Florida Department of Revenue
Application for Pollutants Tax Refund

DR-309660
R. 01/27
Rule 12B-5.150, F.A.C.
Effective 01/27

Complete Parts 1 through 6 and attach appropriate documentation. Type or print clearly.

Handwritten Example 0 1 2 3 4 5 6 7 8 9 Typed Example 0123456789
Use black ink.

Mail application to:
Refunds
Florida Department of Revenue
PO Box 6490
Tallahassee FL 32314-6490

Part 1

Name of Applicant:

Mailing Street Address:

Mailing City, State, ZIP:

Location Street Address:

Location City, State, ZIP:

Business Telephone Number (Include Area Code): ___-___-____

Fax Number Optional (Include Area Code): ___-___-____

Email Address:

Part 2
Sign and date this form.

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

Signature of Applicant/Representative:

Date:

Print Name:

Title:

Representative's Phone Number: ___-___-____

Part 3
Enter amount of refund.

$ ___,___,___.__

Part 4
Provide the identification number under which the tax was paid.

Identification Number of Applicant:

Federal Employer Identification Number: __-_____

Fuel Tax License Number: __-_____

Business Partner Number:

Part 5
Enter the period shown on the tax return(s) used to report the tax and/or when it was paid.

Period MM/DD/YY **to** MM/DD/YY

Paid MM/DD/YY **to** MM/DD/YY

Part 6
Clarify and speed up your refund claim by providing a brief explanation.

Reasons for this refund (additional sheets may be added):

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	Coastal Protection	Water Quality	Inland Protection
Schedule A. Tax-paid petroleum bunkered in a vessel or exported			
1. Beginning Inventory (Must agree with closing inventory from prior quarter)			
2. Purchases (From completed Schedule 1 – Schedule of Purchases)			
3. Ending inventory (Use this figure for beginning inventory on next claim)			
4. Barrels consumed (Add Lines 1 and 2. Subtract Line 3)			
5. Barrels not eligible for refund			
6. Barrels claimed for refund (Line 4 minus Line 5)			
7. Refund (Line 6 multiplied by the rate per barrel)	$	$	$
Schedule B. Tax-paid motor oil and lubricants bunkered in a vessel or exported			
8. Beginning Inventory (Must agree with closing inventory from prior quarter)			
9. Purchases (From Schedule 1- Schedule of Purchases)			
10. Ending inventory (Use this figure for beginning inventory on next claim)			
11. Gallons consumed (Add Lines 8 plus 9. Subtract Line 10)			
12. Gallons not eligible for refund			
13. Gallons claimed for refund (Line 11 minus Line 12)			
14. Refund (Line 13 multiplied by rate per gallon)	$	$	$
Schedule C. Tax-paid pollutant exported from the state by a licensee			
15. Beginning Inventory (Must agree with closing inventory from prior quarter)			
16. Purchases (From Schedule 1- Schedule of Purchases)			
17. Ending inventory (Use this figure for beginning inventory on next claim)			
18. Barrels consumed (Add Lines 15 plus 16. Subtract Line 17)			
19. Barrels not eligible for refund			
20. Barrels claimed for refund (Line 18 minus Line 19)			
21. Refund (Line 20 multiplied by rate per barrel)	$	$	$
Schedule D. Solvents			
22. Beginning Inventory (Must agree with closing inventory from prior quarter)			
23. Purchases (From Schedule 1-Schedule of Purchases)			
24. Ending inventory (Use this figure for beginning inventory on next claim)			
25. Gallons consumed (Add Lines 22 plus 23. Subtract Line 24)			
26. Gallons not eligible for refund			
27. Gallons claimed for refund (Line 25 minus Line 26)			
28. Refund (Line 27 multiplied by rate per gallon)	$	$	$

29. Net refund due (Add Lines 7 plus 14 plus 21 and Line 28)	$

Schedule 1

Purchase Invoices for Florida Pollutants Taxes Paid

Attachment Schedule for Pollutants Used in Marine Bunkering Engaged in Interstate or Foreign Commerce and/or Exported Out of Florida

Company Name	Quarter Ending	Lic/FEIN

Invoice Number	Purchase Date	Supplier's Name	Supplier's FEIN	Supplier's Address	Type of Pollutant Purchased	Tax-paid Gallons or Barrels Purchased	FL Pollutants Tax Paid Water Quality	FL Pollutants Tax Paid Inland Protection	FL Pollutants Tax Paid Coastal Protection	Total Florida Pollutants Tax Paid
					Total					

