



Mass Transit System Provider Fuel Tax Return

For Calendar Year: 2025

Handwritten Example 0 1 2 3 4 5 6 7 8 9 Tipped Example 0 1 2 3 4 5 6 7 8 9

IMPORTANT Complete and return coupon to the Department of Revenue.

COMPLETE FORM DR-309633 BEFORE ENTERING INFORMATION ON THE ATTACHED COUPON.

Mail the original of this form along with coupon to the: Florida Department of Revenue 5050 W Tennessee St Tallahassee FL 32399-0165

Detach here

Detach here

Mail To: Florida Department of Revenue 5050 W Tennessee St Tallahassee FL 32399-0165

Mass Transit System Provider Fuel Tax Return Coupon

For Calendar Year: 2025

COMPLETE and MAIL with your RETURN/PAYMENT. Please write your Federal Employer Identification Number (FEIN) on check. Be sure to SIGN YOUR CHECK. Make check payable to: Florida Department of Revenue

FEIN [] [] [] [] [] [] [] [] [] []

ENTER BUSINESS NAME:

Name Address City/St/ZIP

AMOUNT DUE FROM LINE 15 IF CREDIT DUE ENTER 0 US Dollars [] [] [] , [] [] [] , [] [] [] . [] [] Cents

FOR COLLECTION PERIOD ENDING [M] [M] [D] [D] [Y] [Y]

DR-309633

Do Not Write in the Space Below.

FLORIDA
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Revenue

Mail To:
Florida Department of Revenue
5050 W Tennessee St
Tallahassee FL 32399-0165

**Mass Transit System
Provider Fuel Tax Return**

For Calendar Year: 2025



9200020259990093027031130000000100002

Check here if filing a supplemental return

FEIN:

License Number:

Collection Period Ending:

DOR USE ONLY
[] [] / [] [] / [] []
POSTMARK OR HAND-DELIVERY DATE

Return Due By

Late After

Complete Reverse Side of Return First

9. Diesel fuel tax due: (Page 4, Part II, Line 7, Column C) 9. _____

CREDITS

10a. Diesel fuel tax credit: (Page 4, Part II, Line 8, Column B) 10a. _____

10b. Gasoline tax credit: (Page 4, Part I, Line 7, Column A) 10b. _____

11. Combined credits: (Line 10a plus Line 10b) 11. _____

12. Net tax due: (Line 9 minus Line 11) 12. _____

13. Penalty: 13. _____

14. Interest: 14. _____

15. Total due with return: 15. _____

16. Amount to be refunded: 16. _____

Check here if you have electronically transmitted funds

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

Signature of preparer

Title

Date

Contact Person (Please Print)

Telephone Number



Check here if filing a supplemental schedule

Schedule of Receipts — Mass Transit

Schedule Type/Product Type	Company Name	FEIN	Collection Period Ending (mm/dd/yy)
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Schedule Types:	Product Types:		
1A. Gallons Received - Tax Paid 2A. Gallons Received - Tax Unpaid	065 Gasoline 124 Gasohol 167 Low Sulfur Diesel #2/ Undyed/Blended Biodiesel (B20, B10, B5, B2)	226 High Sulfur Diesel Fuel - Dyed 227 Low Sulfur Diesel Fuel - Dyed	B00 Undyed/Unblended Biodiesel (B100) D00 Dyed Biodiesel (B100)

(1) Name of Supplier	(2) Supplier's FEIN/DEPN*	(3) Date Received	(4) Invoice Number	(5) Gallons Received

Subtotal

* Department of Environmental Protection Number (DEPN)



Schedule of Receipts — Mass Transit (continued)

Schedule Type/Product Type	Company Name	FEIN	Collection Period Ending (mm/dd/yy)
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(1) Name of Supplier	(2) Supplier's FEIN/DEPN	(3) Date Received	(4) Invoice Number	(5) Gallons Received
Total				



Instructions for Filing Mass Transit System Provider Fuel Tax Return

For Calendar Year **2025**

DR-309633N
R. 01/24
Rule 12B-5.150, F.A.C.
Effective 01/24
Page 1 of 4

General Instructions

Who Must File?

