



Application for Refund of Tax Paid on Undyed Diesel Used for Off-road or Other Exempt Purposes

DR-309639
R. 01/12

Rule 12B-5.150
Florida Administrative Code
Effective 01/12



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



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

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

Name of applicant/payee:

Mailing street address:

Mailing city, state, ZIP:

Location street address:

Location city, state, ZIP:

Email address:

Sales & Use Tax number:

FEIN:

For invoices covering: Month 2012 through Month 2012

Business telephone number (include area code): <input type="text"/>	Fax number (include area code): <input type="text"/>
13. Total Net Refund Requested (From Page 2, Part II, Line 13)	\$ <input type="text"/>
Under penalty of perjury, I swear or affirm that this application has been examined by me, is true and correct for the period stated, and is made in good faith according to Chapters 212 and 206, Florida Statutes (F.S.), and the regulations issued under authority thereof.	
Signature of Applicant	Date
A properly executed Power of Attorney (DR-835) must be submitted with your Application for Refund if the information in this file is attested to and prepared by a representative.	
Contact Person	Telephone Number (Include area code): <input type="text"/>

Who May Apply for Refunds?

Any person who purchases undyed, tax-paid diesel fuel for off-road purposes may file a claim for refund. In addition, any person who purchases undyed, tax-paid diesel fuel for on-road purposes OTHER THAN TO PROPEL VEHICLES, may file a claim for refund. However, a person filing such a claim must pay **use tax** under Section (s.) 212.0501, F.S., on the average net cost per gallon.

By using this form (DR-309639), taxpayers may take as a credit the **fuel tax paid** against the **use tax due** on the gallons consumed by a power take-off unit used to turn a concrete mixer drum, compact solid waste, or unload bulk cargo by pumping. (In computing **total use tax due**, please include applicable **surtax** as provided in the list of rates.)

Documentation supporting a claim must be kept at the taxpayer's place of business. 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%. Interest rates are updated January 1 and July 1 of each year.

For help in completing this form, please contact:

Florida Department of Revenue
Refund Subprocess
850-617-8585



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Name	FEIN
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Category:	Please Check All Applicable Boxes: Note: This application can be used for more than one category of refund.
<input type="checkbox"/> A Fuel used to turn a concrete mixer drum or to compact solid waste.	<input type="checkbox"/> D Fuel used in off-road stationary equipment or for commercial cooking and heating. (The eligible equipment must have a separate fuel supply system other than the one that propels the vehicle.)
<input type="checkbox"/> B Fuel used for unloading bulk cargo by pumping.	
<input type="checkbox"/> C Fuel used to propel off-road diesel equipment.	

Part I:			
1)	Beginning Inventory (Measured on the first day of the refund period)	1.	gals.
2)	Gallons Purchased (From completed Schedule 1A-Schedule of Purchases)	2.	gals.
3)	Ending Inventory (Measured on the last day of the refund period)	3.	gals.
4)	Gallons to be Accounted for (Lines 1 plus 2 minus 3)	4.	gals.
5)	Gallons Consumed in Trucks (For A and B users only)		
a.	Concrete Mixers/Solid Waste Compactors 5a.	gals.	
b.	Unloading by Pumping (From completed Schedule ID, Part II) 5b.	gals.	
6)	Gallons Consumed for Other Exempt Off-road Purposes (for C and D users only)		
c.	To Propel Off-road Equipment 6c.	gals.	
d.	Off-road Stationary Equipment 6d.	gals.	
7)	Gallons Consumed for Highway Use (Line 4 minus Lines 5a, 5b, 6c, and 6d)	7.	gals.

