# Florida Department of Revenue

## Application for Refund of Tax Paid on Undyed Diesel Consumed by Motor Coaches During Idle Time in Florida

DR-309640
R. 12/26
Rule 12B-5.150 F.A.C.
Effective 12/26

This application is to be used for Calendar Year .

**Applicant Federal Employer Identification Number:** ☐☐–☐☐☐☐☐☐☐

**Telephone Number (Include Area Code):** ☐☐☐☐☐☐☐☐☐☐

**Applicant Florida Sales Tax Number (If Applicable)** ☐☐☐☐☐☐☐☐☐☐☐☐

**Email Address:** _____

**Business Partner Number:** ☐☐☐☐☐☐☐

## Part I – Computation of Net Refund Due

| | | |
|---|---|---|
| 1. | Total Gallons of Undyed Diesel Fuel Consumed by Motor Coach During Idle in Florida (from Part III - Idle Consumption Schedule - "Total Gallons Eligible for Refund") | |
| 2. | Total Gallons of Undyed Diesel Fuel Purchased in Florida (Part IV, Line 1) | |
| 3. | Net Refundable Gallons (lesser of Line 1 or Line 2) | |
| 4. | Amount Refundable Per Gallon | |
| 5. | Total Fuel Tax Refund (Line 3 multiplied by Line 4) | |
| 6. | Average Cost Per Gallon Excluding Fuel Tax (Part II, Line 17) | $ |
| 7. | Net Cost of Refundable Gallons (Line 3 multiplied by Line 6) | $ |
| 8. | Total State Sales Tax (Line 7 multiplied by 6%) | $ |
| 9. | Total Discretionary Sales Surtax (Line 7 multiplied by discretionary sales surtax rate) | $ |
| 10. | Total Sales Tax Due (Line 8 plus Line 9) | $ |
| 11. | Net Refund Due (Line 5 minus Line 10) | $ ☐☐,☐☐☐,☐☐☐.☐☐ |

## Part II – Computation of Average Cost Per Gallon

| | | |
|---|---|---|
| 12. | Total Gallons of Undyed Diesel Fuel Purchased in Florida (Part IV, Line 1) | |
| 13. | Total Cost of Fuel Purchased in Florida (Part IV, Line 2) | $ |
| 14. | Total State & Local Option Fuel Tax Rate for Undyed Diesel | |
| 15. | Total State & Local Option Fuel Tax Paid on Purchases (Line 12 multiplied by Line 14) | $ |
| 16. | Cost of Fuel (Line 13 minus Line 15) | $ |
| 17. | Average Cost Per Gallon (Line 16 divided by Line 12 - carry to four decimal places) Enter Here and on Part I, Line 6 | $ |

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

Signature of Applicant _____ Date _____

**Mail to: Refunds, Florida Department of Revenue, PO Box 6490, Tallahassee FL 32314-6490**
**Fax: (850) 410-2526**

## PART III
## Schedule of Fuel Consumed During Idle Time in Florida

This schedule must include the applicable information for each motor coach that consumed diesel fuel tax-eligible for the refund.

**Grand Total of Column F - Enter Here and On Part I, Line 1** ______

| Column A<br>Bus Identification | Column B<br>Total Miles Operated in Florida | Column C<br>Total Miles Operated in All States | Column D<br>Percentage of Use in Florida (Column B divided by Column C) | Column E<br>Total Gallons Consumed During Idle Time* | Column F<br>**Total Gallons Consumed During Idle Time in Florida (Column D multiplied by Column E)** |
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**Total Gallons Eligible For Refund -** ______

* This figure must reflect the actual consumption of fuel at idle as determined via an on-board computer capable of measuring actual gallons consumed during idle. Motor coaches that do not have an on-board computer with the capability to provide actual measurement of fuel consumed during idle are not eligible for the refund.

