Application for Refund

Use the enclosed form to request a refund for:

- Nonrecurring Intangible Personal Property Tax
- Documentary Stamp Tax
- Communications Services Tax
- Motor Fuel Tax
- Pollutant Tax
- Aviation Fuel Tax
- Corporate Income and Emergency Excise Tax
- Insurance Premium Tax

This application can not be used to request an overpayment of taxes on:

- Unemployment Tax - Refunds greater than $10.00 are automatically generated from documentation received by an employing unit. Use form UCT-8A to correct information originally reported on the UCT-6.

- Sales Tax - Use form DR-26S

- Intangible Tax - Use form DR-26I

See Page 3 for information on obtaining forms.
1. **Who can apply for a refund?**

Any individual or business who has made a payment directly to the Florida Department of Revenue or a county tax collector, which was not owed, was made in error, or was an overpayment, may apply for a refund. This form can be used to apply for a refund for any of the taxes listed in Part 4 of this application. Sales and use tax dealers are required to use Form DR-26S, Application for Refund – Sales and Use Tax. For a refund of annual (recurring) intangible personal property tax, use Form DR-26I, Application for Refund – Intangible Personal Property Tax.

2. **Is there a time limit for claiming a refund?**

Yes. Your time limit is determined by the date you paid the tax.

- Tax paid on or after October 1, 1994, but before July 1, 1999: five (5)-year limit.
- Tax paid on or after July 1, 1999: three (3)-year limit.

3. **May I have my CPA, attorney, or consultant handle the refund request?**

Yes. A completed Power of Attorney and Declaration of Representative (DR-835), which authorizes the Department to discuss confidential tax matters with an alternate party, must accompany the refund application. To request Form DR-835, use the contact information on Page 3.

4. **How do I know if my application is complete?**

A refund application is considered complete when all the appropriate information or documentation has been received. Within 30 days of receiving your Application for Refund, the Department is required to notify you of any missing or incomplete information or documents. To avoid any delays in processing your refund, provide the following:

- Taxpayer’s name, mailing address, and/or physical location of business.
- Signature of the payee or officer of the corporation listed as payee.
- Type of tax and refund amount requested.
- Sales tax certificate number, federal employer identification number (FEIN), fuel tax license number, social security number, or contract object number.
- Explanation for the basis of the refund request.
- Sufficient information to substantiate the refund claim.

5. **How do I file or apply for a refund of corporate income tax?**

You must submit Form DR-26 only if payments were deposited by the Florida Department of Revenue in error (intended for IRS or another entity) or a duplicate payment was submitted with the final return. For all other corporate income tax refunds, use Form F-1120, F-1120X, or F-1120A.

6. **How do I file or apply for a refund of insurance premium tax?**

You must submit Form DR-26 only if taxes were deposited by the Florida Department of Revenue in error or a duplicate payment was submitted with the final return. For all other insurance premium tax refunds, use Form DR-908.

7. **How do I file or apply for a refund of fuel tax?**

Form DR-26 should be used for all refund issues except when applying for the following:

- For taxes paid on undyed diesel consumed by motor coaches during idle time in Florida, use Form DR-309640. The applicant must qualify under the guidelines of s. 206.8745, Florida Statutes.
- For taxes paid on undyed diesel used for off-road or other exempt purposes, use Form DR-309639. The applicant must qualify under the guidelines of s. 206.8745, F. S.
- For taxes paid on fuel used for agriculture, aquacultural, and commercial fishing purposes, use Form DR-138. The applicant must qualify under s. 206.41, F. S. A refund permit issued by the Department of Revenue is required. Contact the Registration Unit at 800-352-3671 for details.
- Mass transit system providers, non-public schools, municipalities, counties, and school districts who qualify under s. 206.41, F. S., must use forms prescribed by the Department. These entities have the option to file on a quarterly or monthly basis. Contact the Registration Unit at 800-352-3671 for details.
- Wholesalers, terminal suppliers, and importers who have made exempt sales under Chapter 206, F. S., and whose credit exceeds their liability may use their monthly return to file for a refund. Use Form DR-309631 for terminal suppliers. Use Form DR-309632 for wholesalers.
8. **What is the status of my refund application?**