Part II: Calculation of Refund Due Based on Categories Above:			
A. Refund on Undyed Diesel Fuel Consumed by Concrete Mixers/Solid Waste Compactors:			
8)	Gallons Eligible for Refund (35% of Part 1, Line 5a)	8.	gals.
9)	Line 8 multiplied by Average Cost per Gallon (From Schedule 1B, see instructions)	9.	\$
10)	Fuel Tax Eligible for Refund (Line 8 multiplied by \$.305)	10.	\$
11)	Sales Tax Due [Line 9 multiplied by (6% plus applicable surtax – see Schedule 1C)]	11.	\$
12)	Net Refund Due (Line 10 minus Line 11)	12.	\$
B. Refund on Undyed Diesel Fuel Consumed for Unloading Bulk Cargo by Pumping:			
8)	Gallons Eligible for Refund (Part I, Line 5b)	8.	gals.
9)	Line 8 multiplied by the Average Cost per Gallon (From Schedule 1B, see instructions)	9.	\$
10)	Fuel Tax Eligible for Refund (Line 8 multiplied by \$.305)	10.	\$
11)	Sales Tax Due [Line 9 multiplied by (6% plus applicable surtax – see Schedule 1C)]	11.	\$
12)	Net Refund Due (Line 10 minus Line 11)	12.	\$
C. Refund on Undyed Diesel Fuel Used to Propel Off-road Equipment:			
8)	Gallons Eligible for Refund (Part I, Line 6c)	8.	gals.
9)	Line 8 multiplied by the Average Cost per Gallon (From Schedule 1B, see instructions)	9.	\$
10)	Fuel Tax Eligible for Refund (Line 8 multiplied by \$.305)	10.	\$
11)	Sales Tax Due [Line 9 multiplied by (6% plus applicable surtax – see Schedule 1C)]	11.	\$
12)	Net Refund Due (Line 10 minus Line 11)	12.	\$
D. Refund on Undyed Diesel Fuel Used in Off-road Stationary Equipment or for Commercial Cooking and Heating:			
8)	Gallons Eligible for Refund (Part I, Line 6d)	8.	gals.
9)	Line 8 multiplied by the Average Cost per Gallon (From Schedule 1B, see instructions)	9.	\$
10)	Fuel Tax Eligible for Refund (Line 8 multiplied by \$.305)	10.	\$
11)	Sales Tax Due [Line 9 multiplied by (6% plus applicable surtax – see Schedule 1C)]	11.	\$
12)	Net Refund Due (Line 10 minus Line 11)	12.	\$
13)	Total Net Refund Requested (Sum of applicable Line 12 totals for Sections A, B, C, D. Carry forward to Page 1, Line 13)	13.	\$

Note: Total gallons eligible for refund cannot exceed Part I, Line 4 (Gallons to be Accounted for).



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Computation of Sales Tax Due by County

Schedule 1C

License No.: _____ Period: / / to / /

Name: _____

Category: A B C D (Choose one. Use a separate schedule for each applicable category. See Page 2 for explanation of categories.)

CODE	COUNTY	GALLONS SUBJECT TO SALES TAX		*ACPG FROM SCHEDULE 1B		RATE	SALES TAX DUE
		GALLONS	X	ACPG	X		
11	ALACHUA					0.06	
12	BAKER					0.07	
13	BAY					0.065	
14	BRADFORD					0.07	
15	BREVARD					0.06	
16	BROWARD					0.06	
17	CALHOUN					0.075	
18	CHARLOTTE					0.07	
19	CITRUS					0.06	
20	CLAY					0.07	
21	COLLIER					0.06	
22	COLUMBIA					0.07	
23	DADE (MIAMI-DADE)					0.07	
24	DESOTO					0.07	
25	DIXIE					0.07	
26	DUVAL					0.07	
27	ESCAMBIA					0.075	
28	FLAGLER					0.07	
29	FRANKLIN					0.07	
30	GADSDEN					0.075	
31	GILCHRIST					0.07	
32	GLADES					0.07	
33	GULF					0.07	
34	HAMILTON					0.07	
35	HARDEE					0.07	
36	HENDRY					0.07	
37	HERNANDO					0.065	
38	HIGHLANDS					0.07	
39	HILLSBOROUGH					0.07	
40	HOLMES					0.07	
41	INDIAN RIVER					0.07	
42	JACKSON					0.075	
43	JEFFERSON					0.07	
44	LAFAYETTE					0.07	

CODE	COUNTY	GALLONS SUBJECT TO SALES TAX		*ACPG FROM SCHEDULE 1B		RATE	SALES TAX DUE
		GALLONS	X	ACPG	X		
45	LAKE					0.07	
46	LEE					0.06	
47	LEON					0.075	
48	LEVY					0.07	
49	LIBERTY					0.075	
50	MADISON					0.075	
51	MANATEE					0.065	
52	MARION					0.06	
53	MARTIN					0.06	
54	MONROE					0.075	
55	NASSAU					0.07	
56	OKALOOSA					0.06	
57	OKEECHOBEE					0.07	
58	ORANGE					0.065	
59	OSCEOLA					0.07	
60	PALM BEACH					0.06	
61	PASCO					0.07	
62	PINELLAS					0.07	
63	POLK					0.07	
64	PUTNAM					0.07	
65	ST. JOHNS					0.06	
66	ST. LUCIE					0.065	
67	SANTA ROSA					0.065	
68	SARASOTA					0.07	
69	SEMINOLE					0.06	
70	SUMTER					0.07	
71	SUWANNEE					0.07	
72	TAYLOR					0.07	
73	UNION					0.07	
74	VOLUSIA					0.065	
75	WAKULLA					0.07	
76	WALTON					0.07	
77	WASHINGTON					0.07	
	TOTAL						

