



**Florida Department of Revenue**  
*Office of the Executive Director*

**Jim Zingale**  
Executive Director

5050 West Tennessee Street, Tallahassee, FL 32399

floridarevenue.com

October 6, 2026

Jamie Jackson, Chief Attorney  
Joint Administrative Procedures Committee  
Room 680, Pepper Building  
111 West Madison Street  
Tallahassee, Florida 32399-1400

Re: Florida Department of Revenue Proposed Rule Amendments Ch. 12B-5, F.A.C.

Dear Ms. Jackson:

Please find enclosed information regarding Department of Revenue proposed rule, including the Notice of Proposed Rule, published in the September 30, 2026 (Volume 52, Number 190), edition of the *Florida Administrative Register*, the Rule Summary, the Facts and Circumstances Justifying Proposed Rule, the Federal Comparison Statement, Summary of Rule Development Workshop, and Summary of Public Meeting.

Materials that will be incorporated by reference are also included; these are the same versions posted to the Department's proposed rule pages and presented to the Governor and Cabinet on September 29, 2026.

If you need additional information, please do not hesitate to contact me.

Sincerely,

Jeremy W. Roberts  
Agency Rules Coordinator

Attachments

The attached documents are for the following Florida Department of Revenue Rule:

Chapter 12B-5

- Rule 12B-5.150, F.A.C., Public Use Forms
  - DR-160: Application for Fuel Tax Refund – Mass Transit System Users
  - DR-189: Application for Fuel Tax Refund – Municipalities, Counties and School Districts
  - DR-190: Application for Fuel Tax Refund – Non-Public School
  - DR-309631N: Instructions for Filing Terminal Supplier Fuel Tax Return
  - DR-309632N: Instructions for Filing Wholesaler/Importer Fuel Tax Return
  - DR-309635N: Instructions for Filing Blender Fuel Tax Return
  - DR-309639: Application for Refund of Tax Paid on Undyed Diesel Used for Off-Road or Other Exempt Purposes (with instructions)
  - DR-309640: Application for Refund of Tax Paid on Undyed Diesel Consumed by Motor Coaches During Idle Time in Florida
  - DR-309660: Application for Pollutants Tax Refund

**DEPARTMENT OF REVENUE****Miscellaneous Tax**

RULE NO.: RULE TITLE:

12B-5.150 Public Use Forms

PURPOSE AND EFFECT: The purpose of the proposed amendments to Rule 12B-5.150, F.A.C. (Public Use Forms), is to clarify language regarding electronic submission penalties and editing for clarity on nine forms.

SUMMARY: Clarification of language and editing for clarity on nine forms.

**SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND LEGISLATIVE RATIFICATION:**

The Agency has determined that this rule will not have an adverse impact on small business or likely increase directly or indirectly regulatory costs in excess of \$200,000 in the aggregate within one year after the implementation of the rule. A SERC has not been prepared by the Agency.

The Agency has determined that the proposed rule is not expected to require legislative ratification based on the statement of estimated regulatory costs or if no SERC is required, the information expressly relied upon and described herein: 1) no requirement for the Statement of Economic Regulatory Costs (SERC) was triggered under Section 120.541(1), F.S.; and 2) based on past experiences regarding rules of this nature, the adverse impact or regulatory cost, if any, do not exceed nor would exceed any one of the economic analysis criteria in a SERC, as set forth in Section 120.541(2)(a), F.S.

Any person who wishes to provide information regarding a statement of estimated regulatory costs, or to provide a proposal for a lower cost regulatory alternative must do so in writing within 21 days after publication of this notice.

RULEMAKING AUTHORITY: 206.14(1), 206.485(1), 206.59(1), 213.06(1), 213.755(8) FS.

LAW IMPLEMENTED: 119.071(5), 206.02, 206.021, 206.022, 206.025, 206.026, 206.027, 206.028, 206.05, 206.055, 206.06, 206.095, 206.11, 206.404, 206.41, 206.416, 206.43, 206.44, 206.485, 206.86, 206.874, 206.8745, 206.90, 206.91,

206.92, 206.9931, 206.9942, 206.9943, 212.0501, 213.255, 213.755 FS.

IF REQUESTED WITHIN 21 DAYS OF THE DATE OF THIS NOTICE, A HEARING WILL BE HELD AT THE DATE, TIME AND PLACE SHOWN BELOW (IF NOT REQUESTED, THIS HEARING WILL NOT BE HELD):

DATE AND TIME: Wednesday, October 21, 2026, 10:00 a.m.  
PLACE: 2450 Shumard Oak Boulevard, Building 1, Room 1221, Tallahassee, Florida

Pursuant to the provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this workshop/meeting is asked to advise the agency at least 48 hours before the workshop/meeting by contacting: Tonya Fulford at (850)717-6799. If you are hearing or speech impaired, please contact the agency using the Florida Relay Service, 1(800)955-8771 (TDD) or 1(800)955-8770 (Voice).

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Martha Gregory, Office of Technical Assistance, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)717-6041, email RuleComments@floridarevenue.com

**THE TEXT OF THE PROPOSED RULE IS:**

**12B-5.150 Public Use Forms.**

(1) No change.

| Form Number                | Title                                                                                                                                                                                                                                                                                                                                                                       | Effective Date |
|----------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|
| (2) through (8) No change. |                                                                                                                                                                                                                                                                                                                                                                             |                |
| (9)                        | DR-160<br>Application for Fuel Tax Refund – Mass Transit System Users<br>( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-20128">http://www.flrules.org/Gateway/reference.asp?No=Ref-20128</a> )<br>( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-11388">http://www.flrules.org/Gateway/reference.asp?No=Ref-11388</a> )                     | 01/27<br>01/20 |
| (10) No change.            |                                                                                                                                                                                                                                                                                                                                                                             |                |
| (11)                       | DR-189<br>Application for Fuel Tax Refund – Municipalities, Counties and School Districts<br>( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-20129">http://www.flrules.org/Gateway/reference.asp?No=Ref-20129</a> )<br>( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-11389">http://www.flrules.org/Gateway/reference.asp?No=Ref-11389</a> ) | 01/27<br>01/20 |
| (12)                       | DR-190<br>Application for Fuel Tax Refund – Non-Public Schools<br>( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-20130">http://www.flrules.org/Gateway/reference.asp?No=Ref-20130</a> )<br>( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-11390">http://www.flrules.org/Gateway/reference.asp?No=Ref-11390</a> )                            | 01/27<br>01/20 |

|                              |            |                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                |
|------------------------------|------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|
|                              |            | <del>erence.asp?No=Ref 11390)</del>                                                                                                                                                                                                                                                                                                                                                                                                                |                |
| (13) through (14) No change. |            |                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                |
| 15)                          | DR-309631N | Instructions for Filing Terminal Supplier Fuel Tax Return<br>( <del><a href="http://flrules.org/Gateway/reference.asp?No=Ref-20131">http://flrules.org/Gateway/reference.asp?No=Ref-20131</a></del> )<br>( <del><a href="http://flrules.org/Gateway/reference.asp?No=Ref 18781">http://flrules.org/Gateway/reference.asp?No=Ref 18781</a></del> )                                                                                                  | 01/27<br>01/26 |
| (16) No change.              |            |                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                |
| 17)                          | DR-309632N | Instructions for Filing Wholesaler/Importer Fuel Tax Return<br>( <del><a href="http://flrules.org/Gateway/reference.asp?No=Ref-20132">http://flrules.org/Gateway/reference.asp?No=Ref-20132</a></del> )<br>( <del><a href="http://flrules.org/Gateway/reference.asp?No=Ref 18783">http://flrules.org/Gateway/reference.asp?No=Ref 18783</a></del> )                                                                                                | 01/27<br>01/26 |
| (18) through (22) No change. |            |                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                |
| 23)                          | DR-309635N | Instructions for Filing Blender Fuel Tax Return<br>( <del><a href="http://flrules.org/Gateway/reference.asp?No=Ref-20133">http://flrules.org/Gateway/reference.asp?No=Ref-20133</a></del> )<br>( <del><a href="http://flrules.org/Gateway/reference.asp?No=Ref 18787">http://flrules.org/Gateway/reference.asp?No=Ref 18787</a></del> )                                                                                                            | 01/27<br>01/26 |
| (24) through (29) No change. |            |                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                |
| 30)                          | DR-309639  | Application for Refund of Tax Paid on Undyed Diesel Used for Off-Road or Other Exempt Purposes (with instructions) ( <del>R. 01/13</del> )<br>( <del><a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-20134">http://www.flrules.org/Gateway/reference.asp?No=Ref-20134</a></del> )<br>( <del><a href="http://www.flrules.org/Gateway/reference.asp?No=Ref 02146">http://www.flrules.org/Gateway/reference.asp?No=Ref 02146</a></del> ) | 12/26<br>01/13 |
| 31)                          | DR-309640  | Application for Refund of Tax Paid on Undyed Diesel Consumed by Motor Coaches During Idle Time in Florida ( <del>R. 01/13</del> )<br>( <del><a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-20135">http://www.flrules.org/Gateway/reference.asp?No=Ref-20135</a></del> )<br>( <del><a href="http://www.flrules.org/Gateway/reference.asp?No=Ref 02147">http://www.flrules.org/Gateway/reference.asp?No=Ref 02147</a></del> )          | 12/26<br>01/13 |
| (32) through (34) No change. |            |                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                |
| 35)                          | DR-309660  | Application for Pollutants Tax Refund<br>( <del><a href="http://flrules.org/Gateway/reference.asp?No=Ref-20136">http://flrules.org/Gateway/reference.asp?No=Ref-20136</a></del> )<br>( <del><a href="http://flrules.org/Gateway/reference.asp?No=Ref 11391">http://flrules.org/Gateway/reference.asp?No=Ref 11391</a></del> )                                                                                                                      | 01/27<br>01/20 |

Rulemaking Authority 206.14(1), 206.485(1), 206.59(1), 213.06(1), 213.755(8) F.S. Law Implemented 119.071(5), 206.02, 206.021,

206.022, 206.025, 206.026, 206.027, 206.028, 206.05, 206.055, 206.06, 206.095, 206.11, 206.404, 206.41, 206.416, 206.43, 206.44, 206.485, 206.86, 206.874, 206.8745, 206.90, 206.91, 206.92, 206.9931, 206.9942, 206.9943, 212.0501, 213.255, 213.755 F.S. History—New 11-21-96, Amended 10-27-98, 5-1-06, 4-16-07, 1-1-08, 1-27-09, 4-14-09, 6-1-09, 6-1-09(5), 1-11-10, 7-28-10, 1-12-11, 7-20-11, 1-25-12, 1-17-13, 5-9-13, 1-20-14, 1-19-15, 7-28-15, 1-11-16, 1-10-17, 1-17-18, 9-17-18, 1-8-19, 7-8-19, 12-12-19, 4-16-20, 1-1-21, 5-23-22, 1-1-23, 1-1-24, 1-25-26, Technical Change 2-25-26, Amended

NAME OF PERSON ORIGINATING PROPOSED RULE:  
Martha Gregory

NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE: The Governor and Cabinet

DATE PROPOSED RULE WAS APPROVED BY AGENCY HEAD: September 29, 2026

DATE NOTICE OF RULE DEVELOPMENT WAS PUBLISHED IN FAR: August 4, 2026

[REDACTED]

# Application for Fuel Tax Refund Mass Transit System Users For the Quarter Ending

☐ Check here if amending

**Mail To:**  
Florida Department of Revenue  
Refunds  
P.O. Box 6490  
Tallahassee FL 32314-6490  
**For Help Call: (850) 850-617-8585**

Permit #:

FEIN:

Business Partner #:

Mass transit contract effective dates:

From: to:

## Part I – Gasoline, Gasohol and Undyed Diesel Fuel

1. **Beginning Inventory** (Must agree with closing inventory from prior quarter) .....
2. **Gallons Purchased** ("Schedule of Purchases" attached) .....
3. **Closing Inventory** (Use this figure for beginning inventory on next claim) .....
4. **Total Consumption** (Add Lines 1 and 2. Subtract Line 3) .....
5. **Gallons Not Not Eligible for Refund** (Off-road use) .....
6. **Gallons Claimed for Refund** (Subtract Line 5 from Line 4) .....
7. **Refund** (Lines 6A and 6B X ) .....

| Column A                                                                                                                                                                                                                                                                                                       | Column B                                                                                                                                                                                                                                                                                                       |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Gallons                                                                                                                                                                                                                                                                                                        |                                                                                                                                                                                                                                                                                                                |
| Gasoline/Gasohol                                                                                                                                                                                                                                                                                               | Undyed Diesel                                                                                                                                                                                                                                                                                                  |
| <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>    | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>    |
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See item **9** on reverse page if any of the gallons claimed on Line 6 were purchased during the previous calendar year.