You can verify the status of your refund application by accessing our web site at http://www.myflorida.com/dor/eservices/other/refunds/status/ or by contacting the Refund Sub-process at 850-617-8585. Please be prepared to provide the following information:

- Social Security Number.
- Federal Employee Identification Number (FEIN).
- Fuel Tax License/Permit Number.
- Contract Object Number.
- Tax Type.
- Refund Amount Requested.

9. **What type of documentation do I need to include with my refund application?**

Florida law requires that refund applications must be supported with documentation to establish the validity of the claim. Therefore, the refund claim is subject to audit verification of your accounting books and records for the period involved. For assistance, see the instructions. For more information, contact the Refunds Subprocess at 850-617-8585.

10. **How do I protest if my request for a refund is denied?**

If you disagree with the auditor’s adjustments to your claim, or if the claim is denied for lack of statutory authority, you may file a protest. The protest must be filed within 60 days of the postmark date of Form DR-832R, Notice of Proposed Refund Denial. Explanation of your protest rights and the procedures to follow in filing your protest are provided on the reverse side of the notice. Form DR-832 may not be issued if the Department determines the adjustment was due to a math error.

11. **How long will it take to process my refund claim?**

Your refund claim will be processed within 90 days of receipt of a complete application. An application is considered complete when all the appropriate documentation to substantiate the refund claim is received. If the application is determined to be incomplete, you will be notified and given an opportunity to correct any omissions or errors. However, requests for additional information may prolong the processing of your refund claim.

12. **Am I entitled to interest on my refund claim?**

Yes. Interest will be paid on tax refund claims that have not been paid or credited within 90 days of receipt of a complete refund application. To be considered complete, all documentation needed to substantiate the refund claim must accompany the application. Interest paid by the Department will be computed beginning on the 91st day and will be based on a statutory floating rate that may not exceed 11 percent, except for cases involving corporate income tax. On corporate income tax claims, interest will be paid from the postmark date. Interest rates are updated January 1 and July 1 of each year.

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**For Information, Forms, and Online Filing**

Online Filing
You can file for a refund of tax overpayments via the Department’s Internet site at www.myflorida.com/dor/taxes/refunds.html

Online Refund Status Inquiry
You can view the current status of a refund application by accessing the Department’s website at http://www.myflorida.com/dor/eservices/other/refunds/status/

Need information regarding Unemployment Tax?
Contact the Florida Department of Revenue Unemployment Tax and Employer Information Center at 800-482-8293.

Information, forms, and tutorials are available on our Internet site:
www.myflorida.com/dor

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

To find a taxpayer service center near you, go to: www.myflorida.com/dor/contact.html

For written replies to tax questions, write to:
Taxpayer Services - Mail Stop 3-2000
Florida Department of Revenue
5050 W Tennessee St
Tallahassee FL 32399-0112

Subscribe to our tax publications to receive due date reminders or an e-mail when we post:
- Tax Information Publications (TIPs).
- Facts on Tax, a quarterly publication.
- Proposed rules, notices of rule development workshops, and more.
Go to: www.myflorida.com/dor/list/
Use this form to apply for a refund for any of the taxes listed below in Part 6. Sales and use tax dealers must use form DR-26S, Application for Refund- Sales and Use Tax. For a refund of annual (recurring) intangible personal property tax, use Form DR-26I, Application for Refund- Intangible Personal Property Tax. Taxpayers seeking a refund of property tax must use Form DR-462, Application for Refund of Ad Valorem Taxes.

Complete Parts 1 through 7 and attach appropriate documentation. Type or print clearly. Your refund application will be rejected if red boxes are not completed in full.

