

Florida Department of Revenue
Application for Refund - Fuel Used
for Agricultural Shipments or Hurricane Debris Removal

Section 1: Taxpayer Information

Refund Applicant Name:

Federal Employer Identification Number (FEIN): <input type="text"/>	Social Security Number (SSN) *: <input type="text"/>
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Refund Applicant Mailing Street Address:

Mailing City: <input type="text"/>	State: <input type="text"/>	ZIP: <input type="text"/>
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Telephone Number (include area code): <input type="text"/>	Fax Number (include area code): <input type="text"/>	Email Address (optional): <input type="text"/>
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Section 2: Taxpayer Representative - Complete this section if you represent the taxpayer and will receive any correspondence pertaining to this application. A signed *Florida Department of Revenue Power of Attorney and Declaration of Representative* (Form DR-835) must be attached.

Representative Name:

Street or Mailing Address of Representative:

City: <input type="text"/>	State: <input type="text"/>	ZIP: <input type="text"/>
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Telephone Number (include area code): <input type="text"/>	Fax Number (include area code): <input type="text"/>	Email Address (optional): <input type="text"/>
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Section 3: Refund Period - Enter the first and last day fuel was purchased and used in Florida. Note - This refund of fuel tax is only available to qualified individuals who purchased and used the fuel from October 10, 2018 to June 30, 2019.

First Day of Refund Period (MM / DD / YY): <input type="text"/>	Last Day of Refund Period (MM / DD / YY): <input type="text"/>
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Section 4: Refund Amount - Enter the refund amount.

Refund Amount:

Section 5: Applicant Affidavit - The purchaser and user of the fuel must sign the following affidavit.

Applicant Name Printed

I, _____, hereby affirm that the fuel for which the refund is being claimed was purchased and used in Florida between October 10, 2018 and June 30, 2019 for the purpose of transporting agricultural products to an agricultural processing or storage facility or hurricane debris removal.

Under penalties of perjury, I declare that I have read the foregoing affidavit and the facts stated in it are true to the best of my knowledge and belief.

 Signature of Purchaser

 Date

Section 6: Authorization and Signature

Under penalties of perjury, I declare that I have read the foregoing application and the facts stated in it are true.

 Taxpayer Signature

 Date

OR

 Representative Signature

 Date

Refund Applicant Name		FEIN/SSN			
Fuel		Gasoline		Diesel	
		Calendar Year			
Total Available Gallons		2018	2019	2018	2019
		A	B	C	D
Line 1	Gallons Purchased in Florida (include sales invoice or other proof of purchase with your application)				
Line 2	Non-Eligible Gallons Consumed (used for purposes other than to transport agricultural products or hurricane debris removal) - from Page 3, Column 4, Schedule 1B				
Line 3	Ending Inventory (gallons not consumed and held in storage as of June 30, 2019 or filing date if before June 30, 2019)				
Line 4	Total Available Gallons (Line 1 minus Line 2 minus Line 3)				
Total Eligible Gallons					
Line 5	Miles Traveled in Florida to Transport Agricultural Products or Hurricane Debris Removal				
Line 6	Miles Traveled Outside of Florida to Transport Agricultural Products or Hurricane Debris Removal				
Line 7	Total Miles Traveled (Line 5 plus Line 6)				
Line 8	Percent of Miles Traveled in Florida to Transport Agricultural Products or Hurricane Debris Removal (Divide Line 5 by Line 7)				
Line 9	Total Gallons Eligible for Refund (multiply Line 4 times Line 8) - Carry Values to Schedule 1C-2018 or 1C-2019				

Schedule 1A Schedule of Property Owner

You must complete and include this schedule with your application to qualify for the refund. Enter the names and addresses of up to three owners of farms, nurseries, forests, groves, orchards, vineyards, gardens, apiaries, or property owners whose agricultural products were shipped or hurricane debris was removed by the person seeking this refund.