## Part II – Local Option Tax and State Comprehensive Enhanced Transportation System (SCETS) Tax

This section to be used by those mass transit systems located in counties levying the local option tax as provided in section (s). 336.025, Florida Statutes (F.S.), and the SCETS tax imposed according to s. 206.41(1)(f) or 206.87(1)(d), F.S. Current local option and SCETS tax rates are available on the **Florida Department of Revenue's** Department's website at [floridarevenue.com/taxes/rates](http://floridarevenue.com/taxes/rates).

1. Total Gallons Purchased and Used Subject to Refund  
(Must not exceed gallons claimed in Part I, Lines 6A & 6B) .....    ,    ,    .
2. Rate of Tax Levied:  
(A) Gasoline/Gasohol \_\_\_\_\_ Cent(s)  
(B) Undyed Diesel Fuel \_\_\_\_\_ Cent(s) .....    ,    ,    .
3. Amount of Tax Claimed for Refund (Lines 6A X 2A + Lines 6B X 2B) ..... \$    ,    ,    .

**Net Refund Due** (Add Part I, Line 7(A) and 7(B) and Part II, Line 3) \$ \_\_\_\_\_.

No refund will be issued for less than \$5.00.

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

Signature of Applicant

---

Contact Person

---

Print/Type Applicant Name

Contact Telephone Number

Date \_\_\_\_\_

---

Contact Email Address



Important Information Concerning Application For Fuel Tax Refund  
Mass Transit System Users

DR-160  
R. 01/27 01/20  
Page 2 of 3

A Florida Department of Revenue Power of Attorney and Declaration of Representative (Form DR-835) Power of Attorney, Florida Department of Revenue Form DR-835, must be properly executed and included if this application is prepared by your representative.

1. Permit holders are entitled to a refund of:
  - A. The fuel sales tax levied under ss. 206.41(1)(g) and 206.87(1)(e) of Chapter 206, F.S., on Gasoline, Gasohol and Undyed Diesel Fuel.
  - B. The total amount of the local option tax levied in applicable counties according to s. 336.025, F.S., and the SCETS tax imposed according to s. 206.41(1)(f) or s. 206.87(1)(d), F.S.
  - C. The applicable tax rates are entered by the Department and are published annually in Taxpayer Information Publications and on the Department's website at [floridarevenue.com/taxes/rates](http://floridarevenue.com/taxes/rates).
2. Applications are to be used only for the quarter indicated on the face of this application. Only original refund applications are acceptable. Application forms may be requested from the Refund section at (850) 850-617-8585.
3. Refund permits are renewed on an annual basis only if the permit holder files quarterly claims during the year.
4. The claim-Claim must be filed quarterly, no later than the last day of the month immediately following the end of the quarter. The filing date may be extended one additional month when a justified excuse is submitted in writing and the last preceding claim was filed timely.
5. C. Type of motor fuel you purchased using the product types listed at the top of the schedules.
6. D. Sales invoice number.
7. E. Date that you took possession of the motor fuel from the supplier (must be within this calendar quarter).
8. F. County in which you took possession of the motor fuel from the supplier.
9. G. Total price you paid for the motor fuel purchased.
10. H. Number of gallons of motor fuel you purchased.
11. 7. In the event of overpayment of any refund, the Department of Revenue will refuse to make further refunds and advise the payee of the amount to be reimbursed.
12. 8. Provide Mass Transit effective dates (failure to provide information may deem your application incomplete).
13. 9. Gallons that you purchased during the previous year and consumed during the current quarter will not be eligible for the full refundable rate for the current year. Instead, these gallons should be multiplied by the previous last year's rate. This adjustment will compensate for any inventory that was assessed at the previous last year's rate and carried forward to the current calendar year. Prior-year rate adjustment also applies to Part II.

| Purchases Made During           | Claims Must Be Filed By * | With A Written Excuse - No Later Than |
|---------------------------------|---------------------------|---------------------------------------|
| January, February, and March    | April 30                  | May 31                                |
| April, May, and June            | July 31                   | August 31                             |
| July, August, and September     | October 31                | November 30                           |
| October, November, and December | January 31                | February 28                           |

\*Amended application for prior quarter must be received by current quarter's deadline. Example: You must submit an amended March quarterly application by July 31.

5. Each permit holder must maintain records to substantiate:
  - Fuel was used by a qualified applicant
  - Fuel taxes were paid on the refundable gallons
  - Gallons reported as Beginning and Ending Inventory
  - Fuel was used in an eligible mannerWhen copies of your records are required to determine the amount of refund due, the Department will issue a written request to you within 30 days of the receipt of your application. Your application for a refund is not complete until the requested records are received by the Department.
6. The Schedule of Purchases (pPage 3), detailing the information listed below, may be submitted instead of original invoices. Include only one product type listed at the top of the Schedule of Purchases. Separate schedules must be used for each product type. However, first time filers of this form must submit tax paid invoices with their initial refund request.
  - A. Name and address of supplier that you purchased motor fuel from.
  - B. Florida Department of Environmental Protection storage tank facility identification number of the tank where the motor fuel was stored prior to purchase or the Federal Employer Identification Number federal-employee-identification-number of the seller.

Line-by-Line Instructions For Parts I and II

Part I – Purchases of Gasoline, Gasohol and Undyed Diesel Fuel.

- Line 1. Beginning Inventory – Must be the same as your closing inventory from prior quarter. If the prior quarter's claim was not filed, enter zero.
- Line 2. Gallons Purchased – This represents fuel you purchased during the calendar quarter. These purchases must be supported by the Schedule of Purchases (pPage 3).
- Line 3. Closing Inventory – Actual physical inventory as of the last day of the quarter printed on pPage 1. This will be your beginning inventory for the next quarter. If no refund is due but a closing inventory exists, the claim form must be filed.
- Line 4. Total Consumption – Line 1 plus Line 2 minus Line 3.
- Line 5. This line represents fuel purchased that was which as used in any over-the-road charter service, or fuel used in non-mass-transit vehicles.
- Line 6. This line represents fuel purchased and used for any system of mass public transportation authorized to operate within any city, town, municipality, county, or transit authority region in this state.

Part II – Local Option Tax.

- Line 1. This line represents gallons of fuel purchased and used upon which the local option tax was levied. This tax rate must be separately stated on the invoice.
- Line 2. The rate of the local option tax levied according to s. 336.025, F.S., and the SCETS tax imposed according to s. 206.41(1)(f) or s. 206.87(1)(d), F.S.

|                                                  |
|--------------------------------------------------|
| 065 - Gasoline                                   |
| 124 - Gasohol                                    |
| 167 - Low Sulfur Diesel/Undyed/Blended Biodiesel |
| B00 - Undyed/Unblended Biodiesel                 |

**Do not include non-tax-paid dyed diesel fuel purchased.**

## General Instructions

1. When completing the form, type or print clearly in blue or black ink.
2. "Product Type" must be specified using the product type codes listed above. Separate schedules must be used for each product type.  
**Do not include non-tax-paid dyed diesel fuel purchased.**
3. Make additional copies of schedule for each product type.
4. Attach this schedule to the application for refund.



DRAFT

Application for Fuel Tax Refund  
Municipalities, Counties and School Districts  
For the Quarter Ending

DR-189  
R. 01/27 04/20-  
Rule 12B-5.150, F.A.C.  
Effective 01/27 04/20  
Page 1 of 3

☐ Check here if amending

Mail To:  
Florida Department of Revenue  
Refunds  
P.O. Box 6490  
Tallahassee FL 32314-6490  
For Help Call: (850) 850-617-8585

Permit #:

FEIN:

Business Partner #:

Gasoline, Gasohol and  
Undyed Diesel Fuel

1. **Beginning Inventory** (Must agree with closing inventory from prior quarter).....
2. **Gallons Purchased** ("Schedule of Purchases" attached).....
3. **Closing Inventory** (Use this figure for beginning inventory on next claim) .....
4. **Total Consumption** (Add Lines 1 and 2. Subtract Line 3).....
5. **Gallons Not Eligible for Refund** (Off-road use) .....
6. **Gallons Claimed for Refund** (Subtract Line 5 from Line 4).....
7. **Refund** (Lines 6A and 6B X ).....

| Column A                                                                                                                                                                                                                                        | Column B                                                                                                                                                                                                                                        |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Gallons                                                                                                                                                                                                                                         |                                                                                                                                                                                                                                                 |
| Gasoline/Gasohol                                                                                                                                                                                                                                | Undyed Diesel                                                                                                                                                                                                                                   |
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| \$ <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> | \$ <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> |

See item **Eight** on reverse page if any of the gallons claimed on Line 6 were purchased during the previous calendar year.

**Net Refund Due** (Add Lines 7A and 7B)

\$ , , .

No refund will be issued for less than \$5.00.

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

Signature of Applicant

Contact Person

Print/Type Applicant Name

Contact Telephone Number

Date

Contact Email Address



Important Information Concerning Application for Fuel Tax Refund  
Municipalities, Counties and School Districts

DR-189

R. 01/27 01/20

Page 2 of 3

A. ~~Florida Department of Revenue Power of Attorney and Declaration of Representative (Form DR-835) Power of Attorney, Florida Department of Revenue Form DR-835,~~  
must be properly executed and included if this application is prepared by your representative.

1. Permit holders are entitled to a refund of the fuel sales tax levied under sections ~~(ss.)~~ 206.41(1)(b) and (g) and 206.87(1)(a) and (e) of ~~c~~Chapter 206, Florida Statutes (F.S.), on gasoline, gasohol and diesel fuel purchased. The applicable tax rates are entered by the Department and are published annually in Taxpayer Information Publications and on the Department's website at [floridarevenue.com/taxes/rates](http://floridarevenue.com/taxes/rates).
2. Applications are to be used only for the quarter indicated on the face of this application. Only original refund applications are acceptable. Application forms may be requested from the Department's Refund section at ~~(850)~~ ~~850~~-617-8585.
3. Refund permits are renewed on an annual basis only if the permit holder files quarterly claims during the year.
4. ~~The claim~~ **Claim** must be filed quarterly, no later than the last day of the month immediately following the end of the quarter. The filing date may be extended one additional month when a justified excuse is submitted in writing and the **last preceding claim** was filed timely.

| Purchases Made During           | Claims Must Be Filed By * | With A Written Excuse - No Later Than |
|---------------------------------|---------------------------|---------------------------------------|
| January, February, and March    | April 30                  | May 31                                |
| April, May, and June            | July 31                   | August 31                             |
| July, August, and September     | October 31                | November 30                           |
| October, November, and December | January 31                | February 28                           |

\*Amended application for prior quarter must be received by current quarter's deadline. Example: You must submit an amended March quarterly application by July 31.