Part 1 Fill in

Name of applicant: ____________________________________________________________

Mailing street address: ________________________________________________________

Mailing city, state, ZIP: ________________________________________________________

Location street address: ________________________________________________________

Location city, state, ZIP: ________________________________________________________

Business telephone number (include area code): ________________________________

Home telephone number (include area code): ________________________________

Fax number (include area code optional): ________________________________

E-mail address (optional): ____________________________________________________

Part 2

Sign and date this form.

Signature of applicant/representative: __________________________________________

Date: __________________________

Print name: __________________________

Title: __________________________

Important - A Florida Department of Revenue Power of Attorney (Form DR-835) must be properly executed and included if the refund request is submitted by the applicant’s representative.

Representative’s phone number: ________________________________

Part 3

Enter amount of refund.

$______________________________

Part 4

Provide the identification number under which the tax was paid. If you do not have a federal employer identification number, provide your social security number.

Identification number of applicant:

Social security number: ________________________________

Federal employer identification number: ________________________________

Business partner number: ________________________________

Part 5

Enter the period shown on the tax return(s) used to report the tax and/or when it was paid.

Period: MM/DD/YYYY to MM/DD/YYYY

Paid: MM/DD/YYYY to MM/DD/YYYY

Part 6

Check the box next to the type of tax you paid. A separate application must be completed for each tax type.

☐ Nonrecurring Intangible (08) ☐ Aviation Fuel (32)
☐ Documentary Stamp (19) ☐ Corporate Income (02)
☐ Communications Services (63) ☐ Insurance Premium (16)
☐ Motor Fuel (96) ☐ Other (please specify)
☐ Pollutant (34)

Part 7A

Clarify and speed up your refund claim by providing a brief explanation.

Reasons for this refund (additional sheets may be added):

________________________________________________________________________

________________________________________________________________________

________________________________________________________________________

FOR DOR USE ONLY

DOC TYPE 76

REFUND

Approval Amount $ __________________________

Review

Refund Amount $ __________________________

Approved By __________________________

Date __________________________
### Part 7C
Check the box next to the reason you are requesting the refund. Refer to the page number indicated for appropriate documentation instructions.

**Nonrecurring Intangible Tax**

- I paid nonrecurring intangible tax and believe I am due a refund because:
  - Documents were recorded more than once (p. 7)
  - Tax was remitted to the Department of Revenue and the county tax collector (p. 7)
  - Duplicate payments were issued for the same transaction (p. 7)
  - Overpayment was made due to bookkeeping errors (p. 7)
  - Tax was paid on an exempt transaction (housing authority bond loan) (p. 7)
  - Tax was paid on an exempt transaction (loan issued by a government credit union) (p. 7)
  - Other (explain):

- Other:

**Documentary Stamp Tax**

- I paid documentary stamp tax and believe I am due a refund because:
  - Documents were recorded more than once (p. 7)
  - Tax was remitted to the Department of Revenue and the county tax collector (p. 7)
  - Duplicate payments were issued for the same document (p. 7)
  - Tax was paid on an exempt document (housing authority bond loan) (p. 7)
  - Tax was paid on an exempt document (transfer of the marital home between spouses pursuant to dissolution of marriage after July 1, 1997) (p. 8)
  - Property was transferred due to threat of condemnation (p. 8)
  - Overpayment was made due to bookkeeping errors (p. 8)
  - Document was cancelled due to a court order (p. 8)
  - Other (explain):

- Other:

**Communications Services Tax**

- I am an **individual or business** and believe I paid too much tax when I purchased:
  - Local telecommunications services (p. 8-9)
  - Long distance telecommunications services (p. 8-9)
  - Facsimile (fax) service (p. 8-9)
  - Pager service (p. 8-9)
  - Cellular phone service (p. 8-9)
  - Residential phone service (p. 8-9)

- I am a **registered communications services tax dealer** and believe I am due a refund because of:
  - A correction to a previously filed return (p. 8-9)
  - A collection or accrual of tax on exempt items or items that were resold (p. 8-9)
  - A duplicate payment (p. 8-9)
  - A credit memo issued by the Department (p. 8-9)
  - An overpayment of an audit assessment (p. 8-9)
  - An overpayment of a tax warrant (p. 8-9)
  - An overpayment of a bill (p. 8-9)

