



Application for Aviation Fuel Refund Air Carriers

DR-191
R. 01/12
Rule 12B-5.150
Florida Administrative Code
Effective 01/12



For the Quarter Ending: /
M M / Y Y

** Your refund application will be rejected if fields in red are not completed in full.

Fill in

Name of applicant/payee:

Mailing street address:

Mailing city, state, ZIP:

Location street address:

Location city, state, ZIP:

E-mail address:

Business telephone number (include area code): --

Fax number (include area code optional): --

FAC number <input type="text"/>	Federal employer identification number: <input type="text"/> - <input type="text"/>
UT number: <input type="text"/>	Business partner number: <input type="text"/>

Computation of Refund

- Total Florida wages paid during the quarter (per Form UCT-6) \$, , .
- Multiply Line 1 by .006 \$, , .
- Amount of fuel tax paid in Florida (enter total tax paid for quarter from Schedule 1A) \$, , .
- Amount of refund (enter the smaller amount of Line 2 or Line 3 above) \$, , .

Under penalty of perjury I swear or affirm that this application has been examined by me and is true and correct for the period stated and is made in good faith pursuant to Chapter 206, Florida Statutes, and the regulations issued under the authority thereof.

Sign and date this form.	Signature of Applicant/representative: _____	Date: _____
	Print Name: _____	Title: _____
	<p>Important - A Florida Department of Revenue <i>Power of Attorney</i> (Form DR-835) must be properly executed and included if the refund request is submitted by the applicant's representative.</p> <p>Representative's phone number: <input type="text"/>-<input type="text"/>-<input type="text"/> <small>Area Code Phone number</small></p>	

Mail application to: **Refund Subprocess
Florida Department of Revenue
PO Box 6490
Tallahassee FL 32314-6490
Fax: 850-410-2526**





General Instructions

Computation of Refund

- I. Line 1. Total gross wages paid for the quarter as reported on the *Employer's Quarterly Tax Report - Florida Department of Revenue* (Form UCT-6). Attach a copy of the UCT-6 covering the period stated. If subsequent to the current refund request the UCT-6 covering that period is amended, then the taxpayer needs to notify the Fuel Section of the Refund Subprocess at 850-617-8585.
- Line 2. Section 206.9855, Florida Statutes, provides for a refund not to exceed 0.6 percent of wages paid to employees based in Florida.
- Line 3. Enter the total amount of tax paid on aviation fuel from column six Schedule 1A.
- Line 4. Enter the smaller amount of line 2 or line 3. The refund shall not exceed the amount of tax paid to the state.
- II. 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 **only if a justified excuse is submitted in writing and the prior quarter's application was filed timely.**

- III. The Department will pay interest on refunds of this tax if the refund has not been paid or credited within 90 days of receipt of a complete application for refund. A complete application will contain documentation establishing the overpayment. Interest paid by the Department will be computed beginning on the 91st day based upon a statutory floating interest rate that may not exceed 11%.

Schedule of Purchases of Tax-Paid Aviation Fuel (Schedule 1A)

- IV. The Schedule of Purchases provides a detail in support of the amount of fuel purchased. Failure to provide all information required under columns one through six of this detail will result in a reduction or denial of your refund. If additional copies of schedules are necessary, photocopy as many copies as are needed to provide the required information.

A management report from a third party may substitute for the detail required on the Schedule of Purchases (1A). However, the fuel management report must be in the same format and provide the same information as required on the Schedule of Purchases (1A), with the exception of column 2. List all suppliers, date received, invoice number, gallons, and amount of aviation fuel tax paid at 6.9 cents per gallon. Enter total amount of tax paid on Line 3 Part I.

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

*An amended claim for a prior quarter must be received by the current quarter's deadline. Example: An amended March quarterly application must be submitted by July 31.

For Information, Forms, and Online Filing



Information and forms are available on our Internet site at:

www.myflorida.com/dor



To speak with a Department of Revenue representative, call Taxpayer Services, Monday through Friday, 8 a.m. to 7 p.m., ET, at 800-352-3671.



Persons with hearing or speech impairments may call our TDD at 800-367-8331 or 850-922-1115.

Need information regarding Unemployment Tax? Contact the Florida Department of Revenue Unemployment Tax and Employer Information Center at 800-352-3671.



To receive forms by mail:

- Order multiple copies of forms from our Internet site at www.myflorida.com/dor/forms or
- Fax **form requests** to the DOR Distribution Center at 850-922-2208 or
- Mail **form requests** to:
Distribution Center
Florida Department of Revenue
5050 W Tennessee St
Tallahassee FL 32399-0100



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