5. Each permit holder must maintain records to substantiate:
  - Fuel was used by a qualified applicant
  - Fuel taxes were paid on the refundable gallons
  - Gallons reported as Beginning and Ending Inventory
  - Fuel was used in an eligible manner

When copies of your records are required to determine the amount of refund due, the **Florida Department of Revenue** will issue a written request to you within 30 days of the receipt of your application. ~~Your application for a refund is not complete until the requested records are received by the Department.~~

6. The Schedule of Purchases (~~p~~Page 3), detailing the information listed below, may be submitted instead of original invoices. Include only one product type listed at the top of the Schedule of Purchases. Separate schedules must be used for each product type. However, first-time filers of this form must submit tax paid invoices with their initial refund request.

A. Name and address of supplier that you purchased motor fuel from.

- B. **Florida** Department of Environmental Protection storage tank facility identification number of the tank where the motor fuel was stored prior to purchase or the **Federal Employer Identification Number** ~~federal employee identification number~~ of the seller.

C. Type of motor fuel you purchased using the product types listed at the top of the schedules.

D. Sales invoice number.

E. Date that you took possession of the motor fuel from the supplier (must be within this calendar quarter).

F. County in which you took possession of the motor fuel from the supplier.

G. Total price you paid for the motor fuel purchased.

H. Number of gallons of motor fuel you purchased.

7. In the event of overpayment of any refund, the Department of Revenue will refuse to make further refunds and advise the payee of the amount to be reimbursed.

8. Gallons that you purchased during the previous year and consumed during the current quarter will not be eligible for the full refundable rate for the current year. Instead, these gallons should be multiplied by ~~the previous last~~ year's rate. This adjustment will compensate for any inventory that was assessed at ~~the previous last~~ year's rate and carried forward to the current calendar year.

Line-by-Line Instructions

Purchases of Gasoline, Gasohol, and Undyed Diesel Fuel

- Line 1. Beginning Inventory – Must be the same as your closing inventory from prior quarter. If the prior quarter's claim was not filed, enter zero.
- Line 2. Gallons Purchased – This represents fuel you purchased during the calendar quarter. These purchases must be supported by the Schedule of Purchases (~~p~~Page 3).
- Line 3. Closing Inventory – Actual physical inventory as of the last day of the quarter printed on ~~p~~Page 1. This will be your beginning inventory for the next quarter. If no refund is due but a closing inventory exists, the claim form must be filed.
- Line 4. Total ~~C~~consumption – Line 1 plus Line 2 minus Line 3.
- Line 5. Gallons ~~Not C~~laimed for ~~R~~refund – This represents fuel purchased ~~that which~~ was not used in motor vehicles (used for "off-road" purposes).
- Line 6. Gallons ~~C~~laimed for ~~R~~refund – This represents fuel used in a motor vehicle operated by the permit holder.

065 - Gasoline  
167 - Low Sulfur Diesel/Undyed/Blended Biodiesel  
B00 - Undyed/Unblended Biodiesel

**Do not include non-tax-paid dyed diesel fuel purchased.**

## General Instructions

1. When completing the form, type or print clearly in blue or black ink.
2. "Product Type" must be specified using the product type codes listed above. Separate schedules must be used for each product type.  
**Do not include non-tax-paid dyed diesel fuel purchased.**
3. Make additional copies of schedule for each product type.
4. Attach this schedule to the application for refund.

**DRAFT**

## Application for Fuel Tax Refund Non-Public Schools

### For the Quarter Ending

DR-190  
R. 01/27 04/20  
Rule 12B-5.150, F.A.C.  
Effective 01/27 04/20  
Page 1 of 3

☐ Check here if amending

**Mail To:**  
Florida Department of Revenue  
Refunds  
P.O. Box 6490  
Tallahassee FL 32314-6490  
**For Help Call: (850)850-617-8585**

Permit #:

FEIN:

Business Partner #:

## Gasoline, Gasohol, and Undyed Diesel Fuel

1. **Beginning Inventory** (Must agree with closing inventory from prior quarter).....
2. **Gallons Purchased** ("Schedule of Purchases" attached).....
3. **Closing Inventory** (Use this figure for beginning inventory on next claim) .....
4. **Total Consumption** (Add Lines 1 and 2. Subtract Line 3).....
5. **Gallons Not Eligible for Refund** (Off-road use) .....
6. **Gallons Claimed for Refund** (Subtract Line 5 from Line 4) .....
7. **Refund** (Lines 6A and 6B X ) .....

See item 8 on reverse page if any of the gallons claimed on Line 6 were purchased during the previous calendar year.

**Net Refund Due** (Add Lines 7A and 7B)

\$    ,    ,    .

No refund will be issued for less than \$5.00.

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

Signature of Applicant

---

Contact Person

Print/Type Applicant Name

Contact Telephone Number

Date \_\_\_\_\_

Contact Email Address



Important Information Concerning Application for Fuel Tax Refund DR-190  
Non-Public Schools Claim R. 01/27 01/20  
Page 2 of 3

A Florida Department of Revenue Power of Attorney and Declaration of Representative (Form DR-835) Power of Attorney, Florida Department of Revenue Form DR-835, must be properly executed and included if this application is prepared by your representative.

1. Permit holders are entitled to a refund of the fuel sales tax levied under sections (ss.) 206.41(1)(g) and 206.87(1)(e) of Chapter 206, Florida Statutes (F.S.), on gasoline, gasohol, and undyed diesel fuel purchased. The applicable tax rates are entered by the Florida Department of Revenue and are published annually in Tax Information Publications and posted on the Department's website at [floridarevenue.com/taxes/rates](http://floridarevenue.com/taxes/rates).
2. Applications are to be used only for the quarter indicated on the face of this application. Only original refund applications are acceptable. Application forms may be requested from the Department's Refund section at (850)850-617-8585.
3. Refund permits are renewed on an annual basis only if the permit holder files quarterly claims during the year.
4. Claim must be filed quarterly, no later than the last day of the month immediately following the end of the quarter. The filing date may be extended one additional month when a justified excuse is submitted in writing and the last preceding claim was filed timely.

| Purchases Made During           | Claims Must Be Filed By * | With A Written Excuse - No Later Than |
|---------------------------------|---------------------------|---------------------------------------|
| January, February, and March    | April 30                  | May 31                                |
| April, May, and June            | July 31                   | August 31                             |
| July, August, and September     | October 31                | November 30                           |
| October, November, and December | January 31                | February 28                           |

\*Amended application for prior quarter must be received by current quarter's deadline. Example: You must submit an amended March quarterly application by July 31.

5. Each permit holder must maintain records to substantiate:
  - Fuel was used by a qualified applicant
  - Fuel taxes were paid on the refundable gallons
  - Gallons reported as Beginning and Ending Inventory
  - Fuel was used in an eligible manner

When copies of your records are required to determine the amount of refund due, the Department will issue a written request to you within 30 days of the receipt of your application. Your application for a refund is not complete until the requested records are received by the Department.

6. The Schedule of Purchases (pPage 3), detailing the information listed below, may be submitted instead of original invoices. Include only one product type listed at the top of the Schedule of Purchases. Separate schedules must be used for each product type. However, first-time filers of this form must submit tax-paid invoices with their initial refund request.

A. Name and address of supplier that you purchased motor fuel from.

- B. Florida Department of Environmental Protection storage tank facility identification number of the tank where the motor fuel was stored prior to purchase or the Federal Employer Identification Number federal employee identification number of the seller.
- C. Type of motor fuel you purchased using the product types listed at the top of the schedules.
- D. Sales invoice number.
- E. Date that you took possession of the motor fuel from the supplier (must be within this calendar quarter).
- F. County in which you took possession of the motor fuel from the supplier.
- G. Total price you paid for the motor fuel purchased.
- H. Number of gallons of motor fuel you purchased.
7. In the event of overpayment of any refund, the Department of Revenue will refuse to make further refunds and advise the payee of the amount to be reimbursed.
8. Gallons that you purchased during the previous year and consumed during the current quarter will not be eligible for the full refundable rate for the current year. Instead, these gallons should be multiplied by the previouslast year's rate. This adjustment will compensate for any inventory that was assessed at the previouslast year's rate and carried forward to the current calendar year.

#### Line-by-Line Instructions

Purchases of Gasoline, Gasohol, and Undyed Diesel Fuel.

- Line 1. Beginning Inventory – Must be the same as your closing inventory from the prior quarter. If the prior quarter's claim was not filed, enter zero.
- Line 2. Gallons Purchased – This represents fuel you purchased during the calendar quarter. These purchases must be supported by the Schedule of Purchases (pPage 3).
- Line 3. Closing Inventory – Actual physical inventory as of the last day of the quarter printed on pPage 1. This will be your beginning inventory for the next quarter. If no refund is due but a closing inventory exists, the claim form must be filed.
- Line 4. Total Consumption – Line 1 plus Line 2 minus Line 3.
- Line 5. Gallons Not Eligible for Refund – This represents fuel purchased thatwhich was used for "off-road" purposes.
- Line 6. Gallons Claimed for Refund – This represents fuel used in a motor vehicle operated by the permit holder.

DR-190  
R. 01/27 ~~01/20~~  
Page 3 of 3

B00 – Undyed/Unblended Biodiesel

**Do not include non-tax-paid dyed diesel fuel purchased.**

**General Instructions**

1. When completing the form, type or print clearly in blue or black ink.
2. "Product Type" must be specified using the product type codes listed above. Separate schedules must be used for each product type. **Do not include non-tax-paid dyed diesel fuel purchased.**
3. Make additional copies of schedule for each product type.
4. Attach this schedule to the application for refund.



DRAFT

# Instructions for Filing Terminal Supplier Fuel Tax Return

For Calendar Year

DR-309631N

R. 01/27 -04/26

Rule 12B-5.150, F.A.C.

Effective 01/27 -04/26

Page 1 of 12

## General Information

**Who Must File?** - Terminal suppliers with facilities in Florida ~~that who~~ transfer, exchange, loan, sell, or blend gasoline, gasohol, denatured ethanol, or diesel fuel and terminal suppliers with facilities outside Florida ~~that who~~ sell fuel destined for sale or use in Florida.

Generally, terminal suppliers are those fuel tax licensees ~~that who~~ import gasoline, gasohol, denatured ethanol, or diesel fuel into Florida by vessel or pipeline; ~~that who~~ place fuel products into storage at a terminal registered under (s.) 4101 of the Internal Revenue Code; and ~~that~~ sell fuel through the loading rack at such terminal to their customers.

### Terminal suppliers may:

1. Receive fuel from, or exchange fuel with, other terminal suppliers above the rack.
2. Sell fuel to wholesalers.
3. Sell fuel to licensed wholesalers, wholesalers who import or export, or exporters.
4. Export fuel direct from the terminal.
5. Sell fuel to retail dealers or ~~end users~~ ~~send users~~.
6. Sell fuel to the U.S. ~~g~~Government.
7. Sell fuel to farmers and commercial fishermen.
8. Blend products at the loading rack where the blended product is used to propel a vehicle, vessel, or aircraft.