Schedule 2

Sales Invoices for Proof of Florida Pollutants Taxes Paid

Computation Worksheet for Pollutants Used in Marine Bunkering Engaged in Interstate or Foreign Commerce and/or Pollutants Exported Out of Florida

Company Name	Quarter Ending	Lic/FEIN

Invoice Number	Delivery Date	Purchaser's Name	Vessel's Name if Applicable (Marine Bunkering Only)	Point of Destination if Applicable	Gallons or Barrels Sold	Type of Pollutant

Barrels sold		x		=		Florida Water Quality Tax
Gallons sold		x		=		Florida Water Quality Tax
Barrels sold		x		=		Florida Inland Protection Tax
				TOTAL REFUND	$	

The refund rate for inland protection is:

0.80 cents per barrel for petroleum products

The refund rate for water quality is:

0.05 cents per barrel for petroleum products and all other pollutants not listed

0.02 cents a barrel for ammonia

0.059 cents per gallon for solvents

0.025 cents per gallon for motor oil and lubricants

Important Information Concerning Pollutants Tax Returns

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.

1. Only persons licensed according to chapter 206, Florida Statutes (F.S.), can apply for a pollutant tax refund. Refund applicants are entitled to a refund of:
   A. Tax-paid petroleum products exported from the state or bunkered into marine vessels engaged in interstate or foreign commerce.
      1) Refund of 5 cents per barrel levied under section (s.) 206.9935(2), F.S. (Tax for Water Quality).
      2) Refund of 80 cents per barrel levied under s. 206.9935(3), F.S. (Tax for Inland Protection).
   B. Tax-paid motor oil and lubricants products exported from the state or bunkered into marine vessels engaged in interstate or foreign commerce.
      1) Refund of 2.5 cents per gallon levied under s. 206.9935(2), F.S. (Tax for Water Quality), for motor oil and lubricants.
   C. Tax-paid ammonias or products containing ammonia exported from the state.
      1) Refund of 2 cents per barrel levied under s. 206.9935(2), F.S. (Tax for Water Quality), for ammonia.
      2) The timing of the refund claim is based on the date on which the pollutant or the product containing the pollutant was exported and not the date on which the pollutant was originally purchased.
   D. Tax-paid solvents exported or consumed in the manufacture or production of a product that is not a pollutant or consumed, blended, or mixed to produce a pollutant that is subject to the tax for water quality.
      1) Refund of 5.9 cents per gallon levied under s. 206.9935(2), F.S. (Tax for Water Quality).
2. 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.
3. Amended applications for the prior calendar quarter must be received by the Florida Department of Revenue by the current calendar quarter's deadline. A refund will not be authorized for an amount less than $5 for any given period.

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: An amended March quarterly application must be submitted by July 31.

4. 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.

   Evidence includes items such as tax-paid invoices, applicable export schedules, and/or shipping and delivery documents.

   Purchase invoices verifying the payment of taxes imposed under s. 206.9935, F.S., must 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
   - The Florida Department of Environmental Protection storage tank facility identification number for the supplier, if applicable, or supplier's Federal Employer 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 must contain the following:
   - Invoice number
   - Delivery date
   - Purchaser's name
   - Vessel's name (if applicable)
   - Point of destination (if applicable)
   - Gallons or barrels sold
   - Type of pollutant

   Instead of original purchase and sales invoices, you may submit schedules that include the information required above.
5. 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 for the beginning inventory must be provided either by invoices or by Form DR-904.
6. In the event of an overpayment of any refund, the Department will refuse to make further refunds and advise the payee of the amount to be reimbursed.
7. Any person licensed according to chapter 206, F.S., who is eligible for a refund according to s. 206.9942, F.S., may, take a credit on the monthly *Pollutants Tax Return* (Form DR-904), instead of applying for a refund. The credit taken must not exceed the tax imposed on those gallons which would otherwise be eligible for refund. Any request for credit must 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.

Schedule A — Tax-paid petroleum products exported from the state or bunkered into a marine vessel engaged in interstate or foreign commerce by a licensed terminal supplier, importer, exporter, producer, wholesaler, or dealer.