Applicant Name		Identification Number (FEIN or SSN)	
	Name of Property Owner	Address of Property Owner	
Owner # 1			
Owner # 2			
Owner # 3			

*Social security numbers (SSNs) are used by the Florida Department of Revenue as unique identifiers for the administration of Florida's taxes. SSNs obtained for tax administration purposes are confidential under sections 213.053 and 119.071, Florida Statutes, and not subject to disclosure as public records. Collection of your SSN is authorized under state and federal law. Visit the Department's website at floridarevenue.com/privacy for more information regarding the state and federal law governing the collection, use, or release of SSNs, including authorized exceptions.

Mail this application and applicable documentation to:

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

OR

Fax 850-410-2526

For more information about the documentation needed to process your refund, or to check on the application status, call **Refunds** at **850-617-8585**.

Schedule 1B Schedule of Usage			
Product Type	Company Name	Identification Number (FEIN/SSN)	Period of Usage (mm/dd/yy to mm/dd/yy)
<input style="width:95%; height:30px;" type="text"/>	<input style="width:95%; height:30px;" type="text"/>	<input style="width:95%; height:30px;" type="text"/>	<input style="width:95%; height:30px;" type="text"/>

Product Types	
65 - Gasoline	Do not include non-tax paid dyed diesel fuel purchased.
167 - Undyed Diesel	

(1) Vehicle Description	(2) License or Other Vehicle Identification Number	(3) Total Gallons Consumed	(4) Non-Eligible Gallons Consumed (Used for Purposes Other Than to Transport Agricultural Products or Remove Hurricane Debris)	(5) Gallons Consumed to Transport Agricultural Products or Remove Hurricane Debris (Column 3 minus Column 4)
		Total Gallons	<input style="width:95%; height:25px;" type="text"/>	<input style="width:95%; height:25px;" type="text"/>

General Instructions

1. When completing the form, type or print clearly in blue or black ink.
2. "Product Type" must be specified using the product type codes listed above. Separate schedules must be submitted for each product type.
 Do not include non-tax paid dyed diesel fuel purchased.
3. Make additional copies of schedule for each product type.
4. Attach this schedule to the application.

Refund Calculation for 2018 - Schedule 1C-2018

Company Name <div style="border: 1px solid black; height: 20px; width: 100%;"></div>	Identification Number (FEIN/SSN) <div style="border: 1px solid black; height: 20px; width: 100%;"></div>	Period of Usage (mm/dd/18 to mm/dd/18) <div style="border: 1px solid black; height: 20px; width: 100%;"></div>
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Part I - Diesel Gallons Consumed in Florida to Transport Agricultural Products or Remove Hurricane Debris			
	(1)	(2)	(3)
Diesel for all Florida Counties	Total Gallons	Diesel Refund Rate	Refund Due (1) X (2) = (3)
	<div style="border: 1px solid black; width: 50px; height: 20px;"></div>	0.323	

Part II - Continued			
	(4)	(5)	(6)
County	Total Gallons	Gasoline Refund Rate	Refund Due (4) X (5) = (6)
31 Indian River		0.293	
32 Jackson		0.303	
33 Jefferson		0.353	
34 Lafayette		0.293	
35 Lake		0.303	
36 Lee		0.353	
37 Leon		0.353	
38 Levy		0.343	
39 Liberty		0.303	
40 Madison		0.353	
41 Manatee		0.353	
42 Marion		0.353	
43 Martin		0.353	
44 Monroe		0.333	
45 Nassau		0.303	
46 Okaloosa		0.333	
47 Okeechobee		0.353	
48 Orange		0.293	
49 Osceola		0.353	
50 Palm Beach		0.353	
51 Pasco		0.353	
52 Pinellas		0.303	
53 Polk		0.353	
54 Putnam		0.353	
55 St. Johns		0.293	
56 St. Lucie		0.353	
57 Santa Rosa		0.353	
58 Sarasota		0.353	
59 Seminole		0.303	
60 Sumter		0.303	
61 Suwannee		0.353	
62 Taylor		0.293	
63 Union		0.303	
64 Volusia		0.353	
65 Wakulla		0.303	
66 Walton		0.303	
67 Washington		0.303	