# PART IV
## Schedule of Undyed Diesel Fuel Purchased in Florida for Use in a Motor Coach

### Summary of Schedule

Line 1 - Total Gallons of Undyed Diesel Purchased in Florida ..... _____ Enter on Part I, Line 2, and on Part II, Line 12 (Must Equal Sum of Column B*)

Line 2 - Total Price Paid For Gallons Purchased in Florida..... _____ Enter on Part II, Line 13 (Must Equal Sum of Column D*)

* If actual invoices are submitted in lieu of completing Columns A through G, these totals must agree with the sum of the actual invoices.

| **Column A** Invoice Number | **Column B** The number of gallons purchased | **Column C** Date Purchased | **Column D** Invoiced Price Including Taxes | **Column E** Name of Supplier | **Column F** The license number, or other identification number, of the motor coach | **Column G** The DEP storage tank facility identification number for the Supplier, or Supplier's FEIN |
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Attach additional sheets if needed.

# General Information and Line-by-Line Instructions

***A Florida Department of Revenue Power of Attorney and Declaration of Representative* (Form DR-835) must be properly executed and included if this application is prepared by your representative.**

## What is Eligible for Refund?

The Florida fuel tax paid to your supplier on undyed tax-paid diesel fuel purchased in Florida and consumed by the engine of a "qualified" motor coach during idle time for the purposes of running climate-control systems and maintaining electrical systems for the motor coach in this state. A "qualified" motor coach is one which is:

- Privately owned
- Designed to carry nine or more passengers
- Has a gross vehicle weight of at least 33,000 pounds
- Used exclusively in the commercial application of transporting passengers for compensation
- Has the capacity to measure diesel fuel consumed in Florida during idling separate from diesel fuel consumed to propel the vehicle in this state, by way of an on-board computer

## When Can I File?

A purchaser may make one claim per calendar year. The annual refund claim must be submitted before April 1 of the year following the year in which the tax was paid.

## Line-by-Line Instructions

**You must first complete Schedules III and IV.**

**Part I – Computation of Net Refund Due**

Line 1. Enter the "Gallons Eligible for Refund" as reported on Part III - Schedule of Idle Consumption.

Line 2. Enter the total from Line 1, "Total Gallons of Undyed Diesel Purchased in Florida" (Sum of Column B) from Part IV - Schedule of Undyed Diesel Fuel Purchased in Florida for Use in a Motor Coach.

Line 3. Enter the lesser of Line 1 or Line 2. This will be the net number of gallons eligible for refund. Only gallons of fuel purchased in Florida are eligible for refund.

Line 4. The fuel tax rate eligible for refund during the calendar year, as provided in section 206.8745(8), Florida Statutes (F.S.), is entered by the Florida Department of Revenue.

Line 5. Multiply Line 3 by the rate shown on Line 4 and enter here. This is the amount of your fuel tax refund prior to the sales tax offset.

Line 6. Enter the amount from Part II, Line 17.

Line 7. Multiply Line 3 by Line 6. This is the cost of the net gallons eligible for refund.

Line 8. Multiply Line 7 by 6% and enter here. This is the total state sales tax due on the cost of the fuel eligible for refund.

Line 9. Multiply Line 7 by the applicable local discretionary sales surtax rate in your county and enter here. The local discretionary sales surtax rate can be obtained on the Department's website at **floridarevenue.com/taxes/rates**.

Line 10. Add Line 8 and Line 9 and enter here. This is the total sales tax amount due on the gallons eligible for refund.

Line 11. Subtract Line 10 from Line 5 and enter here. This is the net amount of refund due.

**Part II – Computation of Average Cost Per Gallon**

Line 12. Enter the total from Line 1, "Total Gallons of Undyed Diesel Purchased in Florida" (Sum of Column B) from Part IV - Schedule of Undyed Diesel Fuel Purchased in Florida for Use in a Motor Coach. This amount should be the same as the amount shown on Part I, Line 2.

Line 13. Enter the amount from Line 2 - "Total Price Paid for Gallons Purchased in Florida" from Part IV, Schedule of Undyed Diesel Fuel Purchased in Florida for Use in a Motor Coach.

Line 14. The applicable state and local option tax rate for undyed diesel purchased during the calendar year, as provided in s. 206.8745(8), F.S., is entered by the Department.

Line 15. Multiply Line 12 by Line 14 and enter total here. This is the total state and local option fuel taxes paid on undyed diesel purchased in Florida.

Line 16. Subtract Line 15 from Line 13 and enter here. This is the total cost of undyed diesel purchased in Florida less the state and local taxes.