*AVERAGE COST PER GALLON

Discretionary Sales Surtax Rates for 2012

COUNTY	TOTAL SURTAX RATE	EFFECTIVE DATE	EXPIRATION DATE	COUNTY	TOTAL SURTAX RATE	EFFECTIVE DATE	EXPIRATION DATE
Alachua	None			Lake	1%	Jan 1, 1988	Dec 2017
Baker	1%	Jan 1, 1994	None	Lee	None		
Bay	.5%	Jan 1, 2011	Dec 2020	Leon	1.5% (1%) (.5%)	Dec 1, 1989 Jan 1, 2003	Dec 2019 Dec 2012 ←
Bradford	1%	Mar 1, 1993	None	Levy	1%	Oct 1, 1992	None
Brevard	None			Liberty	1.5% (1%) (.5%)	Nov 1, 1992 Jan 1, 2012	None Dec 2020
Broward	None			Madison	1.5%	Aug 1, 1989	None
Calhoun	1.5%	(1%) Jan 1, 2009	None Dec 2018	(.5%) Jan 1, 2007	None		
Charlotte	1%	Jan 1, 2009	Dec 2014	Manatee	.5%	Jan 1, 2003	Dec 2017
Citrus	None			Marion	None		
Clay	1%	Feb 1, 1990	Dec 2019	Martin	None		
Collier	None			Miami-Dade	1%	(.5%) Jan 1, 1992	None
Columbia	1%	Aug 1, 1994	None	(.5%) Jan 1, 2003	None		
Dade	See Miami-Dade for rates.			Monroe	1.5%	(1%) Nov 1, 1989	Dec 2018
De Soto	1%	Jan 1, 1988	None	(.5%) Jan 1, 1996	Dec 2015		
Dixie	1%	Apr 1, 1990	Dec 2029	Nassau	1%	Mar 1, 1996	None
Duval	1%	(.5%) Jan 1, 1989	None	Okaloosa	None		
(.5%) Jan 1, 2001	Dec 2030			Okeechobee	1%	Oct 1, 1995	None
Escambia	1.5%	(1%) Jun 1, 1992	Dec 2017	Orange	.5%	Jan 1, 2003	Dec 2015
(.5%) Jan 1, 1998	Dec 2017			Osceola	1%	Sep 1, 1990	Aug 2025
Flagler	1%	(.5%) Jan 1, 2003	Dec 2012 ←	Palm Beach	None		
(.5%) Jan 1, 2003	Dec 2012 ←			Pasco	1%	Jan 1, 2005	Dec 2014
Franklin	1%	Jan 1, 2008	None	Pinellas	1%	Feb 1, 1990	Dec 2019
Gadsden	1.5%	(1%) Jan 1, 1996	None	Polk	1%	(.5%) Jan 1, 2004	Dec 2018
(.5%) Jan 1, 2009	Dec 2038			(.5%) Jan 1, 2005	Dec 2019		
Gilchrist	1%	Oct 1, 1992	None	Putnam	1%	Jan 1, 2003	Dec 2017
Glades	1%	Feb 1, 1992	Dec 2021	St. Johns	None		
Gulf	1%	Jan 1, 2010	None	St. Lucie	.5%	Jul 1, 1996	Dec 2026
Hamilton	1%	Jul 1, 1990	Dec 2019	Santa Rosa	.5%	Oct 1, 1998	Dec 2018
Hardee	1%	Jan 1, 1998	None	Sarasota	1%	Sep 1, 1989	Dec 2024
Hendry	1%	Jan 1, 1988	None	Seminole	None		
Hernando	.5%	Jan 1, 2005	Dec 2014	Sumter	1%	Jan 1, 1993	None
Highlands	1%	Nov 1, 1989	Oct 2019	Suwannee	1%	Jan 1, 1988	None
Hillsborough	1%	(.5%) Dec 1, 1996	Nov 2026	Taylor	1%	Aug 1, 1989	Dec 2029
(.5%) Oct 1, 2001	None			Union	1%	Feb 1, 1993	None
Holmes	1%	Oct 1, 1995	Dec 2013	Volusia	.5%	Jan 1, 2002	Dec 2016
Indian River	1%	Jun 1, 1989	Dec 2019	Wakulla	1%	Jan 1, 1988	Dec 2017
Jackson	1.5%	(1%) Jun 1, 1995	Dec 2025	Walton	1%	Feb 1, 1995	None
(.5%) Jul 1, 1996	Dec 2015			Washington	1%	Nov 1, 1993	None
Jefferson	1%	Jun 1, 1988	None				
Lafayette	1%	Sep 1, 1991	None				