Line 1. **Beginning inventory** – Must be the same as closing inventory from prior quarter. If prior quarters claim was not filed, enter "0".

Line 2. **Barrels purchased** – This represents petroleum products purchased during this calendar quarter. The information provided with Schedule 1 must support these purchases.

Line 3. **Ending inventory**** – Actual physical inventory as of the last day of this quarter. This will be the 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 barrels consumed** – Line 1 plus Line 2 minus Line 3.

Line 5. **Barrels not eligible for refund** – This represents petroleum products that were not exported from the state or bunkered into a marine vessel engaged in interstate or foreign commerce.

Line 6. **Barrels claimed for refund** – This represents petroleum products that were exported from the state or bunkered into a marine vessel engaged in interstate or foreign commerce.

Schedule B — Tax-paid motor oil and lubricant products exported from the state or bunkered into a marine vessel engaged in interstate or foreign commerce by a licensed terminal supplier, importer, exporter, producer, wholesaler, or dealer.

Line 8. **Beginning inventory** – Must be the same as closing inventory from prior quarter. If prior quarters claim was not filed, enter "0".

Line 9. **Gallons purchased** – This represents motor oil and lubricant products purchased during this calendar quarter. The information provided with Schedule 1 must support these purchases.

Line 10. **Ending inventory**** – Actual physical inventory as of the last day of this quarter. This will be the beginning inventory for the next quarter. If no refund is due but a closing inventory exists, the claim form must be filed.

Line 11. **Total gallons exported** – Line 8 plus Line 9 minus Line 10.

Line 12. **Gallons not eligible for refund** – This represents motor oil and lubricant products that were not exported from the state or bunkered into a marine vessel engaged in interstate or foreign commerce.

Line 13. **Gallons claimed for refund** – This represents motor oil and lubricant products that were exported from the state or bunkered into a marine vessel engaged in interstate or foreign commerce.

Schedule C — Tax-paid pollutants produced in, imported into, or purchased in this state and said pollutants or products containing said pollutants are exported from this state.

Line 15. **Beginning inventory** – Must be the same as closing inventory from prior quarter. If prior quarters claim was not filed, enter "0".

Line 16. **Barrels purchased*** – This represents pollutant products purchased during this calendar quarter. The information provided with Schedule 1 must support these purchases.

Line 17. **Ending inventory**** – Actual physical inventory as of the last day of this quarter. This will be the beginning inventory for the next quarter. If no refund is due but a closing inventory exists, the claim form must be filed.

Line 18. **Total barrels exported** – Line 15 plus Line 16 minus Line 17.

Line 19. **Barrels not eligible for refund** – This represents pollutants or products containing said pollutants that were not exported from the state.

Line 20. **Barrels claimed for refund** – This represents pollutants or products containing said pollutants that were exported from the state.

Schedule D — Tax-paid solvents exported or consumed in the manufacture or production of a product that is not a pollutant or tax-paid solvents which were subsequently consumed, blended, or mixed to produce a pollutant that is subject to tax.

Line 22. **Beginning inventory** – Must be the same as closing inventory from prior quarter. If prior quarters claim was not filed, enter "0".

Line 23. **Gallons purchased*** – This represents solvents purchased during this calendar quarter. The information provided with Schedule must support these purchases.

Line 24. **Ending inventory**** – Actual physical inventory as of the last day of this quarter. This will be the beginning inventory for the next quarter. If no refund is due but a closing inventory exists, the claim form must be filed.

Line 25. **Total gallons consumed** – Line 22 plus Line 23 minus Line 24.

Line 26. **Gallons not eligible for refund** – This represents solvents that were not exported or consumed in the manufacture or production of a product that is not a pollutant or solvents that were not subsequently consumed, blended, or mixed to produce a pollutant that is subject to tax.

Line 27. **Gallons claimed for refund** – This represents the total solvents that were exported or consumed in the manufacture or production of a product that is not a pollutant or solvents that were subsequently consumed, blended, or mixed to produce a pollutant that is subject to tax.

* To convert solid pesticides and liquid ammonia from pounds to gallons, 10 pounds of solid pesticides equals one gallon and 5.14 pounds of ammonia at 60 degrees Fahrenheit equals one gallon. One barrel is the equivalent of 42 gallons.

** Pollutant products are considered a part of ending inventory until sold or exported.