physically measured on the last day of the refund period)					
4	Available Units (lines 1 plus 2 minus 3)					
Part II		Consumption and Conversion				
5 A.	Fuel Used to Unload Bulk Cargo by Pumping					
5 B.	Fuel Used to Turn a Concrete Mixer Drum Used in the Manufacturing Process					
5 C.	Fuel Used to Compact Solid Waste					
6	Units Eligible for Refund (Add Lines 5A, 5B, and 5C)					
7	Units Not Eligible for Refund (Line 4 minus Line 6)					
8	Conversion Factor		5.66	126.67	6.06	1.35
9	Motor Fuel Equivalent Gallons (Divide Line 6 by Line 8)					

Note - Total Units Eligible for Refund cannot exceed Part 1, Line 4 (Available Units).

Part III		Calculation of Refund Due	A - Compressed Natural Gas (Pounds)	B - Compressed Natural Gas (Cubic Feet)	C - Liquefied Natural Gas (Pounds)	D - Liquefied Petroleum Gas (Gallons)
10	Motor Fuel Equivalent Gallons Eligible for Refund (35% of Line 9)					
11	MFEG Cost - Line 10 multiplied by Average Cost per Gallon (From Schedule 1B, see instructions)					
12	Fuel Tax Eligible for Refund (Line 10 multiplied by)					
13	Sales Tax Due (Line 11 multiplied by 6% + applicable surtax. Rates listed on Schedule 1C)					
14	Refund Due (Line 12 minus Line 13)					
15	Total Net Refund Requested (Add 14A, 14B, 14C, and 14D)					



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Schedule 1B		Average Cost per Motor Fuel Equivalent Gallon			
		A - Compressed Natural Gas (Pounds)	B - Compressed Natural Gas (Cubic Feet)	C - Liquefied Natural Gas (Pounds)	D - Liquefied Petroleum Gas (Gallons)
1	Total State and Local Option Fuel Tax Paid on Natural Gas Fuel Purchases: Total from Column 7, Page 3 Schedule 1A multiplied by \$				
2	Total Cost of Purchased Fuel Less State and Local Option Tax: Total of Column 8 from Schedule 1A minus Line 1 from Schedule 1B				
3	Average Cost per Unit: Total of Line 2 from Schedule 1B divided by Column 5 from Schedule 1A, carried out four decimal places				

Reference

The following document was mentioned in this form and is incorporated by reference in the rule indicated below. The form is available online at floridarevenue.com/forms in the Power of Attorney section.

Form DR-835

Florida Department of Revenue Power of Attorney and Declaration of Representative

Rule 12-6.0015, F.A.C.