Licensed mass transit system providers must use this return monthly to report acquisitions, inventory, and use of gasoline, undyed diesel, dyed diesel, and biodiesel fuel. This return is also used to report credits of tax-paid gasoline, undyed diesel, and biodiesel fuel used on the highway, and to pay tax for the use of dyed diesel on the highway as defined under section (s.) 206.87(1)(a) and (b), Florida Statutes (F.S.).

Counties or municipalities that use fuel for both highway use as a mass transit system provider and as a local government user must have separate licenses for each function and file separate returns. Fuel used by a mass transit system provider must be reported on the *Mass Transit System Provider Fuel Tax Return* (DR-309633). Fuel for county and municipal highway use must be reported on the *Local Government User of Diesel Fuel Tax Return* (DR-309634).

Return Due Date: Your tax return is due to the Department on the 1st day of the month following the collection period. Returns filed electronically will be considered late if they are not received by the Department or its agent on or before the 20th day of each month. If you do not file your return electronically, it must be post-marked or hand-delivered to the Department on or before the 20th day of the month following the collection period. If the 20th day is a Saturday, Sunday, state or federal holiday, electronic and paper returns will be accepted as timely if filed on the next business day.

Electronic Filing: File your *Mass Transit System Provider Fuel Tax Return* by using our online application. You may enroll to file electronically at floridarevenue.com/taxes/eEnroll.

File and Pay Electronically: Licensed mass transit system providers are required to file and pay electronically. There are two different penalties that may be assessed under Florida law that pertain to the electronic submission of a return or payment. Each penalty stands on its own and is in addition to any other penalty imposed by Florida law.

Tracking Systems Reporting Requirements Penalty – This penalty is assessed if a licensed mass transit system provider does not use the Department's web application to file their return, or if the information submitted with the return is incorrect or not in the proper format. A licensed mass transit system provider who does not file properly will be notified by the Department in writing. The licensed mass transit system provider will have three months from the date of notification to file electronically or correct any identified errors. After the three-month period ends, a penalty of \$5,000 will be imposed each month the identified error(s) remain(s) uncorrected.

Electronic Submission Penalty – This penalty is imposed if a licensed mass transit system provider remitted more than

\$5,000 in tax during the State of Florida's prior fiscal year (July 1 through June 30) and did not file or pay electronically in the current year. Any taxpayer who operates two or more places of business for which returns are required to be filed with the Department must combine the tax payments for all such locations to determine whether they are obligated under the \$5,000 threshold. A \$10.00 penalty per month may be assessed if a retailer has tax remittance greater than \$5,000 and did not file or pay electronically.

Enroll to file and pay electronically at floridarevenue.com/taxes/eEnroll.

Payment Due Date: You must initiate your electronic payment and receive a confirmation number no later than 5 p.m. ET on the business day prior to the 20th. You must send electronic payments on or before the initiation deadlines. Check the *Calendar of Electronic Payment Deadlines* (Form DR-659). Visit floridarevenue.com/forms in the eServices section for information on filing and paying taxes electronically.

If you do not file your payment electronically, it must be post marked or hand delivered to the Department on or before the 20th day of the month following the collection period. If the 20th day is a Saturday, Sunday, state or federal holiday, payments will be accepted as timely if filed on the next business day.

Late Returns: If your payment or return is late, a delinquency penalty of 10% of any tax due will be added for each month, or portion of a month, the return is late. The maximum penalty is 50% and the minimum is \$10, even if you file a tax return with no tax due. Florida law provides a floating interest rate for late payments of taxes due. Interest rates, including daily rates are published in Tax Information Publications (TIPs) that are updated semiannually on January 1 and July 1 of each year and posted online at floridarevenue.com/taxes/rates.

Tax and Credit Rates: The applicable tax and credit rates are entered by the Department. The state tax rate on fuel and the county fuel tax rates imposed by counties, as provided in ss. 206.41, 206.87, 206.9825, 212.05, and 212.08(4), F.S., are published annually in Taxpayer Information Publications and at floridarevenue.com/taxes/rates.