Terminal suppliers can import tax-free gasoline, gasohol, denatured ethanol, or diesel fuel products by vessel or pipeline; place the tax-free fuel in storage at a terminal; and collect state taxes as the fuel is removed through the loading rack. Terminal suppliers must not collect county taxes above the minimum on gasoline, gasohol, or denatured ethanol sold, except on sales to retail dealers or ~~end users~~ ~~send users~~. A terminal supplier must have a pollutants license to conduct business in Florida.

**File and Pay Electronically:** Licensed terminal suppliers 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 terminal supplier does not use the Florida Department of Revenue's ~~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 terminal supplier who does not file properly will be notified by the Department in writing. The licensed terminal supplier 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 terminal supplier 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 penalty per month ~~will~~ may be assessed if a terminal supplier 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](http://floridarevenue.com/taxes/eEnroll).

Licensed ~~t~~Terminal ~~s~~Suppliers must file their return using Extensible Markup Language (XML), as provided in the *User Guide for efile Developers and Transmitters* (Form DR-309652). This guide is available ~~on the Department's website~~ at [floridarevenue.com/forms](http://floridarevenue.com/forms) in the Fuel and Pollutant Taxes section.

Upon receipt of your electronic file the Department will provide two documents on Secure Net:

- File Receipt
- Manifest

**The fFile rReceipt** will be provided immediately and ~~will~~ notify you that your file has been uploaded into ~~SecureNet~~ ~~Secure Net~~.

**The mManifest** will be available within 24 to 48 hours of the file receipt. This document provides a detailed list of exceptions that were discovered during the review of your receipt and disbursement schedules. Exceptions are listed as compliance notices or critical errors.

**Return Due Date:** Your tax return is due to the Department on the ~~first~~ ~~4th~~ 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 the Department has issued you a waiver from filing electronically, your return must be postmarked or delivered in person 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.

**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. Save the number in your records. You must send electronic payments on or before the initiation deadlines. Check the *Florida eServices Calendar of Electronic Payment Deadlines*, (Form DR-659). Visit [floridarevenue.com/taxes/filepay](http://floridarevenue.com/taxes/filepay) for information on filing and paying taxes electronically.

**Late Returns:** If your payment or return is late, no collection allowance is authorized. In addition to all other penalties, 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 payment of taxes due. Interest rates, including daily rates, are updated semiannually on January 1 and July 1 of each year. The updated rates are published in Tax Information Publications (TIPs) and posted at [floridarevenue.com/taxes/rates](http://floridarevenue.com/taxes/rates).

**Tax Rates:** The applicable tax rates are entered by the Department. The state tax rate on fuel and the county fuel tax rates imposed by counties, as provided in sections (ss.) 206.41, 206.87, 212.05, and 212.08(4), Florida Statutes (F.S.), are published annually in TIPs and posted at [floridarevenue.com/taxes/rates](http://floridarevenue.com/taxes/rates).

**Collection Allowance:** If you timely file your return and pay the tax due, you are entitled to receive a collection allowance, as provided in ss. 206.43, 206.97, and 206.91, F.S. The rate factors used to calculate the collection allowance are entered by the Department and published annually in TIPs. Rates are posted at [floridarevenue.com/taxes/rates](http://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) 850-488-6800 to obtain specific supplemental return instructions and 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

**Dyed Kerosene:** 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 that 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 the 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**) on the tax return in Column B with pure undyed petroleum diesel and pure undyed biodiesel. See Schedule 2B ("Diesel Blends") for instructions on reporting undyed biodiesel and undyed diesel blends.

**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 totals from the receipts and disbursements schedules on the 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. See Schedule 2B (Gasoline Blends) for instructions on reporting gasoline and ethanol blends.

**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. 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. See Schedule 2B for instructions on reporting gasohol.

## Line-by-Line Instructions

Lines 1 through 24 are on pPage 4 of the return. **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.

**Line 1: Beginning Physical Inventory** – Report the beginning inventory of:

- Gasoline and gasohol in Column A.
- Undyed diesel fuel, including biodiesel products, in Column B.
- Dyed diesel fuel, dyed biodiesel, and dyed kerosene in Column C.

The amounts entered on Line 1 must be the same as the amounts from Line 6 of the previous month's return.

Do not include inventories of fuel stored at retail service stations in the beginning or ending inventories on the tax return. The local option taxes are collected at the time of sale, delivery, or consignment to retail dealers, resellers, and end users. Local option taxes are reported on Schedule 11 (pPages 11 and 12).

**Line 2: Receipts** – Enter the amounts from pPage 5, Section 1, Line 8 (Columns A, B and C). Total receipts must agree with the detail information provided in Schedules 1A, 1B, 2A, 2B, 3A, and 3B (pPages 7 and 8).

**Line 3: Disbursements** – Enter the amounts from pPage 5, Section II, Line 15 (Columns A, B and C). Total disbursements must agree with the detail information shown in Schedules 5A, 5B, 5LO, 6A, 6B, 6C, 7A, 7B, 7C, 7D, 8, 10 (pPages 9 and 10), and Schedule 11 (pPages 11 and 12).

The total receipts of dyed diesel fuel (in Column C) will equal the combined total of high-sulfur diesel - dyed (Product Type 226) and low sulfur diesel and biodiesel that which has been dyed at the terminal rack and converted from undyed products to dyed products and reported as a disbursement of undyed product on Schedule 6A.

**Line 4: Transfers** – Not required for Florida reporting purposes.

**Line 5: Gain or Loss** – Enter the number of gallons gained or lost as a result of temperature variation in terminal storage for each product sold. This is for inventory reconciliation only. The tax is computed on net whole gallons.

**Line 6: Ending Physical Inventory** – The total for each product in storage must agree with the physical inventory at the end of the month.

**Line 7: Net Gallons** – Enter the amounts from pPage 5, Section II, Line 14 (Columns A and B).

**Line 8: Tax-Paid Purchases** – Enter the amounts from pPage 5, Section I, Line 2 (Columns A and B). Total tax-paid

purchases must agree with the detail information shown on Schedule 1A.

**Line 9: Taxable Gallons** – Subtract Line 8 from Line 7 and enter the results in Columns A and B.

**Line 10: Gasoline and Diesel** – Multiply the gallons on pPage 4, Line 9, Columns A and B, by the tax rate and enter the result in the appropriate column.

**Note:** The minimum local option tax has been added to the state taxes to create a statewide tax rate. This rate for gasoline includes both state taxes and the minimum local option tax in all counties.

**Line 11: Collection Allowance**

- **Gasoline** – Multiply the tax due on gasoline from pPage 4, Line 10, Column A, by the gasoline collection allowance rate on Line 11 and enter the result in Column A.

**Note:** The collection allowance rate on Line 11 takes into account both state tax and minimum local option tax on gasoline.

**Note:** Terminal suppliers and importers must share 50% of the collection allowance with purchasers who have a valid wholesaler's or terminal supplier's license.

**Line 12: Collection Allowance – Diesel** – Multiply the tax due on undyed diesel from pPage 4, Line 10, Column B, by the collection allowance rate on Line 12 and enter the result in Column B.

**Note:** Terminal suppliers and importers must share 50% of the collection allowance with purchasers who have a valid wholesaler's or terminal supplier's license.

**Line 13: Net State Fuel Tax Due**

- Gasoline or gasohol (Column A) – Subtract Line 11 from Line 10 and enter the result in Column A.
- Undyed diesel fuel (Column B) – Subtract Line 12 from Line 10 and enter the result in Column B.

**Note:** If you are filing a paper return, once you complete Schedule 5LO (pPages 9 and 10), carry the information by product type (065 – Gasoline, 124 – Gasohol, E00 – Denatured Ethanol) to the appropriate county listed on Schedule 11 before you complete Lines 14 through 17.

See pPage 9 of these instructions for completing Schedule 5LO and pPage 11 of these instructions for completing Schedule 11.

If you file your return by Extensible Markup Language (XML) the Department will transfer the information reported on each Schedule 5LO to Schedule 11 for you.

**Line 14: Local Option Tax Entitled to Collection**

**Allowance – Gasoline** – Enter the total amount of tax from Schedule 11, pPage 12, Column C.

**Line 15: Collection Allowance – Gasoline Local Option Tax** – Multiply Line 14 by the collection allowance rate and enter the result in Column A.

**Line 16: Local Option Tax Not Entitled to Collection Allowance** – Enter the total amount of tax from Schedule 11, pPage 12, Column E.

**Line 17: Total Local Option Tax Due** – Subtract Line 15 from Line 14, add Line 16, and enter the result in Column A.

**Line 18: Local Option Tax Entitled to Collection Allowance – Diesel** – Multiply Line 9, Column B, by the tax rate and enter the result in Column B.

**Line 19: Collection Allowance – Diesel Local Option Tax** – Multiply the tax from Line 18, Column B, by the collection allowance rate and enter the result in Column B.

**Line 20: Local Option Tax Not Entitled to Collection Allowance – Diesel** – Multiply the taxable gallons from Line 9, Column B, by the tax rate and enter the result in Column B.

**Line 21: Total Local Option Tax Due – Diesel** – Subtract Line 19 from Line 18, add Line 20, and enter the result in Column B.

**Line 22: Total Tax Due – Gasoline** – Add Line 13, Column A, to Line 17, Column A, and enter the result in Column A.

**Line 23: Total Tax Due – Diesel** – Add Line 13, Column B, to Line 21, Column B and enter the result in Column B.

**Line 24: Combined Gasoline and Diesel Fuel Tax Due** – Add Line 22, Column A and Line 23, Column B, and enter the result in Column C. Enter this total on pPage 3, Line 24. Lines 25 through 31 are found on pPage 3 of the *Terminal Supplier Fuel Tax Return*.

**Line 25: Ultimate Vendor Credits** – Enter the amount from Schedule 12, pPage 13, Line 24.

**Line 26: Credit Memos Issued by DOR** – If you have received a Credit Memorandum(s) from the Department for overpayment of prior taxes, enter the total from such memorandum(s).

**Line 27: Other Allowed Credits** – Enter the amount from Schedule 13B, pPage 17, Line 14.

**Line 28: Tax Due with Return** – Add Lines 25, 26, and 27, and subtract the total from Line 24. Enter the result here.

**Line 29: Penalty** – If your return is late, compute penalty as indicated on pPage 1 under “Late Returns” and enter the result.

**Line 30: Interest** – If your tax payment is late, compute interest as indicated on pPage 1 under “Late Returns” and enter the result.

**Line 31: Total Due with Return** – Add the amounts from Lines 28, 29, and 30, and enter the result. This is the amount due with the return.

**Note:** You Must Sign and Date Your Return.

## Schedule Instructions

Complete your receipt and disbursement schedules prior to completing Sections I and II of your return.

You are required to file a separate receipt and disbursement schedule for each schedule and product type combination you report. **If you do not file a complete return, including all schedules, a \$200 penalty will be assessed.** This penalty is in addition to all other penalties.

**Note: Do not enter information in shaded areas.** If you report:

- Less than 0.50 gallons, round down to the nearest whole gallon.
- 0.50 gallons or more, round up to the nearest whole gallon.

## Schedule of Receipts (Pages 7 and 8)

Use this schedule to report receipts of fuel for the collection period on a transaction-by-transaction basis.

### Schedule Type/Product Type

Complete a separate schedule type for each product type you report. Enter one of the receipt schedule types from the Schedule of Receipts Table with the appropriate product type found in the Table of Product Types. Both tables are located on page 13 of these instructions.

