

Contact Email Address



Important Information Concerning Application for Fuel Tax Refund DR-190
Non-Public Schools Claim R. 01/27 01/20
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A **Florida Department of Revenue Power of Attorney and Declaration of Representative (Form DR-835) Power of Attorney, Florida Department of Revenue Form DR-835, must be properly executed and included if this application is prepared by your representative.**

1. Permit holders are entitled to a refund of the fuel sales tax levied under sections ~~(ss.)~~ 206.41(1)(g) and 206.87(1)(e) of ~~c~~Chapter 206, Florida Statutes (F.S.), on gasoline, gasohol, and undyed diesel fuel purchased. The applicable tax rates are entered by the **Florida Department of Revenue** and are published annually in Tax Information Publications and posted 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 Department's Refund section at ~~(850)850-~~617-8585.
3. Refund permits are renewed on an annual basis only if the permit holder files quarterly claims during the year.
4. 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. ~~Your application for a refund is not complete until the requested records are received by the Department.~~

6. The Schedule of Purchases (**p**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** federal-employee 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. 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 previouslast** year's rate. This adjustment will compensate for any inventory that was assessed at **the previouslast** year's rate and carried forward to the current calendar year.

Line-by-Line Instructions

Purchases of Gasoline, Gasohol, and Undyed Diesel Fuel.

- Line 1. Beginning Inventory – Must be the same as your closing inventory from the 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 (**p**Page 3).
- Line 3. Closing Inventory – Actual physical inventory as of the last day of the quarter printed on **p**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. Gallons **Not Eligible for Refund** – This represents fuel purchased **that which** was used for "off-road" purposes.
- Line 6. Gallons **Claimed for Refund** – This represents fuel used in a motor vehicle operated by the permit holder.

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B00 – Undyed/Unblended Biodiesel

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