



Exporter Fuel Tax Return

For Calendar Year: 2025

Handwritten Example

Typed Example

0 1 2 3 4 5 6 7 8 9 0 1 2 3 4 5 6 7 8 9

Use black ink.

IMPORTANT
Complete and return
coupon to the Department
of Revenue.

COMPLETE FORM DR-309638
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

Exporter Fuel Tax Return Coupon

For Calendar Year: 2025

COMPLETE and MAIL with your RETURN

FEIN

FEIN input boxes

ENTER BUSINESS NAME:

Name
Address
City/St/ZIP

FOR COLLECTION
PERIOD ENDING

MMDDYY input boxes

DR-309638

Do Not Write in the Space Below.

9200 0 20259999 0098027038 9 3000000001 0000 2

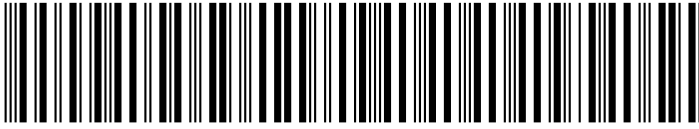
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FLORIDA
REVENUE

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

**Exporter
Fuel Tax 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 Exporter

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. Gallons exported - Florida tax paid. (Schedule 1A):				
2. Gallons exported - other state tax paid to Florida supplier (Schedule 1B):				
3. Gallons exported - tax unpaid. (Schedule 1C):				

Sample



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

Product Type:

1A. Gallons Received/Exported - Florida Tax Paid	065 Gasoline	167 Low Sulfur Diesel #2/Undyed/Blended Biodiesel (B100)	B00 Undyed/Unblended Biodiesel (B100)
1B. Gallons Received/Exported - Other State Tax Paid	072 Dyed Kerosene	216 High Sulfur Diesel Fuel - Dyed	D00 Dyed Biodiesel (B100)
1C. Gallons Received/Exported - Florida Tax Unpaid (Dyed Diesel)	124 Gasohol	227 Low Sulfur Diesel Fuel - Dyed	E00 Denatured Ethanol (gasoline content equals 1.97% to 2.49%)
	125 Aviation Gasoline		
	130 Jet Fuel		
	142 Undyed Kerosene		

(1) Carrier's Name	(2) Carrier's FEIN	(3) Mode	(4) Point of		(5) Acquired From		(7) Date Received	(8) Document Number	(9) Net Gallons	(10) Gross Gallons	(11) Billed Gallons
			Origin	Destination	Seller's Name	Seller's FEIN					
Subtotal											



Instructions for Filing Exporter Fuel Tax Return For Calendar Year 2025

DR-309638N
R. 01/24
Rule 12B-5.150, F.A.C.
Effective 01/24
Page 1 of 3

General Information

Alternative Fuel – Alternative fuel dealers are no longer required to report and collect tax on alternative fuel placed into an out-of-state registered vehicle for on-road use. Instead, retailers of natural gas are required to register with the Department. A “natural gas fuel retailer” is anyone who sells, produces, or refines liquefied petroleum gas products, compressed natural gas products, or a combination of the two for use in a motor vehicle.

Who Must File?

You must file this form if you:

- are a licensed exporter; and
- purchase gasoline, diesel, or aviation fuel from terminal suppliers or wholesalers in Florida; and
- export fuel to another state.

The *Exporter Fuel Tax Return* (DR-309638) provides the state with a complete record of all petroleum and biofuel products purchased by the exporter in Florida and exported from Florida. Do not use this return to report tax due.

Note: You must be licensed as a wholesaler and file a *Wholesaler/Importer Fuel Tax Return* (DR-309632) if you deliver fuel by common or private carrier to a destination in Florida that was originally intended for export. Do not report these gallons on your *Exporter Fuel Tax Return*.

Electronic Filing: Licensed exporters are required to file electronically using the Department’s web-based filing application. Exporters 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.