Part II - Gasoline Consumed in Florida to Transport Agricultural Products or Remove Hurricane Debris			
	(4)	(5)	(6)
County	Total Gallons	Gasoline Refund Rate	Refund Due (4) X (5) = (6)
1 Alachua		0.353	
2 Baker		0.303	
3 Bay		0.303	
4 Bradford		0.293	
5 Brevard		0.293	
6 Broward		0.353	
7 Calhoun		0.293	
8 Charlotte		0.353	
9 Citrus		0.353	
10 Clay		0.353	
11 Collier		0.353	
12 Columbia		0.303	
13 Dade (Miami-Dade)		0.333	
14 De Soto		0.353	
15 Dixie		0.293	
16 Duval		0.293	
17 Escambia		0.343	
18 Flagler		0.303	
19 Franklin		0.293	
20 Gadsden		0.293	
21 Gilchrist		0.303	
22 Glades		0.303	
23 Gulf		0.303	
24 Hamilton		0.293	
25 Hardee		0.353	
26 Hendry		0.323	
27 Hernando		0.353	
28 Highlands		0.353	
29 Hillsborough		0.303	
30 Holmes		0.303	

A. Enter the Sub-Total for Diesel Refund Due, Part I, Schedule 1C-2018 Column (3) on Page 4.	<div style="border: 1px solid black; height: 20px; width: 100%;"></div>
B. Enter the Sub-Total for all Gasoline Refund Amounts Due (add the amounts listed in Column (6) for all counties on Schedule 1C-2018 on Page 4).	<div style="border: 1px solid black; height: 20px; width: 100%;"></div>
C. Enter the Sub-Total of Refund Due from Schedule 1C-2018 (Lines A. + B.) Page 4. Note: The Sub-Total on Line C of Schedule 1C-2018 (Page 4) needs to be added to the Sub-Total of Line C on Schedule 1C-2019 (Page 5), and entered on Page 1, Section 4 to compute your total Refund Amount Due for this application.	<div style="border: 1px solid black; height: 20px; width: 100%;"></div>

Refund Calculation for 2019 - Schedule 1C-2019

Company Name	Identification Number (FEIN/SSN)	Period of Usage (mm/dd/19 to mm/dd/19)

Part I - Diesel Gallons Consumed in Florida to Transport Agricultural Products or Remove Hurricane Debris			
	(1)	(2)	(3)
Diesel for all Florida Counties	Total Gallons	Diesel Refund Rate	Refund Due (1) X (2) = (3)
	0.329		

Part II - Continued			
	(4)	(5)	(6)
County	Total Gallons	Gasoline Refund Rate	Refund Due (4) X (5) = (6)
31 Indian River		0.299	
32 Jackson		0.309	
33 Jefferson		0.359	
34 Lafayette		0.299	
35 Lake		0.309	
36 Lee		0.359	
37 Leon		0.359	
38 Levy		0.349	
39 Liberty		0.309	
40 Madison		0.359	
41 Manatee		0.359	
42 Marion		0.359	
43 Martin		0.359	
44 Monroe		0.339	
45 Nassau		0.359	
46 Okaloosa		0.339	
47 Okeechobee		0.359	
48 Orange		0.299	
49 Osceola		0.359	
50 Palm Beach		0.359	
51 Pasco		0.359	
52 Pinellas		0.309	
53 Polk		0.359	
54 Putnam		0.359	
55 St. Johns		0.299	
56 St. Lucie		0.359	
57 Santa Rosa		0.359	
58 Sarasota		0.359	
59 Seminole		0.309	
60 Sumter		0.309	
61 Suwannee		0.359	
62 Taylor		0.299	
63 Union		0.309	
64 Volusia		0.359	
65 Wakulla		0.309	
66 Walton		0.309	
67 Washington		0.309	

