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

DR-309639
R. 01/13
TC
Rule 12B-5.150
Florida Administrative Code
Effective 01/13

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

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

NOTE: 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:

Business Partner Number:

FEIN:

For invoices covering: ___ 20 ___ *through* ___ 20 ___
month   year   month   year

Business telephone number (include area code):	Fax number (include area code):
☐☐☐–☐☐☐–☐☐☐☐	☐☐☐–☐☐☐–☐☐☐☐
13. Total Net Refund Requested (From Page 2, Part II, Line 13)	$☐☐☐,☐☐☐,☐☐☐.☐☐

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

Signature of Applicant	Date

Printed Name

Contact Person	Telephone Number (Include area code): ☐☐☐–☐☐☐–☐☐☐☐

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.

On this application, you may take a credit for 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.

Tax Rates: The applicable tax rates are entered by the Department. The state tax rates on fuel, the county fuel tax rates, and the county discretionary sales surtax rates, as provided in sections 206.41, 206.87, 206.9825, 212.05, and 212.055, Florida Statutes (F.S.), are published annually in Taxpayer Information Publications on the Department's website at **floridarevenue.com/taxes/rates**. The tax rates used to determine the amount of refund due are entered on this application by the Department. When computing use tax due, include the applicable surtax rate where the fuel is delivered.

For help in completing this form, please contact: **Florida Department of Revenue**
Refunds
850-617-8585

Name	FEIN

Category: Please Check All Applicable Boxes: **Note:** This application can be used for more than one category of refund.

❑ **A** Fuel used to turn a concrete mixer drum or to compact solid waste.

❑ **B** Fuel used for unloading bulk cargo by pumping.

❑ **C** Fuel used to propel off-road diesel equipment.

❑ **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.)**

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 $.332)	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 $.332)	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 $.332)	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 $.332)	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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Schedule 1A — Schedule of Purchase of Tax-paid Undyed Diesel Fuel

You must complete and include this schedule with your application to qualify for the refund. In addition, the following information must be made available upon request to validate proof of purchase and taxes paid.

- Invoice from retail station where undyed diesel was purchased and placed directly into the supply tank of a qualifying motor vehicle.
- Invoice from bulk fuel provider. If fuel is placed into qualifying vehicles from bulk storage, you must maintain the original proof of purchase and you must include a daily withdrawal summary of tax-paid fuel for each vehicle with your refund claim.

Applicant Name

FEIN

Invoiced Through Date

(1) Name of Supplier	(2) Supplier FEIN/DEP Number	(3) Date Received	(4) Invoice Number	(5) Gallons Invoiced	(6) Invoiced Price Including Tax
			TOTALS		

Schedule 1B — Average Cost per Gallon Computation

1	Total State and Local Option Fuel Tax Paid on Fuel Purchases: (Total of Column 5 from Schedule 1A multiplied by $.332)	$
2.	Total Cost of Purchased Fuel Less State and Local Option Tax: (Total of Column 6 from Schedule 1A minus Line 1 from Schedule 1B)	$
3.	Average Cost per Gallon: (Total of Line 2 from Schedule 1B divided by Column 5 from Schedule 1A), carried out four decimal places	$