Line 17. Divide Line 16 by Line 12 and enter total here. **The result must be carried out to four decimal places.**

**Part III – Schedule of Fuel Consumed During Idle in Florida**

This schedule should be completed only for those buses that had some mileage in Florida.

Column A. Enter the motor coach identification number for each bus in this column. The identification number may be the vehicle serial number or license number.

Column B. Enter the total miles traveled by this bus in Florida during the calendar year.

Column C. Enter the total miles traveled by this bus in all states during the calendar year.

Column D. Divide Column B by Column C and enter the result here. This is the percentage of usage allocated to Florida.

Column E. Enter the total gallons consumed during idle by each bus for the calendar year. This must be supported by records generated from an on-board computer. The on-board computer must be able to identify the motor coach, the

## General Information and Line-by-Line Instructions continued

**actual gallons consumed** during idle time, and the beginning and ending dates of the period in which the fuel was used.

Column F. Multiply Column D by Column E and enter the result here. This figure is the undyed diesel gallons consumed during idle in Florida. The total of this column, for all motor coaches, should be entered on Part I, Line 1 of the Refund Claim.

**Part IV – Schedule of Undyed Diesel Fuel Purchased in Florida for Use in a Motor Coach**

The applicant must submit original invoices or copies of original purchase invoices showing the taxes paid. **An applicant may submit a schedule of purchases containing the information required by s. 206.41(5)(b)(1), F.S., instead of original invoices.** Completing Columns A through Column G on this schedule will satisfy these requirements. The information required by s. 206.41(5)(b)1, F.S., is listed below:

a) The name, post office address, and residence address of the purchaser

b) The number of gallons purchased

c) The date on which the purchase was made

d) The price paid for the motor fuel or diesel fuel

e) The name and place of business of the seller of the motor fuel or diesel fuel

f) The license number, or other identification number, of the motor vehicle or boat of the purchaser

g) The Florida Department of Environmental Protection (DEP) storage tank facility identification number for the seller's location, if the location is required to be registered in accordance with s. 376.303, F.S.

The Department of Revenue will accept a fuel management report issued by a "third party" instead of the Schedule of Purchases. However, the fuel management report must provide the same information as required on the Schedule of Purchases with the exception of item (g) above.

All applications for refund must contain sufficient information and documentation for the Department to determine the amount of the refund claim due. This information and documentation must also be maintained at your place of business. If your application does not contain the information and documentation required for the Department to determine the amount of refund due, the Department will issue a written request to you for the additional information or documentation required to determine the amount of refund due. The written request will be issued within 30 days of receipt of your application.

Whether you are submitting original invoices or completing the schedule of invoices, you must complete at least Line 1 and Line 2 of this schedule.

Line 1. Enter the total number of gallons purchased in Florida. If you are completing this schedule of invoices, this number must equal the total number of gallons reported in Column B of the schedule. If you are submitting original invoices without completing this schedule, the total number must equal the total number of gallons reflected on original invoices submitted with your refund application.

Line 2. Enter the total invoiced and paid cost of the gallons reported on Line 1. If you are completing this schedule of invoices, this number must equal the total cost reported in Column D of the schedule. If you are submitting original invoices without completing this schedule, the total number must equal the total price reflected on original invoices submitted with your refund application.

If you are submitting original invoices with your refund claim, it is preferable, but not required, that you complete Column A through Column G of this schedule. If you are not submitting original invoices with your refund claim, you **must** complete Column A through Column G for each purchase in Florida.

Column A. Enter the invoice number documenting the purchase.

Column B. The number of gallons purchased.

Column C. The date on which the purchase was made.

Column D. The price paid for the motor fuel or diesel fuel. This amount should be the total cost of the fuel including taxes.

Column E. The name of the seller of the diesel fuel.

Column F. The license number, or other identification number, of the motor coach.

Column G. The Department of Environmental Protection (DEP) storage tank facility identification number for the seller's location, if the location is required to be registered in accordance with s. 376.303, F.S., or the supplier's Federal Employer Identification Number. The Department of Environmental Protection storage tank facility identification number can be obtained through DEP's website at **www.floridadep.gov/waste/permitting-compliance-assistance/content/storage-tank-facility-registration**.

**Mail to:** Refunds
Florida Department of Revenue
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(850) 617-8585