Part II - Gasoline Consumed in Florida to Transport Agricultural Products or Remove Hurricane Debris			
	(4)	(5)	(6)
County	Total Gallons	Gasoline Refund Rate	Refund Due (4) X (5) = (6)
1 Alachua		0.359	
2 Baker		0.309	
3 Bay		0.309	
4 Bradford		0.359	
5 Brevard		0.299	
6 Broward		0.359	
7 Calhoun		0.299	
8 Charlotte		0.359	
9 Citrus		0.359	
10 Clay		0.359	
11 Collier		0.359	
12 Columbia		0.309	
13 Dade (Miami-Dade)		0.339	
14 De Soto		0.359	
15 Dixie		0.299	
16 Duval		0.299	
17 Escambia		0.349	
18 Flagler		0.309	
19 Franklin		0.299	
20 Gadsden		0.299	
21 Gilchrist		0.309	
22 Glades		0.309	
23 Gulf		0.309	
24 Hamilton		0.299	
25 Hardee		0.359	
26 Hendry		0.329	
27 Hernando		0.359	
28 Highlands		0.359	
29 Hillsborough		0.309	
30 Holmes		0.309	

A. Enter the Sub-Total for Diesel Refund Due, Part I, Schedule 1C-2019 Column (3) on Page 5.	
B. Enter the Sub-Total for all Gasoline Refund Amounts Due (add the amounts listed in Column (6) for all counties on Schedule 1C-2019 on Page 5).	
C. Enter the Sub-Total of Refund Due from Schedule 1C-2019 (Lines A. + B.) Page 5. Note: The Sub-Total on Line C of Schedule 1C-2019 (Page 5) needs to be added to the Sub-Total of Line C on Schedule 1C-2018 (Page 4), and entered on Page 1, Section 4 to compute your total Refund Amount Due for this application.	



Instructions for Completing Application for Refund Fuel Used for Agricultural Shipments or Hurricane Debris Removal

DR-26HF
Eff. 06/19
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A Florida Department of Revenue Power of Attorney and Declaration of Representative, Form DR-835 (Incorporated by Rule 12-6.0015, F.A.C.) must be properly executed and included if this application is prepared by your representative.

Who May Apply for Refunds?

Any person who purchased and placed tax-paid fuel into a motor vehicle from October 10, 2018 through June 30, 2019 and used the fuel on a Florida public highway to transport agricultural products to an agricultural processing or storage facility or to remove hurricane debris may apply for a refund. The refund is limited to the taxes paid on fuel used to transport agriculture products or hurricane debris from locations in Okaloosa, Walton, Holmes, Washington, Bay, Jackson, Calhoun, Gulf, Gadsden, Liberty, Franklin, Leon, or Wakulla counties.

Definitions

Agricultural Products - The natural products of a farm, nursery, forest, grove, orchard, vineyard, garden, or apiary, including livestock.

Livestock - Grazing animals, such as cattle, horses, sheep, swine, goats, other hooved animals, ostriches, emus, and rheas which are raised for private use or commercial purposes.

Agricultural Processing or Storage Facility - Property used or useful in separating, cleaning, processing, converting, packaging, handling, storing, and other activities necessary to prepare crops, livestock, related products, and other products of agriculture, and includes nonfarm facilities that produce agricultural products in whole or in part through natural processes, animal husbandry, and apiaries.

Agricultural Shipment - The act of transporting agricultural products from a farm, nursery, forest, grove, orchard, vineyard, garden, or apiary located in Okaloosa, Walton, Holmes, Washington, Bay, Jackson, Calhoun, Gulf, Gadsden, Liberty, Franklin, Leon, or Wakulla County to an agricultural processing or storage facility.

Fuel - Any Florida tax-paid product defined as motor or diesel fuel. **Motor fuel** means all gasoline products or any product blended with gasoline or any fuel placed in the storage supply tank of a gasoline-powered motor vehicle. **Diesel fuel** means all petroleum distillates commonly known as diesel #2, biodiesel, or any other product blended with diesel or any product placed into the storage supply tank of a diesel-powered motor vehicle.

Hurricane Debris Removal - The act of transporting Hurricane Michael debris from a farm, nursery, forest, grove, orchard, vineyard, apiary, or a property owner located in Okaloosa, Walton, Holmes, Washington, Bay, Jackson, Calhoun, Gulf, Gadsden, Liberty, Franklin, Leon or Wakulla County.

Application Due Date

Mail the *Application for Refund - Fuel Used for Agricultural Shipments or Hurricane Debris Removal* (Form DR-26HF) to the Department no later than December 31, 2019.

Note - Qualified applicants are eligible to receive a refund back on the taxes that were paid on fuel purchased and used between October 10, 2018 and June 30, 2019.

