

Florida Department of Revenue
Tax Information Publication

TIP 06B05-01

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Pollutant Tax Refunds

Any person licensed pursuant to Chapter 206, F.S., that is eligible for a refund of the tax paid on pollutants pursuant to Section 206.9942, F.S., must apply for refunds on a quarterly basis using Form DR-309660 (Application for Pollutant Tax Refund). Form DR-309660 must be filed for each calendar quarter no later than the last day of the first month following the quarter for which the refund is claimed. The filing date may be extended one additional month from the last day of the first month following the quarter when a written explanation that sets forth reasonable cause for delay in filing the refund application is submitted with the application and the prior quarter's application for refund was timely submitted to the Department.

Claims for refunds shall be filed as follows:

Purchases Made During	Claims Must Be Filed By No Later Than Excuse	With A Written
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

Applications are to be used only for the quarter indicated on the face of the application. Only original refund applications are acceptable. Application forms may be obtained by accessing the Department's website at www.myflorida.com/dor or by contacting the Refunds & Distribution Section of the Department of Revenue by calling (850) 488-8937.

Amended applications for the prior calendar quarter must be received by the Department by the current calendar quarter's deadline. A refund will not be authorized for an amount less than \$5 for any given period.

Refund Procedures

The request for refund must be supported by purchase invoices, charge tickets, sales slips, or other tangible evidence

that supports the validity of the refund claim. Evidence may include items such as tax paid invoices, applicable export schedules, and/or shipping and delivery documents.

Purchase invoices verifying the payment of taxes imposed under Section 206.9935, Florida Statutes, should contain the following information:

- * Invoice Number;
- * The name, mailing address, and location address of the supplier;
- * Type of pollutant and the number of gallons or barrels purchased;
- * Purchase date;
- * The pollutant tax paid per gallon or per barrel; and
- * The Department of Environmental Protection storage tank facility identification number for the supplier, if applicable, or supplier's Federal Identification Number (FEIN).

If a taxpayer is remitting pollutants tax via Form DR-904 (Pollutants Tax Return), a copy of the DR-904 must be provided at the time of refund submission.

Sales invoices should contain the following:

- * Invoice number;
- * Delivery date;
- * Purchaser's name;
- * Vessel's name (if applicable);
- * Point of destination (if applicable);
- * Gallons or barrels sold; and
- * Type of pollutant.

In lieu of original purchase and sales invoices, the applicant applying for a refund may submit the schedules provided in the new Application for Pollutants Tax Refund (Form DR-309660) that include the information required above, Original invoices or certified copies of invoices obtained from suppliers must be maintained by the applicant in its records until tax imposed under Chapter 206, F.S., may no longer be determined and assessed under Section 95.091, F.S.

First time users of this form must provide proof of pollutants tax paid by submitting either invoices or Form DR-904. If beginning inventory is being claimed, proof of pollutants tax paid must be provided either by invoices or by Form DR-904.

Any person licensed pursuant to Chapter 206, F.S., that is eligible for a refund pursuant to Section 206.9942, F.S., may, in lieu of applying for a refund, take a credit on the monthly Pollutants Tax Return (Form DR-904). The credit may not exceed the tax imposed on those gallons which would otherwise be eligible for refund. Any request for credit shall be supported by a charge ticket, sales slip, invoice, or other tangible evidence of the sale showing the tax was paid to the State or supplier; applicable export schedules; and shipping and delivery documents.

FOR MORE INFORMATION

This document is intended to alert you to the requirements contained in Florida laws and administrative rules. It does not by its own effect create rights or require compliance.

For forms and other information, visit our Internet site at www.myflorida.com/dor. Or call Taxpayer Services, 8:00 a.m., to 7:00 p.m., ET, Monday through Friday, excluding holidays, at 800-352-3671 or 850-488-6800.

Persons with hearing or speech impairments may call our TDD at 800-367-8331 or 850-922-1115.

For a detailed written response to your questions, write the Florida Department of Revenue, Taxpayer Services, 1379 Blountstown Highway, Tallahassee, FL 32304-2716.