Supplemental Returns: If you must correct a previously filed fuel tax return or supporting schedule information, please contact Taxpayer Services at 850-488-6800 to obtain specific supplemental return instructions and blank forms.

Note: A supplemental return is any data reported to the Florida Department of Revenue that adjusts or corrects an original return. The values listed within a supplemental return must reflect the difference between the original and any previously filed supplemental return(s) and the corrected return. Corrections to understated gallons or additional transactions not included on the original return must be

reported as positive values. Erroneously reported gallons or overstated transactions included on the original return must be reported as negative values.

Reporting of Biodiesel Product Types

Biodiesel (B100): Except for local governments who produce biodiesel for self-consumption, biodiesel manufacturers must be licensed and file returns as wholesalers. Any person importing untaxed biodiesel must be licensed as an importer. Biodiesel and products labeled or marketed as biodiesel, including products known as "B100," that have not been blended with petroleum diesel, are included in the definition of diesel. These products are taxable at the diesel fuel rate when produced in or imported into this state in the same manner as petroleum diesel. Report unblended biodiesel as **Product Type B00**. Report tax paid fuel on Schedule 1A, and carry the total gallons to Page 4, Part II, Column B, Line 2. Report tax unpaid fuel on Schedule 2A, and carry the total gallons to Page 4, Part II, Column C, Line 2.

Dyed Biodiesel (B100): Biodiesel dyed to the specifications of s. 206.8741, F.S., is exempt from diesel fuel tax. Report dyed biodiesel as **Product Type D00**. Report tax unpaid fuel on Schedule 2A, and carry the total gallons to Page 4, Part II, Column C, Line 2.

Biodiesel Blends (167): A biodiesel blend is defined as undyed biodiesel blended with petroleum diesel (i.e., B05). Report all biodiesel blends as undyed diesel fuel (**Product Type 167**). Report tax paid fuel on Schedule 1A, and carry the total gallons to Page 4, Part II, Column B, Line 2. Report tax unpaid fuel on Schedule 2A, and carry the total gallons to Page 4, Part II, Column C, Line 2.

Dyed Biodiesel Blends (227): A dyed biodiesel blend is defined as dyed biodiesel blended with dyed petroleum diesel (i.e., D05). Dyed biodiesel blends must be dyed to the specifications of s. 206.8741, F.S., to be exempt from diesel fuel tax. Report dyed biodiesel blends as **Product Type 227**. Report tax unpaid fuel on Schedule 2A, and carry the total gallons to Page 4, Part II, Column C, Line 2.

Ethanol Blends: Ethanol blends are taxable products resulting from a blend of gasoline and ethanol to create a fuel grade ethanol. Fuel grade ethanol is defined as ethanol blended with at least 1.97 % gasoline by volume to render the product unsuitable for human consumption.

Note: Motor Fuel tax is due on all gallons of fuel grade ethanol.

Gasohol (124): "Gasohol" means a mixture of gasoline blended with ethanol and includes what is commonly known and sold as ethanol blended fuel, which contains not more than 91% gasoline by volume, and the ethanol content must not be less than 9% by volume. Gasohol is a reportable product liable for the motor fuel tax administered under Part I, Chapter 206, F.S. Report gasohol as **Product Type 124**, and include it on your tax return in Column A with gasoline.

Line-by-Line Instructions

Do not make entries in shaded areas.

When reporting less than 0.50 gallons, round down to the nearest whole gallon, if 0.50 or more, round up to the nearest whole gallon.

Part I – Gasoline

Line 1: Beginning physical inventory – The amounts entered on Line 1 must be the same as the ending physical inventory amounts from Line 5 of your previous month's return.

Line 2: Receipts – Report the total gallons of gasoline and gasohol from the Mass Transit and Local Government User - Schedule of Receipts on Line 2, Column A of your return. Report only the gallons of gasoline and gasohol received during the reporting period.