Interest Provisions

Interest will be paid on tax refund claims that have not been paid or credited within 90 days of receipt of a complete refund application. To be considered complete, all documentation needs to substantiate the refund claim and must accompany the application. Interest paid by the Department will be computed beginning on the 91st day and will be based on a statutory floating rate that may not exceed 11 percent. Interest rates are posted on the Department's website at floridarevenue.com/taxes/rates.

Instructions for Page 2 of the Application

You will need to complete Schedule 1B, Schedule of Usage on Page 3, before completing Lines 1 through 9 on Page 2 of the application.

Separate the gallons of fuel by year (2018 or 2019) and product type (gasoline or diesel fuel) when entering information on Page 2, Lines 1 through 9.

Total Available Gallons (Lines 1 through 4)

Line 1

Gallons Purchased in Florida - Enter the total gallons of gasoline or diesel fuel that were purchased in Florida. **Include copies of sales invoices or other proof of purchase(s) from a third party with your refund application.** The sales invoices or proof of purchase(s) must identify the gallons purchased, type of fuel purchased, the date of purchase, and the name and address of the seller. In addition, the invoices or proof of purchase(s) must be dated between October 10, 2018 and June 30, 2019 and must equal or exceed the gallons reported on Line 1 of this application. The Department cannot process your refund application unless this documentation is provided.

Line 2

Non-Eligible Gallons Consumed - Enter the total number of tax-paid gallons of fuel used for purposes other than to transport agricultural products or remove hurricane debris (from Page 3, Schedule 1B, Column 4).

Line 3

Ending Inventory - Enter the gallons that were not consumed and held in storage as of June 30, 2019 or the filing date, whichever occurs earlier. Enter 0 if you do not have bulk storage facilities and you purchased your fuel from retail locations.

Line 4

Total Available Gallons - Subtract both Line 2 and Line 3 from Line 1 and enter the result on Line 4. (Gallons in Line 1 **minus** Gallons in Line 2 **minus** Gallons in Line 3 = Line 4, Total Available Gallons.)

Total Eligible Gallons (Line 5 through 9)

Line 5

Miles Traveled in Florida to Transport Agricultural Products or Hurricane Debris Removal - Enter the total miles traveled in Florida to transport agricultural products to an agricultural processing or storage facility or to remove hurricane debris.

Line 6

Miles Traveled Outside of Florida to Transport Agricultural Products or Hurricane Debris Removal - Enter the total miles traveled outside of Florida to transport agricultural products to an agricultural processing or storage facility or to remove hurricane debris.

Line 7

Total Miles Traveled - Add Line 5 plus Line 6 and enter the result on Line 7.

Line 8

Percent of Miles Traveled in Florida to Transport Agricultural Products or Hurricane Debris Removal - Divide the miles reported on Line 5 by the miles reported on Line 7 (Florida miles divided by everywhere miles) and enter the result on Line 8.

Line 9 Total Gallons Eligible for Refund - Multiply Line 4 by Line 8 and enter the results.

- Carry the results from Line 9, Column A, to Schedule 1C-2018, Part II, Column (4). Allocate the gallons eligible for refund based on where the fuel was purchased at retail or removed from storage.

For example, 100 gallons of gasoline were purchased at retail in Calhoun County and 50 gallons were purchased at retail in Bay County. Fifty (50) of the 100 gallons were used to transport agricultural products to a processing plant in Orange County. Twenty-five (25) of the 50 gallons were used to transport agricultural products to a storage facility in Duval County. Report 50 gallons in Calhoun County and 25 gallons in Bay County under Part II, Column (4).

Refund Calculation for 2018 – Schedule 1C-2018

Part II - Gasoline Consumed in Florida to Transport Agricultural Products or Remove Hurricane Debris				
		(4)	(5)	(6)
County		Total Gallons	Gasoline Refund Rate	Refund Due (4) X (5) = (6)
1	Alachua		0.353	
2	Baker		0.303	
3	Bay	25	0.303	\$7.58
4	Bradford		0.293	
5	Brevard		0.293	
6	Broward		0.353	
7	Calhoun	50	0.293	\$14.65

- Carry the results from Line 9, Column B to Schedule 1C-2019, Part II, Column (4). Allocate the gallons eligible for refund based on where the fuel was purchased at retail or removed from storage.
- Carry the results from Line 9, Column C to Schedule 1C-2018, Part I, Column (1).
- Carry the results from Line 9, Column D to Schedule 1C-2019, Part I, Column (1).

