



Florida Department of Revenue
Tax Information Publication

TIP

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**REFUND FOR MOTOR FUEL USED FOR COMMERCIAL AVIATION
PURPOSES**

General Information

Effective July 1, 2007, any person who uses motor fuel in vehicles or equipment for commercial aviation purposes may apply for a refund of the taxes paid pursuant to paragraphs 206.41(1)(e), (f) and (g), Florida Statutes. "Commercial aviation purposes" means motor fuel used in the operation of aviation ground support vehicles or equipment, no part of which fuel is used in any vehicle or equipment driven or operated upon the public highways of Florida.

Registration and Reporting Requirements

Each person who uses motor fuel in vehicles or equipment for aviation purposes must file Form DR-185, Application for Fuel Tax Refund Permit, to be eligible for the refund. No refund will be granted prior to the filing of the application for a refund permit. The Application for Fuel Tax Refund Permit can be obtained by calling (850) 488-4772. There is no fee required to obtain a refund permit. The refund permit shall be effective for the calendar year and shall be continuous, so long as the permit holder files refund claims during the calendar year. The Florida Department of Revenue may require a corporate surety bond of \$1,000 with an Application for Fuel Tax Refund Permit for any person who violated an applicable provision of Section 206.41, F.S., or was convicted of bribery, theft, or false swearing within the preceding five years, or if the Department has evidence of the applicant's financial irresponsibility.

Refund Procedures

Any person who is eligible for a refund of the fuel taxes paid on motor fuel used for aviation purposes must apply for the refund using Form DR-138 (Application for Fuel Tax Refund Agricultural, Aquacultural, Commercial Fishing, and Commercial Aviation Purposes). Form DR-138 must be filed for each calendar quarter no later than the last day of the first month following the quarter for which the refund is claimed. The filing date may be extended one additional month from the last day of the first month following the quarter, when a written explanation that sets forth reasonable cause for delay in filing the refund application is submitted with the application and the prior quarter's application for refund was timely submitted to the Department.

Claims for refunds shall be filed as follows:

Purchases Made During	Claims Must Be Filed By No Later Than	With a Written Excuse
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 (or 29 in leap years)

Applications are to be used only for the quarter indicated on the face of the application. Only original refund applications are acceptable. The Department will mail an application for refund to you during the last month of each quarter. Questions pertaining to the form may be addressed by contacting the Refunds & Distribution Section of the Department of Revenue at (850) 488-8937.

Amended applications for the prior calendar quarter must be received by the Department by the current calendar quarter's deadline. A refund will not be authorized for an amount less than \$5 for any given period.

Proof of payment of tax must be submitted with the refund application. Attachment of Form DR-161, "Schedule of Purchases," detailing the information listed below, may be submitted instead of original invoices. However, first-time filers must submit tax paid invoices with their initial refund request. Tax paid invoices or the "Schedule of Purchases" should contain the following information:

- * The name, mailing address, and location address of the supplier;
- * The Department of Environmental Protection storage tank facility identification number for the supplier, if applicable, or supplier's Federal Identification Number (FEIN).
- * Type of motor fuel purchased.
- * Sales invoice number.
- * Date that possession of the motor fuel was taken from the supplier (must be within this calendar quarter).
- * County in which possession of the motor fuel was taken from the supplier.
- * The total price paid for the motor fuel purchased.
- * Number of gallons of motor fuel purchased.

Original invoices or certified copies of invoices obtained from suppliers must be maintained by the applicant in its records until tax imposed under Chapter 206, F.S., may no longer be determined and assessed under Section 95.091, F.S.

References: Chapter 2007-31, Laws of Florida

FOR MORE INFORMATION

This document is intended to alert you to the requirements contained in Florida laws and administrative rules. It does not by its own effect create rights or require compliance.

For forms and other information, visit our Internet site at www.myflorida.com. Or call Taxpayer Services, 8:00 a.m., to 7:00 p.m., ET, Monday through Friday, excluding holidays, at 800-352-3671 or 850-488-6800.

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

For a detailed written response to your questions, write the Florida Department of Revenue, Taxpayer Services, 1379 Blountstown Highway, Tallahassee, FL 32304-2716.