- I am an **individual or business** and believe I am due a refund for taxes previously paid on telecommunications services because:
  - I am a government agency (p. 8-9)
  - I am a religious and educational organization with 501(c)(3) status (p. 8-9)
  - I purchased the services for resale (p. 8-9)

- I am an **individual or business** and believe I am due a refund because:
  - Other (explain):
### Motor Fuel Tax

I paid state and/or local option fuel tax and believe I am due a refund because:

- [ ] Tax was paid on diesel fuel used by a non-commercial vessel (p. 10)
- [ ] Tax was paid on kerosene used for home heating (p. 10)
- [ ] Tax was paid on diesel fuel used in a vessel for commercial fishing purposes (p. 10)
- [ ] Tax was paid on undyed diesel fuel mixed with dyed diesel fuel (p. 10)
- [ ] Tax was paid on diesel fuel used in the production of electricity (p. 10)
- [ ] Tax was paid on fuel purchases by foreign diplomats at retail stations (p. 10)
- [ ] Other (explain):

### Pollutant and Aviation Fuel Taxes

I paid pollutant tax and believe I am due a refund because:

- [ ] Tax was paid on petroleum products that were bunkered into marine vessels engaged in interstate or foreign commerce (p. 10)
- [ ] Tax was paid on pollutants exported from Florida (p. 10)
- [ ] I consumed, blended or mixed a tax-paid solvent to produce a non-pollutant (p. 10)
- [ ] I adjusted my original return to reflect a reduction in tax due (amended return) (p. 10)
- [ ] Other (explain):

I paid aviation fuel tax and believe I am due a refund because:

- [ ] Tax was paid on sales to the federal government (p. 11)
- [ ] Other (explain):

### Corporate Income and Emergency Excise Tax

I paid corporate income and emergency excise tax and believe I am due a refund because:

- [ ] The Department of Revenue deposited my check in error (intended for IRS or another entity) (p. 11)
- [ ] A duplicate payment was issued on my final return (p. 11)

### Insurance Premium Tax

I paid insurance premium tax and believe I am due a refund because:

- [ ] The Department of Revenue deposited my check in error (p. 12)
- [ ] A duplicate payment was issued on my final return (p. 12)

I am an **individual or business** and believe I am due a refund because:

- [ ] Other (p. 12)

**Explain:**

__________________________________________________________________________

__________________________________________________________________________

__________________________________________________________________________

### Part 8

Attach documentation and send this application to:

**REFUND SUBPROCESS**  
**FLORIDA DEPARTMENT OF REVENUE**  
**PO BOX 6490**  
**TALLAHASSEE FL 32314-6490**  
**FAX: 850-410-2526**

For further information regarding the DR-26, the documentation required to process the refund, or to check on an application after it has been submitted, call us at 850-617-8585.
Nonrecurring Intangible Tax

Follow the steps below to document your refund claim:

**STEP 1**
Provide a detailed explanation.

Include as much of this information as possible:
- The reason for the error or overpayment.
- How the refund amount was computed.
- Dates that transactions occurred.
- Names of all parties who participated in the transaction.

**STEP 2**
Provide relevant documents.

- Proof of payment (front and back of cancelled check or electronic payment confirmation number).
- Copy of all recorded documents (mortgages and/or deeds).

**STEP 3**
Locate your reason for requesting a refund from the most commonly occurring reasons listed below.

Each category contains a list of additional items needed to document your claim. Provide as much of this information as possible. We may contact you for additional information.

- Documents were recorded more than once.
  - Providing items listed in Steps 1 and 2 is sufficient to document the refund claim.

- Tax was remitted to the Department of Revenue and the county tax collector.
  - Providing items listed in Steps 1 and 2 is sufficient to document the refund claim.

- Duplicate payments were issued for the same transaction.
  - Providing items listed in Steps 1 and 2 is sufficient to document the refund claim.