Instructions for Schedules

The Department cannot process your application unless each schedule is completed in its entirety.

Schedule 1A- Schedule of Property Owner

Enter the name and address of the person(s) who owned the property where the agricultural products were loaded for shipment to a processing or storage facility or the hurricane debris was removed. Include the street name, city, state, and ZIP code in the address field. You are only required to list up to three owners.

Schedule 1B- Schedule of Usage

Complete Schedule 1B prior to calculating Lines 1 through 9 on Page 2, Total Available Gallons. This schedule identifies the number of gallons used to transport agricultural products or remove hurricane debris within the state of Florida after Hurricane Michael. The following information is required for each qualified vehicle.

Column 1 - Vehicle Description - Enter the manufacturer and model of the vehicle used to transport the agricultural products or remove hurricane debris.

Column 2 - License or Other Vehicle Identification Number - Enter the vehicle identification number (VIN) or license number of the vehicle transporting the agricultural products or removing hurricane debris. This information is typically located on the vehicle title or registration card.

Column 3 - Total Gallons Consumed - Enter the total gallons placed into the supply tank of the vehicle transporting the agricultural products or removing hurricane debris in Florida.

Column 4 - Non-Eligible Gallons Consumed - Enter the number of gallons from Column 3 that were used for purposes other than to transport agricultural products in Florida to an agricultural processing or storage facility or remove hurricane debris.

Carry the total from Column 4 of Schedule 1B to Page 2, Line 2 of the application.

Column 5 - Gallons Consumed to Transport Agricultural Products or Remove Hurricane Debris - Enter the number of gallons from Column 3 that were used to transport agricultural products to an agricultural processing or storage facility or remove hurricane debris.

The sum of gallons reported in Column 5 should equal the total available gallons reported on Page 2, Line 4.

If you do not provide all the information required under Columns 1 through 5 of this schedule, your refund will be reduced or denied. A separate schedule is required for each product type. If you need additional copies of schedules, photocopy as many copies as you need to provide the required information.

Refund of Fuel Taxes - Schedules 1C-2018 and 1C-2019

Use **Schedules 1C-2018** and **1C-2019** to calculate the taxes eligible for refund on fuel used to transport agricultural products or hurricane debris removal in Florida. The gasoline gallons reported in Column A and the diesel gallons reported in Column C (Page 2) are specific to fuel purchased and used in 2018 and should be reported on **Schedule 1C-2018**. The gasoline gallons reported in Column B and the diesel gallons reported in Column D (Page 2) are specific to fuel purchased and used in 2019 and should be reported on **Schedule 1C-2019**.

- **Diesel (Part I)** - Take the total gallons reported on Page 2, Line 9, Columns C and D (Total Gallons Eligible for Refund) and enter the amount under Part I Column (1). Multiply the gallons Part I Column (1) by the applicable refund rate Part I Column (2) and enter the results in Part I Column (3) titled "Refund Due". Carry the refund amount from Part I Column (3) to Line A. Sub-Total for Diesel.
- **Gasoline (Part II)** - Take the total gallons reported on Page 2, Line 9, Columns A and B (Total Gallons Eligible for Refund) and allocate those gallons to the county where the fuel was removed from storage or purchased at retail. Once the allocation of gallons is complete, multiply the gallons reported for each county Part II Column (4) by the applicable refund rate Part II Column (5) and enter the results in Part II Column (6) titled "Refund Due". Add the refund amounts from Part II Column (6) and enter the total on Line B. Sub-Total for Gasoline.
- **Total Refund Due (Line C)** - Add Line A plus Line B and enter the result on Line C. Complete this step for Schedule 1C – 2018 on page 4 and Schedule 1C – 2019 on page 5. Add the sub-total on Line C of Schedule 1C-2018 (Page 4) to the Sub-total on Line C of Schedule 1C-2019 (Page 5) and enter the total amount on Page 1, Section 4, Refund Amount.