Line 3: Disbursements – Report the total gallons of gasoline and gasohol from the Mass Transit and Local Government User - Schedule of Disbursements on Line 3, Column A of your return. Report only the gallons of gasoline and gasohol disbursed during the reporting period.

Line 3a. Off-highway use – Report gallons of fuel used for "off-road" purposes. These gallons do not qualify for a refund.

Line 3b. Not applicable to mass transit systems providers.

Line 3c. On-highway use – Report gallons of fuel used in motor vehicles operated by the mass transit system provider.

Line 4: Gain or loss – Enter the number of gallons of gasoline and gasohol gained or lost in storage due to changes in temperature or spillage. Do not report gallons lost as a result of theft.

Line 5: Ending physical inventory – Enter the actual physical inventory as of the final day of the reporting period. The measurement must equal the result of Line 1 plus Line 2 minus Lines 3a and 3c plus or minus Line 4.

Line 6: Gallons entitled to credit – Enter the total of Line 3c minus any gains reported on Line 4.

Line 7: Gasoline credit – Multiply Line 6, Column A by Rate 1 listed above Part I - Gasoline. Enter the result on Line 7, Column A. Carry the total value to Page 3, Line 10b.

Part II – Diesel

Line 1: Beginning physical inventory – The amounts entered on Line 1 must be the same as the ending physical inventory amounts reported on Line 5 of your previous month's return.

Enter gallons of undyed diesel on Line 1, Column B and gallons of dyed diesel on Line 1, Column C.

Line 2: Receipts – Enter the total gallons of diesel fuel reported on your schedule of receipts (Schedule 1A or Schedule 2A). Enter undyed diesel on Line 2, Column B and dyed diesel on Line 2, Column C of your return. Report only

the gallons of undyed and dyed diesel fuel received during the reporting period.

Line 3: Disbursements – Report the total gallons of undyed and dyed diesel disbursed (used) during the month. Enter undyed diesel on Line 3, Column B and dyed diesel on Line 3, Column C of your return. Report only the gallons of undyed and dyed diesel fuel disbursed during the reporting period.

Line 3a. Off-highway use – Report gallons of fuel used for “off-road” purposes. These gallons do not qualify for refund.

Line 3b. Not applicable to mass transit systems providers.

Line 3c. On-highway use – Report gallons of fuel used in motor vehicles operated by the mass transit system provider.

- Report gallons of tax-paid undyed diesel fuel in Column B. These gallons qualify for a refund.
- Report gallons of untaxed dyed diesel fuel in Column C. These gallons are subject to tax.

Line 4: Gain or loss – Enter the number of gallons of diesel gained or lost in storage due to changes in temperature or spillage. Do not report gallons lost as a result of theft. Enter gallons of undyed diesel fuel on Line 4, Column B or gallons of dyed diesel fuel on Line 4, Column C.

Line 5: Ending physical inventory – Enter the actual physical inventory as of the final day of the reporting period.

Line 6: Taxable gallons – Carry the total gallons of dyed diesel fuel from Part II, Line 3c, Column C to Line 6, Column C.

Line 7: Tax due – Multiply Line 6, Column C by the tax rate on Line 7. Enter the result on Line 7, Column C. Carry the total to Page 3, Line 9.

Line 8: Diesel fuel credit – Subtract any gain reported on Line 4, Column B from Line 3c, Column B. Multiply the result by the credit rate on Line 8 and enter the result. Carry the diesel fuel credit value to Page 3, Line 10a.

Line 9: Total diesel fuel tax due – Carry the total from Page 4, Part II, Line 7, Column C to Line 9.

Line 10a: Diesel fuel tax credit – Carry the total from Page 4, Part II, Line 8, Column B to Line 10a.

Line 10b: Gasoline fuel tax credit – Carry the total from Page 4, Part I, Line 7, Column A to Line 10b.

Line 11: Combined credits – Add Lines 10a plus 10b.

Line 12: Net tax due – Subtract Line 11 from Line 9. If Line 11 is greater than Line 9, enter the difference in brackets on Line 12 and carry the amount to Line 16.