- Overpayment was made due to bookkeeping errors.
  - Items listed in Steps 1 and 2.
  - Copy of the Documentary Stamp Tax Return for Nonregistered Taxpayers’ Unrecorded Documents (Form DR-228).
  - Copy of the back-up journal(s). The journal should document transactions that equal the amount paid.

- Tax was paid on an exempt transaction (housing authority bond loan).
  - Items listed in Steps 1 and 2.
  - Copy of the tax-exempt rider form.

- Tax was paid on an exempt transaction (loan issued by a government credit union).
  - Providing items listed in Steps 1 and 2 is sufficient to document the refund claim.

Documentary Stamp Tax

Follow the steps below to document your refund claim:

**STEP 1**
Provide a detailed explanation.

Include as much of this information as possible:
- Reason for the error or overpayment.
- How the refund amount was computed.
- Dates that transactions occurred.
- Names of all parties who participated in the transaction.

**STEP 2**
Provide relevant documents.

- Proof of payment (front and back of cancelled check or electronic payment confirmation number).
- Copy of all recorded documents (mortgages and/or deeds).

**STEP 3**
Locate your reason for requesting a refund from the most commonly occurring reasons listed below.

Each category contains a list of additional items needed to document your claim. Provide as much of this information as possible. We may contact you for additional information.

- Documents were recorded more than once.
  - Providing items listed in Steps 1 and 2 is sufficient to document the refund claim.

- Tax was remitted to the Department of Revenue and the county tax collector.
  - Providing items listed in Steps 1 and 2 is sufficient to document the refund claim.

- Duplicate payments were issued for the same document.
  - Providing items listed in Steps 1 and 2 is sufficient to document the refund claim.

- Tax was paid on an exempt document (housing authority bond loan).
  - Items listed in Steps 1 and 2.
  - Copy of the tax-exempt rider form.
Documentary Stamp Tax (continued)

- Tax was paid on an exempt document (transfer of the marital home between spouses pursuant to dissolution of marriage after July 1, 1997).
  - Items listed in Steps 1 and 2.
  - Copy of the final divorce decree.
  - Documentation showing that the property transferred was the marital home.
  - Copies of any court documents pertaining to the transaction.

- Property was transferred due to threat of condemnation.
  - Items listed in Steps 1 and 2.
  - Copy of the letter showing “threat of condemnation.”
  - Copies of any court documents pertaining to the issue.

Communications Services Tax

Dealers who are correcting previously filed returns or claiming adjustments or bad debts on previously filed returns may use the Florida Communications Services Tax Return (Form DR-700016) or Form DR-26.

Persons who paid communications services taxes to their provider must apply for a refund from their provider, using the procedures outlined in section 202.23, Florida Statutes.

Adjustments: Dealers of communications services should report adjustments to previous filing periods on Form DR-700016 (Schedule III or IV, as appropriate). See the form's instructions for more details. When a taxpayer elects to pay the tax on total billings for a taxable period, rather than actual cash receipts, any adjustments to customers' bills and net uncollectibles may be made on a subsequent return. Adjustments or credits on transactions, including those that occurred prior to October 1, 2001, may be claimed by filing Form DR-26 or by completing Schedule III or IV as appropriate.

A request for a refund may be submitted by communications services dealers and other persons who have paid communications services taxes directly to the Department, for any of the following reasons:

- The dealer has ceased business.
- The dealer charged and collected the tax on a transaction or charge that was not subject to the communications services taxes imposed by Chapter 202 or Chapter 203, F.S., or applied a tax rate in excess of the lawful rate.
- The purchaser or the transaction was exempt or immune from such taxes.
- The purchaser was assigned to the incorrect local taxing jurisdiction for purposes of the taxes authorized in s. 202.19, F.S.
- The purchaser paid the tax in error.
- The dealer has chosen to apply for a refund of tax previously paid to claim adjustments or bad debts, in lieu of completing Schedule III or IV.