An example for calculating the diesel fuel and gasoline purchases for this refund is as follows:

Example for Calculating Diesel Fuel- XYZ Corporation purchased 250 gallons of diesel fuel in Leon and Gadsden Counties in November of 2018. All the fuel was used on Florida highways to transport fruit to a processing plant. The refund on diesel fuel is calculated in the example.

Refund Calculation for 2018 – Schedule 1C-2018

Part I - Diesel Gallons Consumed in Florida to Transport Agricultural Products or Remove Hurricane Debris			
	(1)	(2)	(3)
Diesel for all Florida Counties	Total Gallons	Diesel Refund Rate	Refund Due (1) X (2) = (3)
	250	0.323	\$80.75

Example for Calculating Gasoline - XYZ Corporation purchased 250 gallons of gasoline in Leon County and 250 gallons of gasohol in Liberty County in November of 2018. XYZ Corporation also purchased 50 gallons of gasoline in Leon County in January of 2019. All the fuel was used on Florida highways to transport vegetables to a processing plant. The refund on gasoline is calculated in the example.

Refund Calculation for 2018 – Schedule 1C-2018

Part II - Gasoline Consumed in Florida to Transport Agricultural Products or Remove Hurricane Debris			
	(4)	(5)	(6)
County	Total Gallons	Gasoline Refund Rate	Refund Due (4) X (5) = (6)
31 Indian River		0.293	
32 Jackson		0.303	
33 Jefferson		0.353	
34 Lafayette		0.293	
35 Lake		0.303	
36 Lee		0.353	
37 Leon	250	0.353	\$88.25
38 Levy		0.343	
39 Liberty	250	0.303	\$75.75

A. Enter the Sub-Total for Diesel Refund Due, Part I, Schedule 1C-2018 Column (3) on Page 4.	\$80.75
B. Enter the Sub-Total for all Gasoline Refund Amounts Due (add the amounts listed in Column (6) for all counties on Schedule 1C-2018 on Page 4).	\$164.00
C. Enter the Sub-Total of Refund Due from Schedule 1C-2018 (Lines A. + B.) Page 4. Note: The Sub-Total on Line C of Schedule 1C-2018 (Page 4) needs to be added to the Sub-Total of Line C on Schedule 1C-2019 (Page 5), and entered on Page 1, Section 4 to compute your total Refund Amount Due for this application.	\$244.75

Refund Calculation for 2019 – Schedule 1C-2019

Part II - Gasoline Consumed in Florida to Transport Agricultural Products or Remove Hurricane Debris

	(4)	(5)	(6)
County	Total Gallons	Gasoline Refund Rate	Refund Due (4) X (5) = (6)
31 Indian River		0.299	
32 Jackson		0.309	
33 Jefferson		0.359	
34 Lafayette		0.299	
35 Lake		0.309	
36 Lee		0.359	
37 Leon	50	0.359	\$17.95

A. Enter the Sub-Total for Diesel Refund Due, Part I, Schedule 1C-2019 Column (3) on Page 5.	\$0.00
B. Enter the Sub-Total for all Gasoline Refund Amounts Due (add the amounts listed in Column (6) for all counties on Schedule 1C-2019 on Page 5).	\$17.95
C. Enter the Sub-Total of Refund Due from Schedule 1C-2019 (Lines A. + B.) Page 5. Note: The Sub-Total on Line C of Schedule 1C-2019 (Page 5) needs to be added to the Sub-Total of Line C on Schedule 1C-2018 (Page 4), and entered on Page 1, Section 4 to compute your total Refund Amount Due for this application.	\$17.95

Example Total Refund Due - The total refund from the examples is \$262.70 (\$244.75 plus \$17.95). Carry this total to Page 1, Section 4 of the application.

Contact Us

For more information about the documentation needed to process your refund, or to check on the application status, contact **Refunds** at 850-617-8585.

Information and forms are available at **floridarevenue.com**.

Mail Application and applicable documentation to:

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