Each county that has a surtax levy that is new, revised, or extended is indicated in bold. Any county that has a surtax that expires in 2012 is also in bold and has an ← beside the expiration date.

Schedule 1D, Part IB		Unit Type Categories Defined
Percentage	Unit Types	Definition
10%	Asphalt Truck	A truck used to distribute asphalt concrete utilizing a power take-off or engine exhaust to unload the product.
15%	Boom Truck	A truck that has a hydraulically driven boom mounted on a turret affixed to the truck which utilizes a power take-off or engine exhaust to unload the product.
20%	Bulk Feed Truck	A truck used to deliver feed utilizing a power take-off or engine exhaust to unload the product.
10%	Car Carrier w/Hydraulic Winch	A truck that transports vehicles from one location to another using a hydraulic lift to unload vehicles.
40%	Concrete Pumper	A vehicle with a mounted boom used to transfer liquid concrete by pumping.
15%	Dump Trailer	A trailer used for transporting loose material (such as sand, gravel, or dirt) for construction. A typical dump trailer is equipped with a hydraulically operated open-box bed hinged at the rear, the front of which can be lifted up to allow the contents to be deposited on the ground behind the trailer at the site of delivery. The trailer must operate using the fuel in the fuel supply tank of the motor vehicle.
20%	Dump Truck	A truck used for transporting loose material (such as sand, gravel, or dirt) for construction. A typical dump truck is equipped with a hydraulically operated open-box bed hinged at the rear, the front of which can be lifted up to allow the contents to be deposited on the ground behind the truck at the site of delivery.
35%	Fertilizer Spreader Truck	A truck mounted spreader that uses a pump or power take-off to power spinners.
15%	Hot Asphalt Distribution Truck	A truck having an insulated tank, heating system and distribution system used to spray a base layer of diesel, kerosene, or vegetable oil at a uniformed rate on the surface before laying asphalt concrete.
25%	Lime Spreader	A truck mounted spreader that uses a pump or power take-off to power spinners.
10%	Motor Fuel Delivery Vehicle	A truck used to deliver fuel utilizing a power take-off or engine exhaust to off-load the product.
30%	Milk Tank Truck	A motor vehicle designed to carry milk and discharges the milk using a power take-off or engine exhaust.
35%	Mobile Crane	A motor vehicle that consist of an attached rotating superstructure for lifting and lowering a load and moving it horizontally by means of a pump.
15%	Pneumatic Tank Truck	A truck with a pneumatic tank that uses a power take-off or engine exhaust to pressurize tank to unload product.
15%	Seeder Truck	A truck with a seeder unit mounted on the chassis.
15%	Spray Truck	A truck mounted with a spray device for the purpose of spraying seeds, fertilizer or other solids or liquids utilizing a power take-off or engine exhaust to unload the product.
20%	Tank Truck	A motor vehicle designed to carry liquid commodities and discharges such commodities using a power take-off or engine exhaust.
10%	All Others	Any other qualifying motor vehicle that uses tax-paid undyed diesel that is consumed by a power take-off or engine exhaust for the purpose of unloading bulk cargo by pumping.

**Instructions for Completing Application for
Refund of Tax Paid on Undyed Diesel Fuel
Used for Off-road or Other Tax-exempt Purposes**

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A Power of Attorney, Florida Department of Revenue form DR-835, must be properly executed and included if prepared by your representative.

Instructions for Page 2

Category:

Check the appropriate boxes based on use of diesel fuel. If the fuel is used for more than one purpose, please check all boxes that apply. Claims must be filed within 3 years after the right to refund has accrued or else the right is barred.