Requests for refunds of local municipal public service taxes remitted on telecommunications services to a local taxing jurisdiction prior to October 1, 2001, may be submitted to the appropriate local taxing jurisdiction.

Eligible bad debts: A dealer, who reported and paid communications services tax on an account later determined to be a bad debt, may take a credit or obtain a refund for any tax paid by the dealer on the unpaid balance due on worthless accounts. The credit must be taken within 12 months after the last day of the calendar year for which the bad debt was charged off on the dealer's federal income tax return. The Department may require additional documentation to support bad debt adjustments. Refunds for bad debts may be claimed on Form DR-26 or Form DR-700016 (Schedule III or IV, as appropriate).

Note on bad debts: If the amount of an account found to be worthless and charged off is comprised in part of nontaxable receipts, such as interest, insurance, and other charges exempt from tax, and in part of taxable receipts upon which tax has been paid, a bad debt deduction may be claimed only with respect to the unpaid balance upon which tax has been paid. In determining that amount, all payments and credits to the account shall be applied in proportion against the various elements comprising the amount the purchaser contracted to pay. No deduction is allowable for expenses incurred by the dealer in attempting to enforce collection of any account receivable, or for that portion of a debt recovered that is retained by or paid to a third party as compensation for services rendered in collecting the account. If the tax rate in effect at the time of the sale is different from the rate in effect at the time that the bad debt is charged off, the amount of the credit or refund shall be adjusted to reflect the rate that was in effect when the sale was made. If the dealer maintains a reserve for bad debts, only actual charges against the reserve account representing uncollectible debts or accounts may be deducted for bad debt purposes. Contributions to the reserve account are not deductible as a bad debt. If a dealer recovers in whole, or in part, amounts previously claimed as bad debt credits or refunds, the amount so collected shall be included in the tax return filed after such collection occurred.
Follow the steps below to document your refund claim:

**STEP 1**
**Provide a detailed explanation.**

Include as much of this information as possible:

- Type of business transacted.
- Names of all parties to the transaction(s).
- Specific identification of the local taxing jurisdictions to which municipal public service taxes were paid or local communications services taxes were reported or the local taxing jurisdiction upon which the local communications services tax rate was based, the appropriate local tax rate(s) identified with the jurisdiction(s), and the reason taxes should be refunded.
- Description of the services purchased or sold.
- Dates that the transactions occurred.
- Reason for the error or overpayment.
- How the refund amount was computed.

**STEP 2**
**Provide relevant documents.**

- Copy of the purchaser's completed request for refund or credit.
- Copy of original return(s).
- Copy of corrected return(s).
- Copy of invoice(s), contract(s), purchase order(s), and/or bill(s) of sale.
- A dealer claiming a refund for a bad debt or an adjustment must be able to substantiate the validity of the claim by providing:
  a. Name of the purchaser.
  b. Original date of sale(s) giving rise to the bad debt.
  c. Original taxable amount of the transaction.
  d. Amount of tax remitted to the Department on the original transaction.
  e. Amount of interest, finance, or service charges incorporated into the debt.
  f. All payments or credits applied to the purchaser’s account.
  g. Portion of the debt or account representing a charge that was not subject to tax in the original transaction.
  h. Date the bad debt was charged off for federal income tax purposes.
  i. Taxable amount charged off for federal income tax purposes, including evidence that the uncollectible portion on which tax was paid has been charged off for federal income tax purposes.
  j. Amount of tax to be refunded on the bad debt.

**STEP 3**
**Provide accounting records.**

Include all applicable accounting records, such as journals that itemize sales, purchases, and/or rental receipts. These records must be provided to allow verification of gross, exempt, taxable, and tax collected amounts reported on the original return(s) filed; and to allow verification that the refund amount claimed was included in the tax paid with the original return(s). Please note that accounting records for the refund time period are subject to audit.

**STEP 4**
**Provide proof of exempt transactions.**

Include as much of this information as possible:

- Copy of customer exemption certificate(s).
- Copy of customer certificate(s) of resale.
- Copy of customer direct pay permit(s).
- Copy of customer affidavit(s).