If your return and payment are submitted on time you may skip to Line 15.

Line 13: Penalty – If your return or payment is late, compute penalty as indicated in the General Instructions under Late Returns and enter the result.

Line 14: Interest – If your tax payment is late, compute interest as indicated in the General Instructions under Late Returns and enter the result.

Line 15: Total due with return – If Line 9 is greater than Line 11; enter the result of Line 9 minus Line 11 plus Lines 13 and 14 on Line 15. This is the amount of tax, penalty, and interest you owe with your return.

Line 16: Amount to be refunded – If Line 11 is greater than Line 9, enter the result of Line 11 minus Line 9.

Schedule Instructions

You must provide completed schedules of receipts for all gasoline, gasohol, and diesel transactions. You must file a separate schedule for each type of fuel received. If you need additional copies of schedules you may make as many copies as you need to provide the required information. You must submit required schedule information in the same format as the schedules provided.

Schedule of Receipts (Pages 5 and 6)

The following schedule types provide detail in support of the amounts shown as receipts on your return. Use this schedule to report receipts of gasoline, gasohol, and diesel on a transaction-by-transaction basis. You must fill out Columns 1 through 5 for each receipt before your return is considered complete.

If you submit a fuel management report for the detail required on the Schedule of Receipts, it must include a summary total entry for each supplier you acquire product from. The fuel management report must be in the same format and provide the same information as the schedules provided.

Schedule Type/Product Type

Complete a separate schedule type for each product type you report. Enter one of the following receipt schedule types with the appropriate product type.

- 1A.** Gallons Received – Florida Tax Paid (Gasoline or undyed diesel including undyed biodiesel)
- 2A.** Gallons Received – Tax Unpaid (Dyed Diesel and any untaxed biodiesel)

Name of Mass Transit System, County, Municipality, or School District, FEIN, and Collection Period Ending

Enter the appropriate information on each schedule page for the reporting mass transit system provider shown on the front of the tax return.

Column Instructions

Column (1): Name of Supplier – Enter the name of the supplier that sold you the product.

Column (2): Supplier’s FEIN/DEPN – Enter the FEIN/DEPN of the supplier that sold you the product. Visit floridarevenue.com/taxes/fuel for the tank facility database to obtain the DEPN (Department of Environmental Protection Number) for your supplier.

Column (3): Date Received – Enter the date the product was delivered to you.

Column (4): Invoice Number – Enter the invoice or other document number issued by the supplier.

Column (5): Gallons Received – Enter the net amount of whole gallons received.

You Must Sign and Date Your Return.

Table of Schedule Types	
Schedule of Receipts - Use one of the following schedule types for each product type reported.	
1A	Gallons Received - Florida Tax Paid
2A	Gallons Received - Tax Unpaid

The table below lists the reportable product types and the appropriate columns on the tax return.

Table of Product Types
Section A 065 Gasoline 124 Gasohol
Section B 167 Low Sulfur Diesel #2/Undyed/Blended Biodiesel (B20, B10, B5, B2) B00 - Undyed/Unblended Biodiesel (B100)
Section C 226 High Sulfur Diesel Fuel-Dyed 227 Low Sulfur Diesel Fuel-Dyed D00 Dyed Biodiesel (B100)

Tax forms and publications are available at floridarevenue.com/forms.

To speak with a Department of Revenue representative, call Taxpayer Services at 850-488-6800, Monday through Friday, excluding holidays.

For more information on Fuel Tax, visit floridarevenue.com/taxes/fuel. Information is available on Temporary Fuel Tax Licenses during a Disaster or Declared State of Emergency, Tax Incentives, Refunds, Rate Charts, and the Florida Department of Environmental Protection Tank Facility Database.

References

The following documents were mentioned in this form and are incorporated by reference in the rules indicated below. The forms are available online at floridarevenue.com/forms.

Form DR-309633	Mass Transit System Provider Fuel Tax Return	Rule 12B-5.150, F.A.C.
Form DR-309634	Local Government User of Diesel Fuel Tax Return	Rule 12B-5.150, F.A.C.