Part I:

- Line 1: Beginning Inventory** – Enter the physical inventory of gallons measured on the first day of the refund period before you include any purchases. Your beginning inventory will be the same as your ending inventory from the previous filing period.
- Line 2: Gallons Purchased** – Enter the number of diesel fuel gallons purchased during the refund period stated on Page 2, Part I, Line 2 of this Application for Refund. Schedule 1A of this application should be used for purchases made in 2012.
- Line 3: Ending Inventory** – Enter the physical inventory of gallons measured on the last day of the refund period.
- Line 4: Gallons to be Accounted For** – Add Line 1 plus Line 2. Subtract Line 3 from the result and enter here.
- Line 5: Gallons Consumed in Trucks** –
- 5(a) – Enter the gallons used to turn concrete mixer drums or to compact solid waste.
- 5(b) – Enter the gallons used to unload bulk cargo by pumping.
- Line 6: Gallons Consumed for Other Exempt Off-road Purposes** –
- 6(c) – Enter the gallons used to propel off-road diesel equipment (e.g., road scrapers, bulldozers and tractors that are NOT used exclusively for agricultural purposes).
- 6(d) – Enter the gallons used in off-road stationary equipment or for commercial cooking and heating (e.g., refrigerated units, generators, pumps, and boilers for commercial establishments).
- Line 7: Gallons Consumed for Highway Use** – Enter the amount on Line 4 (Gallons to be Accounted For) minus the total of Lines 5(a) and 5(b) (gallons consumed in trucks) minus the total of Lines 6(a) and 6(b) (gallons consumed for other purposes).

Part II:

The gallons eligible for a refund are subject to use tax under s. 212.0501, F.S., based on the average cost per gallon. The average cost per gallon is calculated on the cost of the fuel less the state and local option taxes (i.e., \$.300 per gallon.)

- A.** A refund will be granted on 35% of the diesel fuel gallons consumed by vehicles using the fuel to turn concrete mixer drums or to compact solid waste as follows:
- Gallons Eligible for Refund** = .35 multiplied by Line 5(a) from Part I
- Sales Tax Due** = (.06 plus surtax) multiplied by (Average Cost per Gallon from Schedule 1B) multiplied by eligible gallons*
- Net Refund Due** = Tax on Eligible Gallons minus Sales Tax Due
- B.** A refund will be granted for undyed diesel fuel used by a power take-off unit or engine exhaust for unloading bulk cargo by pumping as follows:
- Gallons Eligible for Refund** = Part I, Line 5(b)
- Sales Tax Due** = (.06 plus surtax) multiplied by (Average Cost per Gallon From Schedule 1B) multiplied by eligible gallons*
- Net Refund Due** = Tax on Eligible Gallons minus Sales Tax Due

Tax paid on undyed diesel fuel consumed for unloading bulk cargo by pumping is subject to refund if the fuel is from the same supply tank that fuels the highway vehicle. The refund is only for the fuel consumed for unloading bulk cargo by pumping and not for fuel used to power the vehicle over the highway.

Carry the total gallons of undyed diesel fuel consumed for unloading bulk cargo by pumping to Page 2, Part I, Line 5b, and Part II, Section B, Line 8 of the return.

You must complete Schedule 1D, Part IA using Schedule 1D, Part IB and Schedule 1D, Part II. Include Schedule 1D, Part IA and Schedule 1D Part II when you file your *Application for Refund of Tax Paid on Undyed Diesel Used for Off-road or Other Exempt Purposes* (Form DR-309639). See Schedule Instructions.

- C. A refund will be granted for on-road taxes paid on gallons of undyed diesel fuel used to propel off-road equipment such as road scrapers, bulldozers, and tractors (when not used exclusively for agricultural purposes) as follows:

Gallons Eligible for Refund = Part I, Line 6(c)

Sales Tax Due = (.06 plus surtax) multiplied by (Average Cost per Gallon from Schedule 1B) multiplied by eligible gallons*

Net Refund Due = Tax on Eligible Gallons minus Sales Tax Due

- D. A refund will be granted for on-road taxes paid on gallons of undyed diesel fuel used in off-road stationary equipment or for commercial cooking and heating as follows:

Gallons Eligible for Refund = Part I, Line 6(d)

Sales Tax Due = (.06 plus surtax) multiplied by (Average Cost per Gallon from Schedule 1B) multiplied by eligible gallons*

Net Refund Due = Tax on Eligible Gallons minus Sales Tax Due

***Since the refund of fuel tax is offset against the liability of sales and use tax, DO NOT report sales and use tax for these same gallons on the Sales Tax Return (DR-15) you file.**

First time filers must complete this application and submit the following documentation for the refund to be considered complete:

1. Copy of tax paid invoices or fuel management reports. For subsequent filings, the taxpayer is allowed to submit a schedule in lieu of tax paid invoices or fuel management reports. The schedule must include the same information as required on invoices.
2. Explanation of how fuel was used. For subsequent filings, the taxpayer need only provide this document when fuel usage changes.
3. Equipment list. The equipment list must be updated when eligible equipment is added or deleted.
4. Power of Attorney form (Form DR-835), if applicable. For subsequent filings, the taxpayer need only provide this document when another power of attorney is designated.

