



Florida Department of Revenue

DR-309640 R. 01/12

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

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

Claim For Calendar Year Ending: December 31, 2011

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

Fill in

Name of applicant, Business street address, Business city, state, ZIP, Mailing street address, Mailing city, state, ZIP, Contact person, Applicant federal employer identification number, Telephone number, Applicant Florida sales tax number, E-mail address

Part I - Computation of Net Refund Due

1. Total gallons of undyed diesel fuel consumed by motor coach during idle in Florida... 2. Total gallons of undyed diesel fuel purchased in Florida... 3. Net refundable gallons... 4. Amount refundable per gallon... 5. Total fuel tax refund... 6. Average cost per gallon... 7. Net cost of refundable gallons... 8. Total state sales tax... 9. Total discretionary sales surtax... 10. Total sales tax due... 11. Net refund due

Part II - Computation of Average Cost Per Gallon

12. Total gallons of undyed diesel fuel purchased in Florida... 13. Total cost of fuel purchased in Florida... 14. Total state & local option fuel tax rate for undyed diesel... 15. Total state & local option fuel tax paid on purchases... 16. Cost of fuel... 17. Average cost per gallon

Under penalty of perjury, I swear or affirm that this application (including accompanying invoices and schedules) 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 the authority thereof.

Signature of Applicant - 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

Date

Do not write in this box. For Florida Department of Revenue use only.

Amount \$, First Reviewer, Date, Second Reviewer, Date

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



PART III
Schedule of Fuel Consumed During Idle 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	Column B	Column C	Column D	Column E	Column F
Bus Identification	Total Miles Operated in Florida	Total Miles Operated in All States	Percentage of Use in Florida (Column B divided by Column C)	Total Gallons Consumed During Idle*	Total Gallons Consumed During Idle in Florida (Column D multiplied by Column E)
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 which 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

Attach additional sheets if needed.

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%) (.5%)	Jan 1, 2009	None		(.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%) (.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%	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%) (.5%)	Jan 1, 1989	None	Okaloosa	None		
		Jan 1, 2001	Dec 2030	Okeechobee	1%	Oct 1, 1995	None
Escambia	1.5%	Jun 1, 1992	Dec 2017	Orange	.5%	Jan 1, 2003	Dec 2015
	(1%) (.5%)	Jan 1, 1998	Dec 2017	Osceola	1%	Sep 1, 1990	Aug 2025
Flagler	1% (.5%) (.5%)	Jan 1, 2003	Dec 2012 ←	Palm Beach	None		
		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%	Jan 1, 1996	None	Polk	1% (.5%) (.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%) (.5%)	Dec 1, 1996	Nov 2026	Taylor	1%	Aug 1, 1989	Dec 2029
		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%	Jun 1, 1995	Dec 2025	Walton	1%	Feb 1, 1995	None
	(1%) (.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.

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. This is the fuel tax rate eligible for refund during the calendar year.
- Line 5. Multiply Line 3 by the rate shown on Line 4 and enter here. This is the total 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 Department of Revenue’s Internet site at www.myflorida.com/dor

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. This is the applicable state and local option tax rate for undyed diesel purchased during the calendar year.
- 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 your 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, license number, etc.
- 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 figure must be supported by records generated from an on-board computer. The on-board computer must be able to identify the motor coach, the **actual gallons consumed** during idle time, and the beginning and ending dates of the period in which the fuel was used.

General Information and Line-by-Line Instructions continued

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 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.

We 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.

The purchaser must retain the sales invoice until the Department's power to issue an assessment with respect to such tax has terminated according to s. 95.091(3), F.S. No refund will be allowed unless the seller has provided such an invoice and unless proof of payment of the taxes for which the refund is claimed can be provided to the Department upon request. The Department may refuse to grant a refund in whole or in part if the schedule or an invoice is incomplete and fails to contain the full information required in this paragraph.

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 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 Employee Identification Number. The Department of Environmental Protection storage tank facility identification number can be obtained through DEP's Internet site at <http://www.dep.state.fl.us/waste/categories/tanks/pages/registration.htm>

Mail to: Florida Department of Revenue Refunds Subprocess PO Box 6490 Tallahassee FL 32314-6490 850-617-8585
