



**Florida Motor Fuel Tax Relief Act of 2022
Agricultural, Aquacultural, Commercial Fishing or
Commercial Aviation Purposes
Supplemental Quarterly Refund Application Worksheet
for the Quarter Ending December 2022**

The Florida Motor Fuel Tax Relief Act of 2022 was passed during the 2022 legislative session. This law reduces the tax rate on motor fuel by 25.3 cents per gallon. The tax rate reduction begins Saturday, October 1, 2022, and continues through Monday, October 31, 2022. The reduced tax rate applies to all gasoline products, any product blended with gasoline, or any fuel placed in the storage supply tank of a gasoline-powered motor vehicle.

The tax rates reduced by the Motor Fuel Tax Relief Act of 2022 include the municipal (excise), county (excise), fuel sales, and State Comprehensive Enhanced Transportation System (SCETS) taxes.

- Persons who use fuel for agricultural, aquacultural, or commercial fishing purposes receive a refund of the municipal (1 cent), fuel sales (15 cents), local option (varies by county), and SCETS (8.3 cents) taxes paid on each gallon of motor fuel purchased and used for an exempt purpose in Florida.
- Persons who use fuel for commercial aviation purposes receive a refund of the fuel sales tax, local option (varies by county), and SCETS taxes paid on each gallon of motor fuel purchased and used for an exempt purpose in Florida.

Since the fuel sales, SCETS, or municipal taxes were not collected by your supplier, your refund must be adjusted to account for the reduced tax rate.

This supplemental worksheet will assist you in calculating your quarterly refund amount for the taxes paid on gasoline and/or gasohol. Rates and instructions in the worksheet will adjust the refund amount to account for motor fuel that was purchased with the reduced tax rate in October and used for an exempt purpose during the tax relief period.

Upon completion, attach this worksheet, Form DR-138A, to the refund application Form DR-138 (*Application for Fuel Tax Refund Agricultural, Aquacultural, Commercial Fishing or Commercial Aviation Purposes*) and mail it to the following address. The worksheet will take the place of Page 1 of the refund application.

Refunds
Florida Department of Revenue
PO Box 6490
Tallahassee, FL 32314-6490

Line-by-Line Instructions for Supplemental Worksheet Form DR-138A

Line 1A (Beginning Inventory) – Enter the ending physical inventory held in storage from the prior quarter. Refund applicants would have paid the full tax rate to their supplier on these gallons. If the prior quarter's claim was not filed, enter zero (0).

Line 2B (Gallons Purchased) – Enter the total gallons purchased during the month of October at the reduced tax rate.

The detail regarding each transaction must be included on the Schedule of Purchases on Page 3 of Form DR-138.

Line 3A (Gallons Purchased) – Enter the total gallons purchased during the months of November and December at the full tax rate.

The detail regarding each transaction must be included on the Schedule of Purchases on Page 3 of Form DR-138.

Line 4C (Closing Inventory) – Enter the actual physical inventory at the close of business on December 31, 2022. This will be your beginning inventory for the next quarter.

If no refund is due but a closing inventory exists, report the closing inventory on Page 1 of Form DR-138 and mail your application to the Department of Revenue.

Line 5C (Total Consumption) – Add Lines 1A, 2B, and 3A and subtract Line 4C.

Line 6C (Gallons Not Eligible for Refund) – Enter the gallons consumed and used for a taxable purpose during October, November, and December 2022.

Line 7C (Gallons Claimed for Refund) – This line represents fuel used by the permit holder during October, November, and December 2022 that qualifies for a refund. Subtract Line 6C from Line 5C and enter the results.

Line 7D (Gallons Claimed for Refund) – If Line 1A is less than Line 7C, enter the gallons reported on Line 1A. If Line 1A is greater than Line 7C, enter the gallons reported on Line 7C.