A licensed exporter who does not file electronically, uses an invalid file format, or submits erroneous data will be notified by the Department in writing. The exporter will have three months from the date of notification to correct any identified errors. After the three-month period ends, a penalty of \$5,000 will be imposed each month the identified errors remain uncorrected.

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-based application.

Penalty: If you don’t 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 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 your 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 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 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 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 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.

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 Instructions

Schedules 1A, 1B, and 1C

Schedules 1A, 1B, and 1C provide detail supporting the receipts and exports on the return. Each receipt or export of product from a terminal or bulk plant must be listed on a separate line.

Each receipt or export of a product from a terminal or bulk plant to another state must be listed on the appropriate schedule based on whether:

- Florida taxes were collected; or
- the state of export’s tax was collected.

Schedule Type/Product Type

Enter one of the following schedule type numbers together with the appropriate product type being reported.

- 1A.** Gallons Received/Exported – Florida Tax Paid
- 1B.** Gallons Received/Exported – Other State Tax Paid to Supplier
- 1C.** Gallons Received/Exported – Florida Tax Unpaid (Dyed Diesel)

Company Name, FEIN, and Collection Period Ending

Enter the name and FEIN of the exporter shown on the front of your return. In addition, enter the collection period ending date on each schedule.

Note: Florida requires an exporter to report the carrier name and FEIN on Schedules 1A, 1B, and 1C. This information will be compared to the carrier return to verify the exportation of fuel.

Column Instructions

Columns (1) and (2): Carrier – Enter the name and FEIN of the company that transports the product from the terminal or bulk plant to another state on behalf of the exporter.

Column (3): Mode of Transport – Enter the mode of transport using one of the following:

- B = Barge
- BA = Book Adjustment
- J = Truck
- PL = Pipeline
- R = Rail
- S = Ship (Great Lakes or ocean marine vessel)
- ST = Stock Transfer-Exchanges (use ST to report a transfer of ownership of reportable product from one terminal supplier to another terminal supplier or position holder within a terminal or bulk plant)

Column (4): Point of Origin/Destination – Select and enter one of the following to report the point of origin and the point of destination.

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

Option 2. When the origin or destination is a non-terminal (bulk storage) location in Florida, use the Florida Department of Environmental Protection (DEP) facility number to identify the point of origin or destination. If the origin or 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.”

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

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

Columns (5) and (6): Acquired From/Seller’s Name/ FEIN – Enter the name and FEIN of the company from which the product was acquired.

Column (7): Date Received – Enter the date you received the product.

Column (8): 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.

Column (9): Net Gallons – Enter the net whole gallons received and exported to a destination outside of Florida. The total of all net whole gallons entered in this column must agree with the amounts summarized and reported as exports on Page 4 of your return.

Columns (10) and (11): Not required in Florida for reporting purposes.

Upon completion of all supporting Schedules of Exports, summarize the total of each product by schedule type and enter the results on Page 4 of the return. Summarize the results on Page 4 as follows:

- Include gasoline, gasohol, and/or denatured ethanol stored as motor fuel under “gasoline.”
- Include low sulfur diesel #2 and/or biodiesel (B100) under “undyed diesel.”
- Include kerosene, biodiesel, high sulfur, and/or low sulfur diesel dyed in accordance with the U.S. Environmental Protection Agency or IRS requirements under “dyed diesel.”
- Include undyed kerosene, jet fuel, and aviation gasoline as aviation fuel.

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 124 – gasohol E00 – denatured ethanol	167 – undyed diesel B00 – undyed biodiesel (B100)
Column C	Column D
226 – high sulfur dyed diesel 227 – low sulfur dyed diesel D00 – dyed biodiesel (B100) 072 – dyed kerosene	125 – aviation gasoline 130 – jet fuel 142 – undyed 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 at floridarevenue.com/forms.

Form DR-309632	Wholesaler/Importer Fuel Tax Return	Rule 12B-5.150, F.A.C.
Form DR-309638	Exporter Fuel Tax Return	Rule 12B-5.150, F.A.C.