**STEP 5**
**Provide proof of refund, adjustment, or credit to customer.**

- If tax was collected from the customer, provide one of the following:
  - Proof of payment (front and back of cancelled check or electronic payment confirmation number).
  - Copy of the customer invoice evidencing application of the credit to the customer's balance.
  - Copy of the credit memo issued to the customer and the customer's letter of acknowledgment on business letterhead.
  - Other proof of adjustment or credit to customer's account.

- If tax was not collected from the customer, provide:
  - Proof of correcting accounting entries.
  - Copy of the customer's payment history showing the amount the customer or lessee was billed and the amount paid.

**Note:** The state cannot approve a refund to a dealer until the dealer has provided proof of refund or credit to the customer(s).

**STEP 6**
**Provide proof that the refund was not taken on a subsequent return.**

- Explanation(s) of any entries on Schedule III or IV of subsequent returns.
- Accounting records for the month the credit memo was issued. These records must show that the credit was not used to reduce the amount of tax collected.
Motor Fuel Tax

Follow the steps below to document your refund claim:

**STEP 1**
Provide a detailed explanation.
Include as much of this information as possible:
- Reason for the error or overpayment.
- How the refund amount was computed.
- Dates that transactions occurred.
- Names of all parties who participated in the transaction.

**STEP 2**
Provide relevant documents.
- Proof of payment (front and back of cancelled check or electronic payment confirmation number).
- Copies of sales and purchase invoices showing taxes paid.

**STEP 3**
Locate your reason for requesting a refund from the most commonly occurring reasons listed below.
- Tax was paid on kerosene used for home heating.
  - Providing items listed in Steps 1 and 2 is sufficient to document the refund claim.
- Tax was paid on diesel fuel used in a vessel for commercial fishing purposes.
  - Items listed in Steps 1 and 2.
  - Spreadsheet showing calculation of sales tax offset or affidavit of exemption for interstate commerce.
- Tax was paid on undyed diesel fuel mixed with dyed diesel fuel.
  - Items listed in Steps 1 and 2.
  - Claim form provided by the Department of Revenue.
  - Verification that tax was reimbursed to end user.
- Tax was paid on diesel fuel used in the production of electricity.
  - Items listed in Steps 1 and 2.
  - Sales tax exemption certificate.
  - Written explanation of how fuel was used.
- Tax was paid on fuel purchases by foreign diplomats at retail stations.
  - United States Department of State Quarterly Foreign Diplomat Report.
  - Invoices or third party credit card statement showing the type and amount of fuel purchased, the date, where the fuel was bought, who purchased the fuel, the price paid, the taxes paid, and proof of credit to foreign diplomats.

Pollutant Tax

Follow the steps below to document your refund claim:

**STEP 1**
Provide a detailed explanation.
Include as much of this information as possible:
- Reason for the error or overpayment.
- How the refund amount was computed.
- Dates that transactions occurred.
- Names of all parties who participated in the transaction.

**STEP 2**
Provide relevant documents.
- Proof of payment (front and back of cancelled check or electronic payment confirmation number).
- Copies of sales and purchase invoices showing taxes paid.

**STEP 3**
Locate your reason for requesting a refund from the most commonly occurring reasons listed below.
- Tax-paid petroleum products were bunkered into marine vessels engaged in interstate or foreign commerce.
  - Items listed in Steps 1 and 2.
  - Copies of exemption certificates certifying the fuel was bunkered into marine vessels engaged in interstate or foreign commerce.
- Tax-paid pollutants were exported from Florida.
  - Items listed in Steps 1 and 2.
  - Verification of active fuel license during the refund period in question (copy of return).
  - Copies of sales invoices showing point of destination.
- Tax-paid solvents were consumed, blended, or mixed to produce a product which is a non-pollutant.
  - Items listed in Steps 1 and 2.
  - Copy of Pollutant Tax Return (Form DR-904).
- Amended return.
  - Items listed in Steps 1 and 2.
  - Documentation supporting amendment.
Aviation Fuel Tax
Follow the steps below to document your refund claim:

**STEP 1**
Provide a detailed explanation.

Include as much of this information as possible:
- Reason for the error or overpayment.
- How the refund amount was computed.
- Dates that transactions occurred.
- Names of all parties who participated in the transaction.