### Company Name, FEIN, and Collection Period Ending

Enter the appropriate information on each schedule page for the terminal supplier shown on the front of the tax return.

## Column Instructions

**Columns (1) and (2): Carrier** – Enter the name and FEIN of the company that transports the product.

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

- B = Barge
- BA = Book Adjustment (change in product type, e.g., gasoline to gasohol)
- J = Truck
- PL = Pipeline
- R = Rail
- S = Ship
- 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."

**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 amount of whole gallons received.
- Calculate and enter a grand total for Column 9 on the last page of each schedule.
- Carry the total of each receipt to pPage 5, Section I, and enter in the box matching the appropriate schedule and product type.

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

## Schedule Type Identifying Information

### Schedule 1A – Gallons Received – Florida Tax Paid

Use this schedule to provide transaction detail on over the rack receipts of tax-paid fuel from wholesalers and terminal suppliers.

- Complete this schedule for all gasoline, gasohol, denatured ethanol and diesel fuel acquired, blended, or transported into Florida.

- List the receipt of all fuel on which Florida tax was charged or accrued at the time of purchase.
- Carry the total to pPage 5, Section I, Line 2.

### Schedule 1B – Gallons Received from Supplier for Export – Other State's Taxes Paid

Complete this schedule in detail if you purchased fuel from a licensed terminal supplier, paid the other states tax to your supplier, and immediately sold the product to a licensed exporter for export to a destination outside of Florida.

**Note:** The exemption provided in this schedule is valid only under the following circumstances:

- You notified your supplier and the terminal operator that the fuel was being exported outside of Florida.
- You are licensed in the state of destination and the license number was provided to your supplier.
- The licensed exporter has not been barred from making tax-free exports.
- A corresponding entry for each transaction reported on this schedule was entered on Schedule 6C.

Carry the total to pPage 5, Section 1, Line 3.

### Schedule 2A – Gallons Received from Licensed Supplier – Florida Tax Unpaid (Imports/Internal Exchanges)

Terminal suppliers that receive fuel products through purchases, exchanges, or loans with other terminal suppliers, or from their out-of-state terminals, are required to complete and include this schedule with the *Terminal Supplier Fuel Tax Return* (Form DR-309631).

Use this schedule to report dyed kerosene, undyed diesel, and undyed biodiesel fuel injected by dye at the rack during the reporting period. In addition, use this schedule to report kerosene or jet fuel that is being converted to undyed diesel fuel. The gallons of undyed product converted to dyed product are reported as a disbursement on Schedule 6A with your FEIN as the purchaser. Report corresponding receipts of dyed product on Schedule 2A, with your FEIN as the seller. Report the mode of transportation on both schedules as BA for Book Adjustment. The document number for both receipts and disbursements will be the new product type.

In addition, use this schedule to report the gallons of aviation fuel converted to highway use gasoline. The gallons of aviation fuel converted to highway use are reported on Schedule 2A as a receipt of gasoline (**Product Type 065**) and shown as a disbursement of gasoline (**Product Type 065**) on Schedule 5LO.

Use this schedule to report the gallons of aviation fuel converted to highway use as undyed diesel fuel. The gallons of aviation fuel converted to highway use are reported on Schedule 2A as a receipt of undyed diesel (**Product Type 167**) and shown as a disbursement of undyed diesel fuel (**Product Type 167**) on Schedule 5A.

For receipts in out-of-state terminals, report a roll-up total of transactions by product type for the month. On Schedule 2A, enter "BA" in Column 3, "SUM" in Column 8, and the

total net gallons converted or transferred in Column 9. Enter 999999996 for all other columns.

For conversions of untaxed aviation fuel to highway use, report a roll-up total of transactions by product type for the month. On Schedule 2A, enter "BA" in Column 3, "SUM" in Column 8, and the total net gallons converted or transferred in Column 9. Enter 999999915 for all other columns.

The ultimate sale of aviation gasoline converted to highway use gasoline will be reported as the sale of gasoline product. For sales to retail stations and ~~end users~~ ~~send users~~, report the total gallons on Schedule 5LO and the Retail Local Option Tax Worksheet (Schedule 11, ~~pp~~ Pages 11 and 12). For sales to wholesalers and other suppliers, use Schedule 5B.

Complete this schedule in detail for purchases, exchanges, and loans received from other terminal suppliers. Carry the Schedule 2A total, by product type, to ~~pp~~ Page 5, Section I, Line 4 of the return.

### Schedule 2B – Total Product Received or Blended – Florida Tax Unpaid

You must submit this schedule with your return if you are a licensed terminal supplier ~~that~~ ~~who~~ adds untaxed products, such as alcohol, natural gasoline, toluene, benzene, and waste oil, to increase the volume of motor fuel or diesel fuel.

Report a roll-up total by product type for the month by entering "BA" in Column 3, "SUM" in Column 8, and the total net gallons transferred or converted to gasoline or diesel fuel in Column 9. Enter 999999991 for all other columns.

Carry the Schedule 2B total, by product type, to ~~pp~~ Page 5, Section I, Line 5 of the return.

**Gasohol** – Use the following instructions if you blend denatured ethanol with gasoline to expand the gallons available for sale or use.

- 1a. Report the receipt of untaxed denatured ethanol to be blended with gasoline on Schedule 2B as **Product Type E00**.  
Or
- 1b. Report the receipt of tax-paid denatured ethanol to be blended with gasoline on Schedule 1A as **Product Type E00**.
2. Report the disbursement of denatured ethanol to be blended with gasoline on Schedule 6A as **Product Type E00**. This internal disbursement/exchange shows the conversion of ethanol (disbursed for blending) to gasohol for inventory reporting purposes. Report the disbursement as a summary roll-up by entering "BA" in Column 3, "SUM" in Column 9, and the net gallons converted to gasohol in Column 1. Enter 999999991 for all other columns.

**Note:** Report denatured ethanol in Column A with gasoline and gasohol (~~pp~~ Pages 4 and 5 of the return).

3. Report the receipt of denatured ethanol, which is blended with gasoline, on Schedule 2B as **Product Type 124**. Report the receipt as a summary roll-up by entering "BA" in Column 3, "SUM" in Column 8, and the net gallons converted to **Product Type 124** in Column 9. Enter 999999991 for all other columns. The net gallons reported on Schedule 2B must equal the internal disbursement gallons reported on Schedule 6A.
4. Report the disbursement of gasoline, to be blended with denatured ethanol, on Schedule 6A as **Product Type 065**. This internal disbursement/exchange shows the conversion of gasoline to gasohol for inventory reporting purposes. Report the disbursement as a summary roll-up by entering "BA" in Column 3, "SUM" in Column 9, and the net gallons converted to gasohol in Column 10. Enter 999999991 for all other columns.
5. Report the receipt of gasoline, blended with denatured ethanol, on Schedule 2B as **Product Type 124**. Report the receipt as a summary roll-up by entering "BA" in Column 3, "SUM" in Column 8, and the net gallons converted to gasohol in Column 9. The net gallons reported on Schedule 2B must equal the internal disbursement gallons reported on Schedule 6A. Enter 999999991 for all other columns.
6. Report the disbursement of the combined gasoline and ethanol blend (gasohol) on the appropriate disbursement schedule as **Product Type 124**. Report this information in detail on a transaction-by-transaction basis.

**Gasoline Blends (Other than Gasohol)** – Use the following instructions if you blend gasoline with untaxed blend products to expand the gallons of gasoline available for sale or use.

1. Report the receipt of untaxed blend products on Schedule 2B as **Product Type 065**. Report the receipt as a summary roll-up by entering "BA" in Column 3, "SUM" in Column 8, and the net gallons in Column 9. Enter 999999991 for all other columns.
2. Report the disbursement of the gasoline and blend stock on the appropriate disbursement schedule as **Product Type 065**. Report this information in detail on a transaction-by-transaction basis.

**Undyed Diesel and Biodiesel Blends** – Use the following instructions if you blend biodiesel with undyed diesel fuel to expand the gallons of undyed diesel available for sale or use.

1. Report the receipt of biodiesel to be blended with undyed diesel fuel on the appropriate receipt schedule as **Product Type B00**. Report this information in detail on a transaction-by-transaction basis.

2. Report the disbursement of biodiesel to be blended with undyed diesel fuel on Schedule 6A as **Product Type B00**. This internal disbursement/exchange shows the conversion of biodiesel to undyed diesel fuel for inventory reporting purposes. Report the disbursement as a summary roll-up by entering "BA" in Column 3, "SUM" in Column 9, and the net gallons converted to undyed diesel in Column 10. Enter 999999991 for all other columns.
3. Report the receipt of biodiesel, which is blended with undyed diesel fuel, on Schedule 2B as **Product Type 167**. Report the receipt as a summary roll-up by entering "BA" in Column 3, "SUM" in Column 8, and the net gallons converted to **Product Type 167** in Column 9. The net gallons reported on Schedule 2B must equal the internal disbursement gallons reported on Schedule 6A. Enter 999999991 for all other columns.
4. Report the receipt of undyed diesel fuel, which is blended with biodiesel, on the appropriate schedule of receipts as **Product Type 167**. Report this information in detail on a transaction-by-transaction basis.
5. Report the disbursement of the biodiesel and undyed diesel fuel blend on the appropriate disbursement schedule as **Product Type 167**. Report this information in detail on a transaction-by-transaction basis.

**Diesel Blends Other Than Biodiesel** – Use the following instructions if you blend tax-paid undyed diesel fuel with an untaxed product, such as waste oil, to expand the gallons of diesel fuel available for use or sale.

1. Report the receipt of untaxed blend products on Schedule 2B as **Product Type 167**. Report the receipt as a summary roll-up by entering "BA" in Column 3, "SUM" in Column 8, and the net gallons in Column 9. Enter 999999991 for all other columns.

**Note:** No internal transfer of diesel fuel is required, as in the case of gasoline blended with alcohol, since the blending of the untaxed product with the tax paid undyed diesel does not change the product type from undyed diesel. Report this information in detail on a transaction-by-transaction basis.

2. Report the disbursement of the undyed diesel and untaxed blend product on the appropriate schedule as **Product Type 167**. Report this information in detail on a transaction-by-transaction basis.

### Schedule 3A – Gallons Imported Direct to Customer – Florida Tax Unpaid

Terminal suppliers who import and deliver untaxed gasoline, gasohol, denatured ethanol, undyed diesel or undyed biodiesel fuel directly to Florida customers without first storing the fuel in a terminal must complete this schedule in detail for each receipt. Carry the total from this schedule to pPage 5, Section I, Line 6 of the return.

### Schedule 3B – Gallons Imported by Bulk Transfer into Tax-free Storage

Terminal suppliers who import untaxed gasoline, gasohol, denatured ethanol, undyed diesel or undyed biodiesel, dyed diesel fuel by vessel or pipeline, directly to a Florida terminal, must complete this schedule in detail for each receipt. Carry the total from this schedule to pPage 5, Section I, Line 7 of the return.

### Schedule of Disbursements (Pages 9 and 10)

Use this schedule to report disbursements of fuel for the collection period.

#### Schedule Type/Product Type

Complete a separate schedule type for each product type you report. Enter one of the disbursement schedule types from the Schedule of Disbursements Table with the appropriate product type found in the Table of Product Types. Both tables are located on page 1243 of these instructions.

#### Company Name, FEIN, and Collection Period Ending

Enter the appropriate information on each schedule page for the reporting terminal supplier shown on the front of the tax return.

