



Petroleum Carrier Information Return

For Calendar Year: 2025

Handwritten Example and Typed Example boxes with numbers 0-9 and 'Use black ink.' instruction.

IMPORTANT Complete and return coupon to the Department of Revenue.

COMPLETE FORM DR-309637 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

Petroleum Carrier Information Return Coupon

For Calendar Year: 2025

COMPLETE and MAIL with your RETURN

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

ENTER BUSINESS NAME:

Name Address City/St/ZIP

FOR PERIOD ENDING

[M] [M] [D] [D] [Y] [Y]

DR-309637

Do Not Write in the Space Below.

9200 0 20259999 0097027037 1 3000000001 0000 2

FLORIDA
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Revenue

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

**Petroleum Carrier
Information Return**

For Calendar Year: 2025



Check here if filing a supplemental return

FEIN:

License Number:

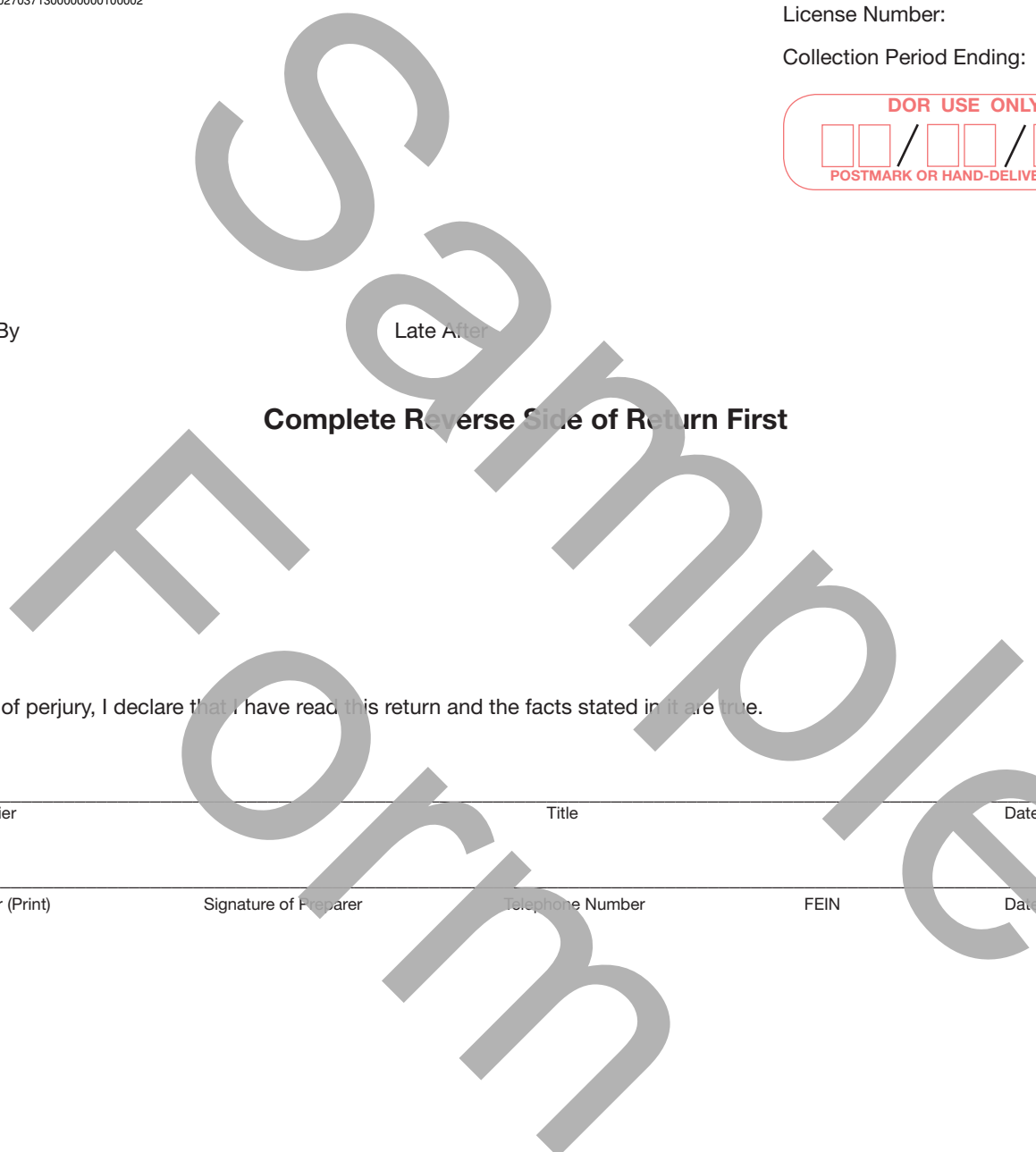
Collection Period Ending:

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

Return Due By

Late After

Complete Reverse Side of Return First



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

Signature of Carrier

Title

Date

Name of Preparer (Print)

Signature of Preparer

Telephone Number

FEIN

Date



Company Name	FEIN	Collection Period Ending (mm/dd/yy)
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GALLONS

	DIESEL			
A. Gasoline	B. Undyed	C. Dyed	D. Aviation	
1. Total gallons of petroleum product loaded at a Florida terminal or bulk plant and delivered to another state (Attach Schedule 14A):				
2. Total gallons of petroleum product loaded at an out-of-state terminal or bulk plant facility and delivered in Florida (Attach Schedule 14B):				
3. Total gallons of petroleum product loaded at a Florida terminal or bulk plant and delivered in Florida (Attach Schedule 14C):				
4. Total gallons of petroleum product transported (Total of Lines 1 through 3):				

Sample



Check here if filing a supplemental schedule

Schedule/Product Type	Company Name	FEIN	Terminal Code/Origin	Collection Period Ending (mm/ dd/yy)
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Product Type:

065 Gasoline	167 Low Sulfur Diesel #2/	227 Low Sulfur Diesel Fuel - Dyed
072 Dyed Kerosene	Undyed/Blended Biodiesel	B00 Undyed/Unblended Biodiesel
124 Gasohol	(B20, B10, B5, B2)	(B100)
125 Aviation Gasoline	224 Compressed Natural	D00 Dyed Biodiesel (B100)
130 Jet Fuel	Gas/Propane	E00 Denatured Ethanol (gasoline
142 Undyed Kerosene	226 High Sulfur Diesel Fuel -	content equals 1.97% to 2.49%)
	Dyed	

Schedule Type - only one product type per schedule type:

14A. Gallons Loaded at a Florida Terminal or Bulk Plant and Delivered to Another State
 14B. Gallons Loaded at an Out-of-State Terminal or Bulk Plant and Delivered in Florida
 14C. Gallons Loaded at a Florida Terminal or Bulk Plant and Delivered in Florida.

Person hiring the carrier:		Seller				Delivered to:				(12) Gross Gal- lons	(13) Net Gallons	
(1) Company Name	(2) FEIN	(3) Company Name	(4) FEIN	(5) Mode	(6) Origin	(7) Name	(8) Address	(9) FEIN	(10) Date Delivered	(11) Document Number		
												Subtotal

Petroleum Carrier Information Return (continued)
 Schedule 14 - Schedule of deliveries



Schedule/Product Type	Company Name	FEIN	Terminal Code/Origin	Collection Period Ending (mm/dd/yy)
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Person hiring the carrier:			Delivered to:				(11)	(12)	(13)			
(1) Company Name	(2) FEIN	(3) Company Name	(4) FEIN	(5) Mode	(6) Origin	(7) Name	(8) Address	(9) FEIN	(10) Date Delivered	(11) Document Number	(12) Gross Gallons	(13) Net Gallons
											Total	



Instructions for Filing Petroleum Carrier Information Return

DR-309637N
R. 01/24
Rule 12B-5.150, F.A.C.
Effective 01/24
Page 1 of 4

For Calendar Year **2025**

General Information

Who Must File? All common, contract, and private carriers who transport petroleum products by truck, rail, pipeline, barge, ship, or other conveyance are required to complete and file this return each month.

This provides the state with a complete record of all petroleum and biofuel products moved by truck, rail, pipeline, barge, ship, or other conveyance. Do not use this return to report tax due. It provides the state with an independent source of information used to verify reported transactions.

Each transport of petroleum product having an origination or destination point in Florida is on Schedule 14. The information listed on this schedule will be used by the Department to verify the receipts and disbursements of fuel products reported on the following returns:

- *Terminal Supplier Fuel Tax Return* (DR-309631)
- *Wholesaler/Importer Fuel Tax Return* (DR-309632)
- *Mass Transit System Provider Fuel Tax Return* (DR-309633)
- *Local Government User of Diesel Fuel Tax Return* (DR-309634)
- *Blender Fuel Tax Return* (DR-309635)
- *Terminal Operator Information Return* (DR-309636)
- *Exporter Fuel Tax Return* (DR-309638)

The data collected on Schedule 14 is summarized and used to complete the return.

Electronic Filing: Licensed carriers are required to file electronically using the Department's web-based filing application. Carriers will choose to either manually key or import their tax return data into the application. Taxpayers who import their data will use a comma-delimited (CSV) or fixed-length text (flat) file format as provided in the "Import File Specifications for Flat File and Comma Delimited (CSV)" document at floridarevenue.com/taxes/importinfo. Enroll to file electronically at floridarevenue.com/taxes/eEnroll.

