FLORIDA
DEPARTMENT OF REVENUE

# Application for Fuel Tax Refund
# Mass Transit System Users

## For the Quarter Ending

DR-160
R. 01/27
Rule 12B-5.150, F.A.C.
Effective 01/27


☐ **Check here if amending**

**Mail To:**
**Florida Department of Revenue**
**Refunds**
**P.O. Box 6490**
**Tallahassee FL 32314-6490**
**(850) 617-8585**

Permit #:

FEIN:

Business Partner #:

Mass transit contract effective dates:
From: to:

## Part I – Gasoline, Gasohol and Undyed Diesel Fuel

| | Column A | Column B |
|---|---|---|
| | Gallons | |
| | Gasoline/Gasohol | Undyed Diesel |
| 1. **Beginning Inventory** (Must agree with closing inventory from prior quarter) | ,,. | ,,. |
| 2. **Gallons Purchased** ("Schedule of Purchases" attached) | ,,. | ,,. |
| 3. **Closing Inventory** (Use this figure for beginning inventory on next claim) | ,,. | ,,. |
| 4. **Total Consumption** (Add Lines 1 and 2. Subtract Line 3) | ,,. | ,,. |
| 5. **Gallons <u>Not</u> Eligible for Refund** (Off-road use) | ,,. | ,,. |
| 6. **Gallons Claimed for Refund** (Subtract Line 5 from Line 4) | ,,. | ,,. |
| 7. **Refund** (Lines 6A and 6B X ) | $ ,,. | $ ,,. |

See item 9 on reverse page if any of the gallons claimed on Line 6 were purchased during the previous calendar year.

## Part II – Local Option Tax and State Comprehensive Enhanced Transportation System (SCETS) Tax

**This section to be used by those mass transit systems located in counties levying the local option tax as provided in section 336.025, Florida Statutes (F.S.), and the SCETS tax imposed according to s. 206.41(1)(f) or 206.87(1)(d), F.S. Current local option and SCETS tax rates are available on the Florida Department of Revenue's website at floridarevenue.com/taxes/rates.**

1. **Total Gallons Purchased and Used Subject to Refund**
   **(Must not exceed gallons claimed in Part I, Lines 6A & 6B)** ,,.
2. **Rate of Tax Levied:**
   (A) Gasoline/Gasohol _____Cent(s)
   (B) Undyed Diesel Fuel_____Cent(s)
3. **Amount of Tax Claimed for Refund (Lines 6A X 2A + Lines 6B X 2B)** $ ,,.

**Net Refund Due** (Add Part I, Line 7(A) and 7(B) and Part II, Line 3) $ ,,.

No refund will be issued for less than $5.

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

Signature of Applicant

Contact Person

Print/Type Applicant Name

Contact Telephone Number

Date

Contact Email Address

1. Permit holders are entitled to a refund of:
   A. The fuel sales tax levied under ss. 206.41(1)(g) and 206.87(1)(e) of chapter 206, F.S., on Gasoline, Gasohol and Undyed Diesel Fuel.
   B. The total amount of the local option tax levied in applicable counties according to s. 336.025, F.S., and the SCETS tax imposed according to s. 206.41(1)(f) or s. 206.87(1)(d), F.S.
   C. The applicable tax rates are entered by the Department and are published annually in Taxpayer Information Publications and on the Department's website at **floridarevenue.com/taxes/rates**.
2. Applications are to be used only for the quarter indicated on the face of this application. Only original refund applications are acceptable. Application forms may be requested from the Refund section at (850) 617-8585.
3. Refund permits are renewed on an annual basis only if the permit holder files quarterly claims during the year.
4. The 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 when 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 |

*Amended application for prior quarter must be received by current quarter's deadline. Example: You must submit an amended March quarterly application by July 31.

5. Each permit holder must maintain records to substantiate:
   - Fuel was used by a qualified applicant
   - Fuel taxes were paid on the refundable gallons
   - Gallons reported as Beginning and Ending Inventory
   - Fuel was used in an eligible manner

   When copies of your records are required to determine the amount of refund due, the Department will issue a written request to you within 30 days of the receipt of your application.
6. The Schedule of Purchases (page 3), detailing the information listed below, may be submitted instead of original invoices. Include only one product type listed at the top of the Schedule of Purchases. Separate schedules must be used for each product type. However, first time filers of this form must submit tax paid invoices with their initial refund request.
   A. Name and address of supplier that you purchased motor fuel from.
   B. Florida Department of Environmental Protection storage tank facility identification number of the tank where the motor fuel was stored prior to purchase or the Federal Employer Identification Number of the seller.
   C. Type of motor fuel you purchased using the product types listed at the top of the schedules.
   D. Sales invoice number.
   E. Date that you took possession of the motor fuel from the supplier (must be within this calendar quarter).
   F. County in which you took possession of the motor fuel from the supplier.
   G. Total price you paid for the motor fuel purchased.
   H. Number of gallons of motor fuel you purchased.
7. In the event of overpayment of any refund, the Department of Revenue will refuse to make further refunds and advise the payee of the amount to be reimbursed.
8. Provide Mass Transit effective dates.
9. Gallons that you purchased during the previous year and consumed during the current quarter will not be eligible for the full refundable rate for the current year. Instead, these gallons should be multiplied by the previous year's rate. This adjustment will compensate for any inventory that was assessed at the previous year's rate and carried forward to the current calendar year. Prior year rate adjustment also applies to Part II.

## Line-by-Line Instructions For Parts I and II

Part I – Purchases of Gasoline, Gasohol and Undyed Diesel Fuel.

Line 1. Beginning Inventory – Must be the same as your closing inventory from prior quarter. If the prior quarter's claim was not filed, enter zero.

Line 2. Gallons Purchased – This represents fuel you purchased during the calendar quarter. These purchases must be supported by the Schedule of Purchases (Page 3).

Line 3. Closing Inventory – Actual physical inventory as of the last day of the quarter printed on Page 1. This will be your beginning inventory for the next quarter. If no refund is due but a closing inventory exists, the claim form must be filed.

Line 4. Total Consumption – Line 1 plus Line 2 minus Line 3.

Line 5. This line represents fuel purchased that was used in any over-the-road charter service, or fuel used in non-mass-transit vehicles.

Line 6. This line represents fuel purchased and used for any system of mass public transportation authorized to operate within any city, town, municipality, county, or transit authority region in this state.

Part II – Local Option Tax.

Line 1. This line represents gallons of fuel purchased and used upon which the local option tax was levied. This tax rate must be separately stated on the invoice.

Line 2. The rate of the local option tax levied according to s. 336.025, F.S., and the SCETS tax imposed according to s. 206.41(1)(f) or s. 206.87(1)(d), F.S.

# Florida Department of Revenue
# Refund Application Schedule of Purchases for Tax-Paid Purchases Only

## Invoices are not required with schedule

**Do not include non-tax-paid dyed diesel fuel purchased.**

| Product Type Codes: |
|---|
| 065 - Gasoline<br>124 - Gasohol<br>167 - Low Sulfur Diesel/Undyed/Blended Biodiesel<br>B00 – Undyed/Unblended Biodiesel |

| Company Name | License Number | Quarter Ending |
|---|---|---|
| | | |

| Supplier Name | Supplier Address | DEP Storage Tank Facility ID Number or FEIN of Seller | Product Type Codes | Invoice Number | Purchase Dates (Must Be Within This Calendar Quarter) | County Where Fuel Was Delivered | Total Price Paid For Fuel Including Taxes and Fees | Number of Gallons |
|---|---|---|---|---|---|---|---|---|
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**Total Gallons Purchased**

**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 used 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 for refund.