### Column Instructions

**Columns (1) and (2): Carrier** – Enter the name and FEIN of the company that transports the product.

**Column (3): Mode of Transport** – Enter the mode of transport. Use one of the following:

- B = Barge
- BA = Book Adjustment (change in product type, e.g., gasoline to gasohol)
- J = Truck
- PL = Pipeline
- R = Rail
- S = Ship
- 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** – Enter the location the product was transported from/to. There are three options you may select from for reporting the point of origin or 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 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](http://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."

**Column (5):** Not required for Florida reporting purposes.

**Columns (6) and (7): Sold to/Purchaser's Name/FEIN**

– Enter the name and FEIN of the company the product was sold to.

**Column (8): Date Shipped** – Enter the date the product was shipped.

**Column (9): 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 (10): Net Gallons** – Enter the net amount of whole gallons disbursed. Provide a grand total for Column 10 on the last page for each schedule type/product type schedule. Carry the total forward to pPage 5, Section II, and enter on the line matching the appropriate schedule type total.

**Columns (11) and (12):** Not required for Florida reporting purposes.

**Schedule Type Identifying Information**

**Schedule 5A – Diesel Gallons Delivered** – All Taxes Collected (State and Local)

Terminal suppliers thatwho sell undyed diesel fuel including undyed biodiesel (B100) to wholesalers, retail dealers, retail consumers, or who use it for fueling their own vehicles must complete this schedule.

**Note:** Terminal suppliers thatwho hold inventory of undyed diesel including undyed biodiesel (B100) below the terminal rack (on consignment in retail service stations or in company owned stations) must report this fuel as a disbursement when it is removed from the terminal.

Report sales of undyed diesel to wholesalers, other terminal suppliers (below the terminal rack), retailers, or end usersend-users in detail on a transaction-by-transaction basis.

Carry the total from this schedule to pPage 5, Section II, Line 2 of the return.

**Schedule 5B – Gallons Delivered – Florida State Tax Only Collected (Gasoline)**

Terminal suppliers thatwho sell gasoline, gasohol, denatured ethanol, or gasoline-blended products to other terminal

suppliers, importers, or wholesalers must collect state taxes only (including equalized local option tax), and report these transactions in detail as disbursements on this schedule.

Carry the total from this schedule to pPage 5, Section II, Line 3 of the return.

**Note:** Do not use Schedule 5B to report disbursements if:

- Gasoline, gasohol, denatured ethanol, or any gasoline-blended product is delivered, sold, or consigned to retail service stations; instead, use Schedule 5LO.
- Aviation gasoline is converted to highway use, whether for sale or use by the supplier in their own vehicles; instead, use Schedule 5LO.
- Jet fuel, undyed kerosene, or aviation gasoline is converted from aviation fuel to diesel for highway use, whether for sale or use by the supplier in their own vehicles; instead, use Schedule 5A.

**Conversion of Aviation Gasoline for Use Other Than in an Aircraft:** Complete the following steps if you used or sold aviation gasoline, with an octane rating greater than or equal to 75 and a lead content less than or equal to 0.05 grams per gallon, for use other than in an aircraft. These steps will allow you to pay the motor fuel tax required by Part 1 of cChapter 206, F.S.

- Report a receipt of aviation fuel used to convert to gasoline as Product Type 065 on Schedule 2A. Enter "BA" in Column 3, "SUM" in Column 9, and total net gallons converted in Column 10. Enter 999999915 for all other columns.
- When selling to licensed terminal suppliers or wholesalers, report the sale/disbursement of gasoline (**Product Type 065**) on Schedule 5B.
- When selling to end usersend-users, report the sale/disbursement of gasoline (**Product Type 065**) on Schedule 5LO and summarize on the Retail Local Option Worksheet (Schedule 11, pPages 11 and 12).
- When selling to the federal government, report the sale/disbursement of gasoline (**Product Type 065**) or undyed diesel fuel (**Product Type 167**) on Schedule 8.
- When selling gasoline (**Product Type 065**) or undyed diesel (**Product Type 167**) for export, report the sale/disbursement on the appropriate schedule (7A, 7B, or 7D).

**Note:** The rate of tax on aviation gasoline is determined by the octane level, lead content, and use of fuel.

**Jet Fuel or Undyed Kerosene Converted from Aviation to Undyed Diesel Fuel:** If you blend jet fuel or undyed kerosene with undyed diesel to produce diesel fuel for highway use:

- Report a receipt of the aviation fuel used to convert to undyed diesel fuel as Product Type 167 on Schedule 2A. Enter "BA" in Column 3, "SUM" in Column 9, and total net gallons converted in Column 10. Enter 999999915 for all other columns.
- When selling to licensed wholesalers or end usersend-users, report the sale/disbursement of undyed diesel (**Product Type 167**) on Schedule 5A.

### **Schedule 5LO – Gasoline/Gasohol Delivered to Retail Locations and End Users**

Report disbursements of gasoline, gasohol, denatured ethanol sold through the rack (on consignment in retail service stations or in company-owned stations), or aviation fuel converted to on highway use on Schedule 5LO. List in detail, each disbursement of gasoline, gasohol, denatured ethanol and/or aviation fuel converted to on highway use for the month in which it is removed from the terminal. Complete a separate Schedule 5LO for these gasoline and gasohol product disbursements.

If you are filing a paper return, complete Schedule 5LO and transfer the information by product type (065 – Gasoline, E00 – Denatured Ethanol, and 124 – Gasohol) to the appropriate county listed on the Retail Local Option Worksheet (Schedule 11, Pages 11 and 12). The gallon total from Schedule 5LO disbursements should equal the gallon total reflected on the Retail Local Option Tax Worksheet (Schedule 11, Page 12).

If you file your return by Extensible Markup Language (XML), you are not required to transfer the Schedule 5LO transaction information to the Retail Local Option Tax Worksheet (Schedule 11); the computer software will do this for you. The software will also transfer the total Schedule 5LO gallons to Page 5, Section II, Line 1, Column A for you, if you have included a valid DEP facility number of the retail dealer or end-user location where the gasoline, gasohol, or denatured ethanol was delivered. The DEP facility number consists of nine (9) digits. The first two (2) are the county code, followed by the seven (7) digit facility number. If you do not have the complete nine (9) digit DEP facility number, you must insert the two (2) digit county code followed by seven 1's (e.g., Alachua = 011111111).

If you do not provide a valid DEP facility number or two digit county code followed by seven ones, the Department will select the county with the highest local option tax rate to assign your incomplete destination delivery transactions and a notice of additional tax due will be issued. Your collection allowance will be denied for failure to file a complete return. Carry the total from this schedule to Page 5, Section II, Line 1, Column A.

**Note:** The local option taxes you report on this schedule are due at the time of sale, delivery, or consignment to retail dealers, resellers, or end-users.

### **Schedule 6A – Gallons Delivered to Licensed Dealers – Florida Tax – Unpaid (Exchanges/Sales Above Rack)**

Terminal suppliers that exchange with or loan to themselves or other terminal suppliers, gasoline, gasohol, denatured ethanol or diesel fuel must complete this schedule.

Each exchange or loan to another terminal supplier must be reported in detail. Enter the name and FEIN of the supplier receiving the fuel by exchange from the reporting supplier in Columns 6 and 7. The reporting supplier and receiving supplier are the same if you have blended or converted a product type to a different product type.

### **Blending – Gasohol**

Use this schedule to show the internal transfer/disbursement (BA) of gallons from gasoline inventory if you are blending alcohol or other blend stock with gasoline (Product Type 065) to produce gasohol.

### **Blending and Converting – Diesel**

If you convert or blend a product (listed in the Table of Product Types) above the rack to increase your inventory of undyed diesel fuel, you must use this schedule to show an internal transfer/disbursement (BA) of the gallons of the listed product. See instructions for Schedule 2B for reporting the receipt of listed products.

### **Converting Aviation Jet Fuel/Kerosene to Dyed Diesel**

Use this schedule to report the gallons of aviation fuel or kerosene converted from your inventory of aviation fuel or kerosene by injection of dye at the rack during the reporting period. Report disbursements as dyed diesel fuel (Product Type 227) on Schedule 6A. Report corresponding receipts of aviation fuel or kerosene converted on Schedule 2A as dyed diesel fuel (Product Type 227).

Carry the total from this schedule to Page 5, Section II, Line 4 of the return.

### **Schedule 6B – Gallons Delivered – Florida – Tax Unpaid (Dyed Diesel Only)**

Use this schedule to report sales of dyed diesel fuel or dyed biodiesel, or dyed kerosene; and provide summary information by purchaser's name and FEIN. To summarize by purchaser, enter the purchaser's name and FEIN in Columns 6 and 7, enter "SUM" in Column 9, and enter the total net gallons sold to that purchaser in Column 10.

Carry the total from this schedule to Page 5, Section II, Line 5 of the return.

### **Schedule 6C – Gallons Delivered – Tax Collected by Supplier for Another State**

Use this schedule if you sell gasoline, gasohol, denatured ethanol, undyed diesel or undyed biodiesel fuel within this state to licensed exporters or terminal suppliers and you collect taxes for the state to which the fuel is exported. List in detail each disbursement transaction for gasoline, gasohol, diesel, and aviation fuel sold.

Carry the total from this schedule to Page 5, Section II, Line 6 of the return.

### **Schedule 7A – Gallons Exported by Other Than Bulk Transfer – Florida Tax Paid**

Use this schedule if you export gasoline, gasohol, denatured ethanol, undyed diesel, undyed biodiesel, dyed diesel or dyed biodiesel fuel by common, contract, or private carrier, and you self-assess and remit Florida taxes on the exported gallons. Complete this schedule in detail listing each export.

Carry the total from this schedule to Page 5, Section II, Line 7 of the return.

### Schedule 7B – Gallons Exported by Supplier – Tax Self-Accrued for Another State

Use this schedule if you export gasoline, undyed diesel or undyed biodiesel fuel; self-accrue tax at a rate imposed by another state; and remit the tax directly to that state. Complete this schedule in detail listing each export. A copy of the state of export's tax return is required to support the gallons of fuel reported as exported on Schedule 7B.

Carry the total from this schedule to **p**Page 5, Section II, Line 8 of the return.

### Schedule 7D – Gallons Exported by Supplier through Bulk Transfer

Use this schedule if you export gasoline, gasohol, denatured ethanol, diesel or biodiesel fuel exclusively by vessel or pipeline. Complete this schedule in detail for each disbursement. Do not include fuel sold where tax is collected for another state.

Carry the total from this schedule to **p**Page 5, Section II, Line 10 of the return.

### Schedule 8 – Gallons Delivered to U.S. Government – Tax-Exempt (500 Gallons or More)

Use this schedule if you sell gasoline, gasohol, denatured ethanol, diesel or biodiesel fuel to the U.S. government or its agencies in quantities of 500 gallons or more. Complete this schedule in detail and list each destination state.

Also use this schedule to report sales to foreign diplomats on which tax was charged. Report these sales as a single transaction for the month with "DIP" noted in the document number field, a customer name of "Diplomat," and an FEIN of "999999992." Report the total gallons of fuel sold to qualified foreign diplomats during the collection period as a negative value (reversing transaction) on Schedules 5A or 5B.

Carry the total from this schedule to **p**Page 5, Section II, Line 11 of the return.

### Schedule 10 – Gallons of Undyed Diesel Delivered to Other Tax-Exempt Entities

Use this schedule if you:

- Sell undyed diesel fuel or undyed biodiesel to farmers for agricultural purposes.