File and Pay Electronically: Petroleum Carriers are required to file electronically. 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 petroleum carrier 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 petroleum carrier who does not file properly will be notified by the Department in writing. The petroleum carrier 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. Enroll to file electronically at floridarevenue.com/taxes/eEnroll.

Return Due Date: Your return and schedules are due to the Department on the 1st day of the month following the collection period. Your electronic return will be considered late if it is not received by the Department or its agent on or before the 20th day of each month. If the 20th day is a Saturday, Sunday, or state or federal holiday, returns will be accepted as timely if you initiate your filing on the next business day. You must file your return using the Department's motor fuel tax web application.

Penalty: If you do not file a complete return, including all schedules, a \$200 penalty will be assessed.

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 Kerosene, Biodiesel, and Ethanol Product Types

Undyed Kerosene – Undyed kerosene is taxable at the aviation fuel tax rate at the time it is removed from the terminal rack. Report all grades of undyed kerosene (except jet fuel) as **Product Type 142**. Include totals from the receipts and disbursements schedules on your tax return in Column D with jet fuel and aviation gasoline.

Dyed Kerosene – Kerosene dyed to the specifications of section (s.) 206.8741, Florida Statutes (F.S.), is exempt from aviation fuel tax. Report dyed kerosene as **Product Type 072**. Include totals from the receipts and disbursements schedules for **Product Type 072** on the tax return in Column C with dyed diesel products and dyed biodiesel.

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. Licensed terminal suppliers meet the licensing requirements to manufacture or import biodiesel and report their biodiesel imports or production on the terminal

supplier return. Biodiesel is defined as diesel and products labeled or marketed as biodiesel, including products known as “B100,” that have not been blended with petroleum diesel. These products are taxable at the diesel fuel rate when produced in or imported into Florida in the same manner as petroleum diesel. Report unblended biodiesel as **Product Type B00**, and include it on your tax return in Column B with undyed petroleum diesel.

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**. Include totals from the receipts and disbursements schedules on your tax return in Column C, with the totals of dyed petroleum diesel products and dyed kerosene.

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**), and include them on your tax return in Column B with pure undyed petroleum diesel and pure undyed biodiesel.

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**. Include totals from the receipts and disbursements schedules on your tax return in Column C, with the totals of dyed petroleum and dyed kerosene products.

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:** Report denatured ethanol as **Product Type E00** on the tax return in Column A with gasoline and gasohol.

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. Report gasohol as **Product Type 124**, and include it on your tax return in Column A with gasoline.

Schedule 14 Instructions

Schedule 14 provides detail of each delivery of fuel product transported on behalf of other companies or where the carrier is the owner of the fuel transported. Before entering the information requested in Columns 1 through 13, you should organize your records as follows:

1. Schedule 14A – Gallons Loaded at a Florida Terminal or Bulk Plant and Delivered to Another State

2. Schedule 14B – Gallons Loaded at an Out-of-State Facility or Bulk Plant and Delivered in Florida
3. Schedule 14C – Gallons Loaded at a Florida Terminal or Bulk Plant and Delivered in Florida

You must file a separate schedule for each product and terminal code/origin where fuel is loaded. Enter the schedule type, product type, and the terminal code/origin in the header portion of each schedule. There are three options for point of origin:

Option 1. When the origin is a terminal (either inside or outside Florida), use the Internal Revenue Service (IRS) terminal code to identify the point of origin.

Option 2. When the origin is a non-terminal (bulk storage) location within Florida, use the Florida Department of Environmental Protection (DEP) facility number to identify the point of origin. If the origin is a location in Florida, but is neither a terminal nor a facility required to be registered with the DEP (such as a railroad car, barge, or other portable storage tank), use the standard state abbreviation, “FL.”

Visit floridarevenue.com/taxes/fuel for the Florida Department of Environmental Protection Tank Facility Database.

Option 3. When the origin is a non-terminal (bulk storage) location outside Florida, use the standard state abbreviation to identify the point of origin if the point of origin is within the U.S. or a U.S. protectorate; all other non-U.S. points use “ZZ.”

Column Instructions

Columns (1) and (2): Person Hiring the Carrier (Consignor) – Enter the name and FEIN of the company that hired the carrier.

Columns (3) and (4): Seller (If known) – Enter the name and FEIN of the company from whom you received the fuel at the terminal or other point of origin.