Line 7E (Gallons Claimed for Refund) – If Line 7C is greater than Line 1A plus Line 2B, enter the results of Line 2B. If Line 7C is less than Line 1A plus Line 2B, subtract Line 1A from Line 7C and enter the results. Enter zero if the result is a negative number.

Line 7F (Gallons Claimed for Refund) – If Line 7C is greater than Line 7D plus Line 7E, enter the results of Line 7C minus Line 7D minus Line 7E. If Line 7C is less than Line 7D plus Line 7E, enter zero (0).

Line 8D (Refund Rate) – This prepopulated rate will be multiplied by eligible gallons that were drawn from tax paid in full inventory. If you used tax paid in full motor fuel for agricultural, aquacultural, or commercial fishing purposes, the refund rate will be 16 cents per gallon. If you used tax paid in full motor fuel for commercial aviation purposes, the refund rate will be 15 cents per gallon.

Line 8E (Refund Rate) – This prepopulated rate will be multiplied by eligible gallons that were drawn from tax reduced purchases.

Line 8F (Refund Rate) – This prepopulated rate will be multiplied by eligible gallons that were drawn from tax paid in full purchases. If you used tax paid in full motor fuel for Agricultural, Aquacultural, or Commercial Fishing purposes, the refund rate will be 16 cents per gallon. If you used tax paid in full motor fuel for Commercial Aviation purposes, the refund rate will be 15 cents per gallon.

Line 9D (Refund) – Multiply Line 7D by Line 8D and enter the results.

Line 9E (Refund) – Multiply Line 7E by Line 8E and enter the results.

Line 9F (Refund) – Multiply Line 7F by Line 8F and enter the results.

Line 10F (Gallons Claimed for Refund) – Enter the gallons reported on Line 7C.

Line 11F (Rate of Tax Levied) – Enter the refundable portion of the local option tax. The tax rate used for this line item is based on the county where the fuel was delivered or purchased. Exhibit H of the *Motor Fuel Tax Relief Act of 2022, October 1, 2022 through October 31, 2022, Florida Fuel Tax, Collection Allowance, Refund, and Pollutants Tax Rates* identifies the county and refund rate that should be entered on Line 11F. Exhibit H is available at floridarevenue.com/taxes/rates.

Line 12F (Amount of Tax Claimed for Refund) – Multiply Line 10F by Line 11F and enter the results.

Line 13F (Net Refund Due) – Add Lines 9D, 9E, 9F, and 12F and enter the results.

Line 14A (Inventory) – Represents tax paid in full gallons that will be carried to the next quarter. If Line 1A is greater than Line 7D, subtract Line 7D from Line 1A and enter the results. If Line 1A is less than Line 7D, enter zero (0).

**Supplemental Tax Calculation Worksheet for the Quarter Ending December 2022
Gasoline/Gasohol**

		A	B	C	D	E	F
Line	Line Item	Gasoline/Gasohol					
		Full Tax Rate	Reduced Tax Rate				
1	Beginning Inventory						
2	Gallons Purchased (October)						
3	Gallons Purchased (November and December)						
4	Closing Inventory						
5	Total Consumption (Line 1A plus Line 2B plus Line 3A minus Line 4C)						
6	Gallons Not Eligible for Refund						
7	Gallons Claimed for Refund						
8	Refund Rate				0.16 / 0.15	0	0.16 / 0.15
9	Refund (Line 7D times Line 8D, Line 7E times Line 8E, or Line 7F times Line 8F)						
10	Gallons Claimed for Refund (from Line 7C above)						
11	Rate of Tax Levied (from Exhibit H of the <i>Motor Fuel Tax Relief Act of 2022, October 1, 2022 through October 31, 2022, Florida Fuel Tax, Collection Allowance, Refund, and Pollutants Tax Rates</i>)						
12	Amount of Tax Claimed for Refund						
13	Net Refund Due (Line 9D plus Line 9E plus Line 9F plus Line 12F)						
14	Inventory – Represents tax paid in full gallons that will be carried to the next quarter.						