If you deliver undyed diesel or undyed biodiesel to a storage tank not required to be registered with DEP, you may summarize the deliveries by roll-up total for the month. To summarize by roll-up total, enter the word "SUM" in Column 9 and the total net gallons delivered in Column 10. Enter 999999994 for all other columns.

**Special Provision for Sales to Farmers:** If you make deliveries of undyed diesel or undyed biodiesel to farmers who have multiple tank locations in the same county, all of which must be registered with **the** DEP, you may select one of the farmer's DEP facility numbers in each county and report all deliveries in that county under one DEP facility number.

If you choose to summarize multiple transactions under one DEP number, you must write to the **Florida** Department of Revenue, Compliance Campaigns, P.O. Box 6417, Tallahassee, FL 32314-6417, or call **(850)850-617-8594**, telling us that you will report in this manner. Include a list of the farmer's DEP facility numbers from that county that will be rolled-up under one DEP facility number.

To summarize, enter the selected DEP facility number in Column 4, Point of Destination; the purchaser name and FEIN in Columns 6 and 7; the word "SUM" in Column 9; and the total net gallons delivered to that DEP facility number in Column 10. Enter 999999995 for all other columns.

### Deliveries to Facilities Not Registered With the DEP

If the undyed diesel or biodiesel is delivered to a storage tank that is not required to be registered with DEP, the deliveries may be summarized by roll-up total of all such disbursements during the month. To summarize by roll-up total, enter the word "SUM" in Column 9, and enter the total net gallons delivered to non-DEP locations in Column 10. Enter 999999993 for all other columns.

### Deliveries of Undyed Diesel and Biodiesel

Carry the total from this schedule for undyed diesel (**Product Type 167**) or undyed biodiesel (**Product Type B00**) to **p**Page 5, Section II, Line 13, Column B of the return.

To calculate the qualifying credit offset for taxes owed but not paid, carry the total gallons from this schedule (Page 10) to Schedule 12, **p**Page 13, Line 1 (Ultimate Vendor Credits Worksheet).

### Other Schedules

#### Retail Local Option Tax Worksheet – Summary by County (Schedule 11, Pages 11 and 12)

Use Schedule 5LO to report sales of gasoline, gasohol, or denatured ethanol to retail dealers or **end users/end-users**, and gasoline or gasohol you use in your own vehicles before completing this worksheet.

When filing your return electronically, do not transfer the Schedule 5LO transaction information to the Retail Local Option Tax Worksheet (Schedule 11); **the** filing system will do this for you. The system also transfers the total gallons from Schedule 5LO to **p**Page 5, Section II, Line 1, Column A for you, if you have included a valid DEP facility number of the retail dealer or end-user location where the gasoline, gasohol, or denatured ethanol was delivered. The DEP facility number consists of nine **(9)** digits. The first two **(2)** are the county code, followed by the **seven-(7)** digit facility number. If you do not have the complete nine **-(9)** digit DEP facility number, you must insert the two **-(2)** digit county code followed by seven 1's (e.g., Alachua = 011111111).

**Note:** If you are filing a paper return, once Schedule 5LO is completed, you must transfer the information by product type (065 – Gasoline, 124 – Gasohol, or E00 – Denatured Ethanol) to the appropriate county listed on this schedule.

The gallon total from Schedule 5LO disbursements should equal the gallon total shown on the Retail Local Option Tax Worksheet (Schedule 11, ~~p~~Page 12).

If you do not provide a valid DEP facility number or two-digit county code followed by seven ~~1's ones~~, the Department will select the county with the highest local option tax rate to assign your incomplete destination delivery transactions and will issue a notice of additional tax due. Your collection allowance will be denied for failure to file a complete return.

Carry the total from this schedule to ~~p~~Page 5, Section II, Line 1, Column A of the return.

**Note:** The rates on this schedule have been reduced by the minimum local option tax. The minimum local option tax is defined as the smallest local option tax imposed in all 67 Florida counties. This tax is added to the state tax to create a combined rate, which is used in the calculation on ~~p~~Page 4, Line 10 of the return. The remaining portion above the minimum local option tax is used as part of the calculation on Schedule 11.

You must prepare a separate Local Option Tax Worksheet for each product type (065 – Gasoline, 124 – Gasohol, E00 – Denatured Ethanol) sold to ~~end usersend-users~~ and retail stations.

Report the total gallons of motor fuel in Column A based on the county where the ~~end userend-user~~ or retail dealer is located. Gallons must be reported for each county even if the rate indicated on this worksheet is zero.

Multiply Column A gallons by the Column B rate to determine the portion of local option tax entitled to collection allowance. Enter the result in Column C for the appropriate county.

Multiply Column A gallons by the Column D rate to determine the portion of local option tax not entitled to collection allowance. Enter the result in Column E for the appropriate county.

Carry the total of all individual Column C entries to the bottom of Schedule 11, ~~p~~Page 12 and to ~~p~~Page 4, Line 14, Column A of the return.

Carry the total of all individual Column E entries to the bottom of Schedule 11, ~~p~~Page 12 and to ~~p~~Page 4, Line 16, Column A of the return.

**Note:** The local option taxes you report on this worksheet (Schedule 11) are due at the time of sale, delivery, or consignment to retail dealers, resellers, or ~~end usersend-users~~.

#### Ultimate Vendor Credits Worksheet – Schedule 12 (Page 13)

You must complete and submit this schedule to claim a credit for transactions that are tax-exempt or taxable at a greater rate if you:

- Sell undyed diesel fuel or undyed biodiesel to farmers that is used for agricultural purposes.

- Sell gasoline, gasohol, denatured ethanol, undyed diesel or undyed biodiesel fuel to the U.S. government in quantities of 500 gallons or more per delivery.
- Export tax-paid fuel.

#### Carry the total from this worksheet (Schedule 12, ~~p~~Page 13) to Line 25 of the return.

Use this worksheet to claim an offsetting credit against tax previously paid or a reported tax liability for taxable transactions occurring during the same reporting month. You may apply for a refund by filing Application For Refund (Form DR-26), ~~Application For Refund~~, with the Department.

#### Schedule 12 Instructions for Shared Collection Allowance Add-~~B~~ack

The Ultimate Vendor Credits Worksheet (Schedule 12) will allow a terminal supplier ~~thatwho~~ is claiming a credit to calculate a “shared collection allowance add-back” amount on qualifying sales of fuel on which tax was paid at the time of purchase.

The Ultimate Vendor Credits Worksheet requires you to calculate the full collection allowance on the gallons qualifying for credit. This amount will be subtracted from the state tax due, resulting in a reduction to your credit. This calculation is required even though you shared the collection allowance with a Florida licensed terminal supplier.

Lines 16 through 22 will assist you in calculating the “shared collection allowance add-back” for one-half of the collection allowance. The ~~shared collection allowance add-back“shared collection allowance add-back”~~ is then added to Line 15 (Ultimate Vendor Credit Calculation) to arrive at ~~the~~ Line 23 (Allowable Ultimate Vendor Credit).

The calculations for Lines 5 through 23 allow you to calculate the net tax credit taken against Line 24, “Combined Net Tax Due” (~~p~~Page 4, Line 24, of the return), after all collection allowances for state and local option taxes have been subtracted.

#### Schedule 13F (Pages 15 and 16) – EFT Bad Debt Credit Schedule for Reporting Gallons Delivered to EFT Wholesalers

Complete this schedule if you have sold fuel to licensed wholesalers authorized to defer payment and remit tax by electronic funds transfer (EFT) and you are unable to collect the tax due to the state from the wholesalers. You must provide detail information using this schedule to support the bad debt credit claimed. Carry the total from this detail schedule to Schedule 13B, ~~p~~Page 17, Line 1.

#### Schedule 13B (Page 17) – EFT Bad Debt Credits

Use this schedule to calculate credits for uncollected tax on fuel sold to wholesalers. Carry the total from this schedule to ~~p~~Page 3, Line 27 of the return.

**Note:** To qualify for the bad debt credit, you must notify the Florida Department of Revenue, Compliance Campaigns, P.O. Box 6417, Tallahassee, FL 32314-6417, (850)850-617-8594, within ~~ten (10)~~ days of the payment due date that the wholesaler failed to pay. The Department will then notify all terminal suppliers that the wholesaler’s deferral privilege is rescinded, and no further bad debt credits will be allowed for that wholesaler.

### Table of Product Types

|                                                                                                                     |
|---------------------------------------------------------------------------------------------------------------------|
| <b>Column A</b>                                                                                                     |
| 065 – Gasoline<br>124 – Gasohol<br>E00 – Denatured Ethanol                                                          |
| <b>Column B</b>                                                                                                     |
| 167 – Undyed Diesel<br>B00 – Undyed Biodiesel (B100)                                                                |
| <b>Column C</b>                                                                                                     |
| 226 – High Sulfur Dyed Diesel<br>227 – Low Sulfur Dyed Diesel<br>D00 – Dyed Biodiesel (B100)<br>072 – Dyed Kerosene |

### Table of Schedule Types

| <b>Schedule of Receipts Table</b> – Use one of the following schedule types for each product type reported. |                                                                           |
|-------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------|
| 1A.                                                                                                         | Gallons Received – Florida Tax – Paid                                     |
| 1B.                                                                                                         | Gallons received from supplier for export - Other States Taxes Paid       |
| 2A.                                                                                                         | Gallons Received from Licensed Supplier – Florida Tax – Unpaid (Exchange) |
| 2B.                                                                                                         | Total Product Received or Blended – Florida Tax – Unpaid                  |
| 3A.                                                                                                         | Gallons Imported Direct to Customer – Florida Tax – Unpaid                |
| 3B.                                                                                                         | Gallons Imported by Bulk Transfer into Tax-free Storage                   |

| <b>Schedule of Disbursements Table</b> – Use one of the following schedule types for each product type reported. |                                                                                         |
|------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------|
| 5A.                                                                                                              | Diesel Gallons Delivered all Taxes Collected (State and Local)                          |
| 5B.                                                                                                              | Gallons Delivered Florida State Tax Only Collected (Gasoline)                           |
| 5LO.                                                                                                             | Gallons of Gasoline/Gasohol Delivered to Retail Locations and End-users                 |
| 6A.                                                                                                              | Gallons Delivered to Licensed Dealers – Florida Tax Unpaid (Exchanges/Sales Above Rack) |
| 6B.                                                                                                              | Gallons Delivered – Florida Tax Unpaid (Dyed Diesel Only)                               |
| 6C.                                                                                                              | Gallons Delivered – Tax Collected by Supplier for Another State                         |
| 7A.                                                                                                              | Gallons Exported by Other Than Bulk Transfer – Florida Tax Paid                         |
| 7B.                                                                                                              | Gallons Exported by Supplier – Tax Self-accrued by Supplier for Another State           |
| 7D.                                                                                                              | Gallons Exported by Supplier Through Bulk Transfer                                      |
| 8.                                                                                                               | Gallons Delivered to U.S. Government – Tax Exempt (500 Gallons or more)                 |
| 10.                                                                                                              | Gallons of Undyed Diesel Delivered to Other Tax-exempt Entities                         |

### Contact Us

Information and tutorials are available at [floridarevenue.com/taxes/education](http://floridarevenue.com/taxes/education).

Tax forms and publications are available at [floridarevenue.com/forms](http://floridarevenue.com/forms).