Column (5): Mode of Transport – Enter one of the following:

- B = Barge
 - PL = Pipeline
 - J = Truck
 - R = Rail
 - S = Ship (Great Lakes or ocean marine vessel)
- (If reporting by summary or roll-up totals, see instructions below.)

Column (6): Do not enter a value (origin) in Column 6. Instead, enter the Terminal Code/Origin in the header of the schedule.

Column (7), (8), (9): Delivered to (Consignee) – Enter the name, address, and FEIN of the final delivery point. There are three options for reporting the delivery address in Column 8.

Option 1. When the destination is a terminal (either inside or outside Florida), use the IRS Terminal Code to identify the point of destination.

Option 2. When the destination is a non-terminal (bulk storage) location within Florida, use the DEP facility number to identify the point of destination. If the destination is a location in Florida, but is neither a terminal nor a facility required to be registered with the DEP (such as a portable storage tank), use the standard state abbreviation, "FL."

Option 3. When the destination is a non-terminal (bulk storage) location outside of Florida, use the standard state abbreviation to identify the point of destination if the point of destination is within the U.S. or a U.S. protectorate; all other non-U.S. points use "ZZ."

Column (10): Date Delivered – Enter the delivery date of the fuel product (MMDDYY).

Column (11): Document Number –

- Enter the identifying number from the manifest issued at the terminal if the product was removed over the rack.
- If a manifest was not issued by the terminal, use the identifying number from the manifest issued by the seller.
- Enter the pipeline ticket number if the product was moved by pipeline.
- Enter the voyage number if the product was moved by ship or barge.
- Enter the invoice number if the product was not shipped from one location to another but placed directly into a supply tank of a motor vehicle or mobile tank.

Note: If reporting by summary or roll-up totals you must enter the word "SUM" in this column. See Instructions below.

Column (12): Not required in Florida for reporting purposes.

Column (13): Net Gallons – Enter the net whole gallons delivered.

You are required to report each delivery transaction when completing schedules for reporting petroleum products transported for others.

Follow the guidelines below when completing Schedules 14B and 14C for reporting petroleum products transported on your own behalf.

- **Sales to farmers** – A carrier who makes deliveries of undyed diesel or biodiesel to farmers who have multiple tank locations in the same county, all of which are required to be registered with the DEP, may select one of the farmer's DEP facility numbers in each county and report all deliveries in that county under that one DEP facility number. If you choose to summarize multiple transactions under one DEP number, you must write to the Department of Revenue, Compliance Campaigns, P.O. Box 6417, Tallahassee FL 32314-6417, telling us that you will report in this manner. Include a list of the farmer's DEP facility numbers from the county that will be rolled-up under one DEP facility number.

- **Non-Registered Facilities** – You may report single monthly totals by customer and product type if you deliver fuel to a storage or supply tank that is not required to be registered with the Florida Department of Environmental Protection. Enter J in Column 5, the last day of the month in Column 10, sum in Column 11, and the total net gallons in Column 13. Enter 999999991 for all other fields.

Note: You must keep the detail of all roll-up summaries for 5 years and make it available to the Department on request.

When you have completed all supporting schedules of delivery transactions, the individual schedule types must be summarized by product and the total entered on Page 4 of the return. Gasoline, gasohol, and denatured ethanol are summarized as gasoline (Column A); undyed diesel and undyed biodiesel, as undyed diesel (Column B); dyed diesel, dyed biodiesel, dyed kerosene as dyed diesel (Column C); and aviation gasoline, jet fuel, and undyed kerosene as aviation fuel (Column D).

Table of Product Types

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

Column A	Column B
065 – gasoline	167 – undyed diesel
124 – gasohol	B00 – undyed biodiesel (B100)
E00 – denatured ethanol	224 – compressed natural gas/propane
Column C	Column D
226 – high sulfur dyed diesel	125 – aviation gasoline
227 – low sulfur dyed diesel	130 – jet fuel
D00 – dyed biodiesel (B100)	142 – undyed kerosene
072 – dyed kerosene	

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 in the Fuel and Pollutant Taxes section.

DR-309631	Terminal Supplier Fuel Tax Return	Rule 12B-5.150, F.A.C.
DR-309632	Wholesaler/Importer Fuel Tax Return	Rule 12B-5.150, F.A.C.
DR-309633	Mass Transit System Provider Fuel Tax Return	Rule 12B-5.150, F.A.C.
DR-309634	Local Government User of Diesel Fuel Tax Return	Rule 12B-5.150, F.A.C.
DR-309635	Blender Fuel Tax Return	Rule 12B-5.150, F.A.C.
DR-309636	Terminal Operator Information Return	Rule 12B-5.150, F.A.C.
DR-309638	Exporter Fuel Tax Return	Rule 12B-5.150, F.A.C.