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	CODE	COUNTY	GALLONS SUBJECT TO SALES TAX	*ACPG FROM SCHEDULE 1B	RATE	SALES TAX DUE
		GALLONS X	ACPG X	RATE =	SALES TAX DUE			GALLONS X	ACPG X	RATE =	SALES TAX DUE
11	ALACHUA			0.07		45	LAKE			0.07	
12	BAKER			0.07		46	LEE			0.065	
13	BAY			0.07		47	LEON			0.075	
14	BRADFORD			0.07		48	LEVY			0.07	
15	BREVARD			0.07		49	LIBERTY			0.08	
16	BROWARD			0.07		50	MADISON			0.075	
17	CALHOUN			0.075		51	MANATEE			0.07	
18	CHARLOTTE			0.07		52	MARION			0.07	
19	CITRUS			0.06		53	MARTIN			0.065	
20	CLAY			0.07		54	MONROE			0.075	
21	COLLIER			0.07		55	NASSAU			0.07	
22	COLUMBIA			0.07		56	OKALOOSA			0.065	
23	DADE (MIAMI-DADE)			0.07		57	OKEECHOBEE			0.07	
24	DESOTO			0.075		58	ORANGE			0.065	
25	DIXIE			0.07		59	OSCEOLA			0.075	
26	DUVAL			0.07		60	PALM BEACH			0.07	
27	ESCAMBIA			0.075		61	PASCO			0.07	
28	FLAGLER			0.07		62	PINELLAS			0.07	
29	FRANKLIN			0.07		63	POLK			0.07	
30	GADSDEN			0.075		64	PUTNAM			0.07	
31	GILCHRIST			0.07		65	ST. JOHNS			0.065	
32	GLADES			0.07		66	ST. LUCIE			0.07	
33	GULF			0.07		67	SANTA ROSA			0.07	
34	HAMILTON			0.07		68	SARASOTA			0.07	
35	HARDEE			0.07		69	SEMINOLE			0.07	
36	HENDRY			0.07		70	SUMTER			0.07	
37	HERNANDO			0.065		71	SUWANNEE			0.07	
38	HIGHLANDS			0.075		72	TAYLOR			0.07	
39	HILLSBOROUGH			0.085		73	UNION			0.07	
40	HOLMES			0.07		74	VOLUSIA			0.065	
41	INDIAN RIVER			0.07		75	WAKULLA			0.07	
42	JACKSON			0.075		76	WALTON			0.07	
43	JEFFERSON			0.07		77	WASHINGTON			0.075	
44	LAFAYETTE			0.07			TOTAL				

*AVERAGE COST PER GALLON

Schedule 1D, Part IA　**Unit Type Identification Worksheet**

(1) Unit Type	(2) Year, Make and Model	(3) Serial Number (VIN)

Schedule 1D, Part IB		Unit Type Categories Defined
Percentage	Unit Types	Definition
10%	Asphalt Truck	A truck used to distrubute 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 triler at the site of delivery. The trailor 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 to power spinners.
10%	Motor Fuel Delivery Vehicle	A truck used to deliver fuel utlizing 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 commidities 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.

Schedule 1D, Part II		Computation of Eligible Gallons Consumed for Unloading Bulk Cargo by Pumping Worksheet		
You must complete and include this schedule with your application to qualify for refund.				
(A) Number of Unit Type	(B) Unit Type	(C) Total Gallons Consumed by Qualifying Vehicle	(D) Percentage Allowed for Non-Tax Use	(E) Refundable Gallons = (C) x (D)
	Asphalt Truck		10%	
	Boom Truck		15%	
	Bulk Feed Truck		20%	
	Car Carrier with Hydraulic Winch		10%	
	Concrete Pumper		40%	
	Dump Trailer		15%	
	Dump Truck		20%	
	Fertilizer Spreader Truck		35%	
	Hot Asphalt Distribution Truck		15%	
	Lime Spreader		25%	
	Motor Fuel Delivery Vehicle		10%	
	Milk Tank Truck		30%	
	Mobil Crane		35%	
	Pneumatic Tank Truck		15%	
	Seeder Truck		15%	
	Spray Truck		15%	
	Tank Truck		20%	
	All Others		10%	
Total gallons consumed				
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 of this return.				

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

A Power of Attorney, Florida Department of Revenue Form DR-835, must be properly executed and included if this application is 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. This application must be filed within 3 years after the date the tax was paid.

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 must 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 the year stated on the front page of the application. You must use an application for the year in which the tax was paid. Prior year applications may be obtained from the Department's Internet site at **floridarevenue.com/forms** or by calling Refunds at 850-617-8585.

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.

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*. The rate for each county is entered by the Department.
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. First time filing requirements also apply to any taxpayer adding a new category or a category not claimed on prior refund applications.

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.

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.

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.