The Department maintains its right to request this information and any other information needed to verify the applicants claim for refund.

Schedule Instructions

Schedule 1A – Schedule of Purchases of Tax-Paid Undyed Diesel Fuel

The Schedule of Purchases provides detail to support fuel purchases. If you do not provide all information required under Columns 1 through 6 of this schedule, your refund will be reduced or denied. If you need additional copies of schedules, photocopy as many copies as you need to provide the required information.

A fuel management report may substitute for 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), except for Column 2.

When reporting less than .50 gallons, round down to the nearest whole gallon. If reporting .50 gallons or greater, round up to the nearest whole gallon.

Schedule 1B – Average Cost per Gallon Computation

Schedule 1C – Computation Schedule of Sales Tax Due by County

Complete a separate Schedule 1C for each refund category (A, B, C, or D) listed on Page 2, Part II of your refund application.

Schedule 1D – To be completed by Category B filers only

Schedule 1D, Part IA – Unit Type Identification Worksheet

Tax paid on undyed diesel fuel consumed for unloading bulk cargo by pumping is subject to refund if the fuel is from the same supply tank that fuels the highway vehicle. The refund is only for the fuel consumed for unloading bulk cargo by pumping and not for fuel used to power the vehicle over the highway.

To claim a refund, you must complete Schedule 1D, Part IA, and Schedule 1D, Part II and include them when you file your DR-309639,

Column Instructions for Schedule 1D, Part IA , Unit Type Identification Worksheet:

Use this schedule to identify the units that qualify for the refund.

Column 1. Unit Type – Enter the type of vehicle from Schedule 1D, Part IB, Unit Type Categories Defined, that corresponds to your unit type.

Column 2. Year, Make, and Model – Enter the year of the vehicle, the manufacturer, and the model. (example, 2009, Ford F-150.)

Column 3. Serial Number (VIN) – Enter the vehicle identification number assigned by the manufacturer.

Schedule 1D, Part IB – Unit Type Categories Defined

Use this schedule to determine the total gallons of undyed diesel fuel consumed unloading bulk cargo by pumping. Carry this amount to Page 2, Part 1, Line 5B and Part II, Section B, Line 8.

Schedule 1D, Part II – Computation of Eligible Gallons Consumed for Unloading Bulk Cargo by Pumping Worksheet)

A refund of tax paid on undyed diesel fuel will be granted based on a percentage of gallons consumed by a qualifying vehicle. The term “consumed by a qualifying vehicle” means fuel consumed for unloading bulk cargo by pumping and fuel used to propel the vehicle. Applicants using the unit type “All Others” from Page 6, Schedule 1D, Part 1B, will be required to meet the same requirements for first time filers and must provide vehicle specifications to the Department.

Use this schedule to calculate the total gallons of undyed diesel used for unloading bulk cargo by pumping.

Column A. Number of Units – List the number of units for each category type.

Column B. Type of Unit – This column represents the unit categories that are subject to refund.

Column C. Total Gallons Consumed – List the total gallons consumed by each unit category type. The gallons reported in this column must include undyed diesel fuel consumed for unloading bulk cargo by pumping and fuel used to propel the vehicle.

Column D. Percentage Allowed for Non-Tax Use – This column represents the percentage of undyed diesel fuel qualifying for refund.

Column E. Refundable Gallons – Calculate the number of gallons eligible for refund by multiplying Column (C) times Column (D).

Carry the total gallons of undyed diesel fuel consumed for unloading bulk cargo by pumping is Page 2, Part I, Line 5b, and Part II, Section B, Line 8 of the return.

Computation of Eligible Gallons Consumed for Unloading Bulk Cargo by Pumping (Schedule 1D, Part II Worksheet)

A refund of tax paid on undyed diesel fuel will be granted based on a percentage of gallons consumed by a qualifying vehicle. The term “consumed by a qualifying vehicle” means fuel consumed for unloading bulk cargo by pumping and fuel used to propel the vehicle. Applicants using the unit type “All Others” from Page 5, Schedule 1D, Part 1B, will be required to meet the same requirements for first time filers and must provide vehicle specifications to the Department.