**STEP 2**
Provide relevant documents.

- Proof of payment (front and back of cancelled check or electronic payment confirmation number).
- Copies of sales and purchase invoices showing taxes paid.

**STEP 3**
Locate your reason for requesting a refund from the most commonly occurring reasons listed below.

- Tax was paid on sales to the federal government.
  - Form 1094 (exemption certificate from the federal government). No other documentation will be required if a 1094 is provided. If a 1094 is not available, then the following must be submitted in its place:
    - Copy of the contract between the taxpayer and the federal government.
    - Schedule of sales to the federal government.
    - Copies of sales invoices.

Corporate Income Tax
Follow the steps below to document your refund claim:

**STEP 1**
Provide a detailed explanation.

- Reason for the error or overpayment.
- How the refund amount was computed.
- Date of the corporation’s year-end.

**STEP 2**
Provide relevant documents.

- Proof of payment (front and back of cancelled check or electronic payment confirmation number).
- Copy of the applicable return.

**STEP 3**
Locate your reason for requesting a refund from the most commonly occurring reasons listed below.

Each category may contain a list of additional items needed to document your claim. Provide as much of this information as possible. We may contact you for additional information.

- The Department of Revenue deposited my check in error.
  - Providing items listed in Steps 1 and 2 is sufficient to document the refund claim.

- A duplicate payment was issued on my final return.
  - Providing items listed in Steps 1 and 2 is sufficient to document the refund claim.

Note: If a taxpayer has made an overpayment (including estimated overpayments) and has not filed its initial return (Form F-1120 or F-1120A) for the taxable year, the taxpayer must file a return and request the refund of the overpayment on the return.

- Form F-1120 or F-1120X must be used to claim refunds for reasons other than:
  - Payment issued in error (intended for IRS or another entity).
  - Duplicate payment issued on final return.
**Insurance Premium Tax**

**Follow the steps below to document your refund claim:**

### STEP 1
**Provide a detailed explanation.**

Include as much of this information as possible:
- Reason for the error or overpayment.
- How the refund amount was computed.

### STEP 2
**Provide relevant documents.**

- Proof of payment (front and back of cancelled check or electronic payment confirmation number).
- Copy of the applicable return.

### STEP 3
**Locate your reason for requesting a refund from the most commonly occurring reasons listed below.**

Each category may contain a list of additional items needed to document your claim. Provide as much of this information as possible. We may contact you for additional information.

- **The Department of Revenue deposited my check in error.**
  - Providing items listed in Steps 1 and 2 is sufficient to document the refund claim.

- **A duplicate payment was submitted for estimated tax, filing fees, a bill payment or final return.**
  - Providing items listed in Steps 1 and 2 is sufficient to document the refund claim.

**Note:** If a taxpayer has made an overpayment and has not filed its initial or amended return (Form DR-908) for the taxable year, the taxpayer must file a return and request the refund of the overpayment on the return.

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**Other**

**A miscellaneous category for refunds that do not fit into any of the other categories provided.**

**Follow the steps below to document your refund claim:**

### STEP 1
**Provide a detailed explanation.**

Include as much of this information as possible:
- Type of business transacted.
- Parties to the transaction(s).
- Description of the property purchased or sold.
- Relevant dates.
- The reason for the error or overpayment.
- How the refund amount was computed.

### STEP 2
**Provide relevant documents.**

- Copy of invoice(s). Copy must be legible.
- Copy of contract(s).
- Copy of purchase order(s).

### STEP 3
**Provide proof of payment.**

- Copy of the front and back of the cancelled check or the electronic payment confirmation number.