To speak with a Department of Revenue representative, call Taxpayer Services at (850)850-488-6800, Monday through Friday, excluding holidays. For a written reply to tax questions, email Taxpayer Services at [fdortaxpayerservices@floridarevenue.com](mailto:fdortaxpayerservices@floridarevenue.com).

Subscribe to Receive Email Alerts from the Department.

Subscribe to receive an email for filing due date reminders, Tax Information Publications (TIPs), or proposed rules. Subscribe today at [floridarevenue.com/dor/subscribe](http://floridarevenue.com/dor/subscribe).

For more information on Fuel Tax, visit [floridarevenue.com/taxes/fuel](http://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](http://floridarevenue.com/forms).

|                |                                                                       |                        |
|----------------|-----------------------------------------------------------------------|------------------------|
| Form DR-309631 | Terminal Supplier Fuel Tax Return                                     | Rule 12B-5.150, F.A.C. |
| Form DR-309652 | Motor Fuel Taxes XML User Guide for eFile Developers and Transmitters | Rule 12B-5.150, F.A.C. |
| Form DR-26     | Application for Refund                                                | Rule 12-26.008, F.A.C. |



## Instructions for Filing Wholesaler/Importer Fuel Tax Return

For Calendar Year

DR-309632N  
R. **01/27 - 04/26**  
Rule 12B-5.150, F.A.C.  
Effective **01/27 - 04/26**  
Page 1 of 11

### 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?** Licensed wholesalers who sell or blend gasoline, gasohol or diesel fuel within Florida.

Generally, wholesalers are those fuel tax licensees who purchase gasoline, gasohol, denatured ethanol or diesel fuel from terminal suppliers or other wholesalers; place fuel into storage; and sell fuel to terminal suppliers, other wholesalers, retail dealers, and **end users end-users**.

A licensed wholesaler must obtain a separate license to import or export gasoline, gasohol, denatured ethanol or diesel fuel into or out of Florida by common carrier or truck.

#### Wholesalers may:

1. Sell fuel to terminal suppliers, other wholesalers, and exporters.
2. Export fuel from storage when licensed as an exporter.
3. Sell fuel to retail dealers or **end users end-users**.
4. Sell fuel to the U.S. **gGovernment**.
5. Sell fuel to farmers and commercial fishermen.
6. Blend products from storage where the resulting product is used to propel a vehicle, vessel, or aircraft.
7. Be required to collect local option tax on sales of gasoline to retail dealers and **end users end-users**.
8. Manufacture biodiesel for sale or use.

Wholesalers shall not collect county local option taxes on gasoline or gasohol sold to terminal suppliers or wholesalers. **Wholesalers must collect county local option taxes** on gasoline or gasohol sold to retail dealers or **end users end-users**.

**Note:** Licensed wholesalers who blend (pollutants) tax unpaid products must obtain a pollutants license.

**Importers:** Wholesalers licensed as importers may import gasoline, gasohol, denatured ethanol or diesel fuel by common carrier or truck. The wholesaler must accrue and pay the Florida state tax on imported fuel (gasoline, gasohol, and undyed diesel fuel). The tax is due on the 1st and late after the 20th day of the month following the month the fuel was imported. Local option tax on imported undyed diesel is due at the same time. Licensed importers who import (pollutants) tax unpaid products must obtain a pollutants license.

**Diversions:** You may find reporting requirements and the method to account for diverted fuel in section **(s-)** 206.416, Florida Statutes (F.S.).

The owner of fuel destined for a state other than Florida but delivered in Florida must report and pay tax on the diverted fuel. Terminal suppliers will not re-bill wholesalers for the Florida tax due on diverted fuel. Licensed wholesalers must report this fuel as a receipt on Schedule 2A. A wholesaler that diverts more than six **(6)** loads of fuel within a **three-month three (3) month** period must register as an importer.

**File and Pay Electronically:** Licensed wholesalers and importers are required to file and pay electronically. Enroll to file and pay electronically at **floridarevenue.com/taxes/eEnroll**. Wholesalers/Importers must choose to either manually key or import their tax return data into the application. Taxpayers who import their data must use a fixed-length text (flat) or comma-delimited (CSV) file format as provided in the *Motor Fuel Taxes Comma Delimited (CSV) and Flat File Specifications Wholesaler/Importer, Exporter, Blender, and Petroleum Carrier Fuel Tax Returns* (Form DR-309653) at **floridarevenue.com/taxes/importinfo**. Florida law imposes penalties for failing to file electronically or submitting incomplete or inaccurate data.

**Fuel Tracking Requirements Penalty** – Licensed wholesalers and importers who do not file electronically or who submit inaccurate data or data formatted incorrectly, will be notified by the Department in writing. The licensed wholesalers and importers 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 error(s) remain(s) uncorrected. This penalty is in addition to any other penalty imposed by law.

**Electronic Submission Penalty** – **Licensed wholesalers and importers are required to file and pay tax electronically if their tax remittance during the State of Florida's prior fiscal year (July 1 through June 30) was greater than \$5,000. 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 in order to determine whether they are obligated under the \$5,000 threshold. A \$10.00 penalty per month will may be assessed if a licensed wholesaler or importer has tax remittance greater than \$5,000 and they do not file electronically. This penalty is in addition to any other penalty imposed by law.**

**Return Due Date:** Your tax return is due to the Department on the **first 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 the Department has issued you a waiver from filing electronically, your return must be postmarked or delivered in person to the Department on or before the 20th day of the month following the collection period. If the 20th day is a Saturday, Sunday, or state or federal holiday, electronic and paper returns will be accepted as timely if filed on the next business day.

**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 day of the month. You must send electronic payments on or before the initiation deadlines. See the *Florida eServices Calendar of Electronic Payment Deadlines* (DR-659) at [floridarevenue.com/forms](http://floridarevenue.com/forms) in the eServices section for payment deadlines. Visit [floridarevenue.com/taxes/filepay](http://floridarevenue.com/taxes/filepay) for information on filing and paying taxes electronically.

**Late Returns:** If your payment or return is late, no collection allowance is authorized. In addition to all other penalties, 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 available at [floridarevenue.com/taxes/rates](http://floridarevenue.com/taxes/rates).

**Tax Rates:** The applicable tax rates are entered by the Florida Department of Revenue. The state tax rate on fuel and the county fuel tax rates imposed by counties, as provided in ss. 206.41, 206.87, 212.05, and 212.08(4), F.S., are published annually in TIPs and available at [floridarevenue.com/taxes/rates](http://floridarevenue.com/taxes/rates).

**Collection Allowance:** If you timely file your return and pay the tax due, you are entitled to receive a collection allowance, as provided in ss. 206.43, 206.97, and 206.91, F.S. The rate factors used to calculate the collection allowance are entered by the Department and published annually in TIPs and available at [floridarevenue.com/taxes/rates](http://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) 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

**Dyed Kerosene:** 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 both an importer and wholesaler. 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. Biodiesel is taxed at the diesel fuel rate when produced in or imported into Florida. Report unblended biodiesel as **Product Type B00** on the 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**. Report totals from the receipts and disbursements schedules on the tax return in Column C, with the totals of dyed 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**) on the tax return in Column B with pure undyed diesel and pure undyed biodiesel. See Schedule 2B ("Diesel Blends") for instructions on reporting undyed biodiesel and undyed diesel blends.

**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 totals from the receipts and disbursements schedules on the 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. See Schedule 2B ("Gasoline Blends") for instructions on reporting gasoline and ethanol blends.

**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. 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. See Schedule 2B for instructions on reporting gasohol.

## Line-by-Line Instructions

Lines 1 through 22 are on Page 4 of the Wholesaler/Importer Fuel Tax Return.

### 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.

**Line 1: Beginning Physical Inventory** – Report the beginning inventory of:

- gasoline, gasohol, and denatured ethanol in Column A;
- undyed diesel fuel, including biodiesel products, in Column B;
- dyed diesel fuel, dyed biodiesel, and dyed kerosene in Column C; and

The amounts entered on Line 1 must be the same as the amounts from Line 6 of the previous month's return.

Do not include inventories of fuel stored at retail service stations in the beginning or ending inventories on the tax return. Collect local option taxes at the time of sale, delivery, or consignment to retail dealers, resellers, and end users. Report local option taxes on Schedule 11 (Pages 11 and 12).

**Line 2: Receipts** – Enter the amounts from Page 5, Section I, Line 6 (Columns A, B and C). Total receipts must agree with the detail information provided in Schedules 1A, 1B, 2A, and 2B (Pages 7 and 8).

**Line 3: Disbursements** – Enter the amounts from Page 5, Section II, Line 9 (Columns A, B, C, and D). Total disbursements must agree with the detail information provided in Schedules 5A, 5B, 5LO, 7A, 7B, 8, 10 (Pages 9 and 10), and Schedule 11 (Pages 11 and 12).

**Line 4: Transfers** – Not required for Florida reporting purposes.

**Line 5: Gain or Loss** – Enter the number of gallons gained or lost in storage due to changes in temperature. This is for inventory reconciliation only. The tax is computed on net whole gallons.

**Line 6: Ending Physical Inventory** – Enter the actual physical inventory as of the end of the last day of the collection period. The total for each product in storage must agree with the physical inventory at the end of the month.

**Line 7: Net Taxable Gallons** – Enter the amounts from Page 5, Section I, Line 5 (Columns A, B, and D).

**Line 8: Gasoline and Diesel** – Multiply the gallons from Line 7, Columns A and B, by the tax rate and enter the results in the appropriate columns.

**Note:** The minimum local option tax has been added to the state taxes to create a statewide tax rate. The tax rate for gasoline includes both state taxes and the minimum local option tax in all counties.

### Line 9: Collection Allowance

- **Gasoline** – Multiply the tax due from Line 8, Column A by the gasoline rate printed on Line 9 and enter the result in Column A.

**Note:** The collection allowance rate on Line 9 includes state taxes and the minimum local option tax on gasoline.

**Note:** Wholesalers who are also licensed as importers must share 50% of the collection allowance with purchasers who have a valid wholesaler's or terminal supplier's license.

**Line 10: Collection Allowance – Diesel** – Multiply the tax due from Line 8, Column B by the collection allowance rate on Line 10 and enter the result in Column B.

### Line 11: Net State Fuel Tax Due

- Gasoline, gasohol, or denatured ethanol (Column A) – Subtract Line 9 from Line 8 and enter the result in Column A.
- Undyed diesel fuel (Column B) – Subtract Line 10 from Line 8 and enter the result in Column B.

**Line 12: Local Option Tax Entitled to Collection Allowance – Gasoline** – Enter the total amount of tax from Schedule 11, Page 12, Column C.

**Line 13: Collection Allowance – Gasoline Local Option Tax** – Multiply the tax due from Line 12 by the tax rate and enter the result in Column A.

**Line 14: Local Option Tax Not Entitled to Collection Allowance – Gasoline** – Enter the total amount of tax from Schedule 11, Page 12, Column E.

**Line 15: Total Local Option Tax Due – Gasoline** – Subtract Line 13 from Line 12, add Line 14, and enter the result in Column A.

**Line 16: Local Option Tax Entitled to Collection Allowance – Diesel** – Multiply the gallons from Line 7, Column B, by the tax rate and enter the result in Column B.

**Line 17: Collection Allowance – Diesel Local Option Tax** – Multiply the tax due from Line 16, Column B, by the tax rate and enter the result in Column B.

**Line 18: Local Option Tax Not Entitled to Collection Allowance – Diesel** – Multiply the gallons from Line 7, Column B, by the collection allowance rate and enter the result in Column B.

**Line 19: Total Local Option Tax Due – Diesel –** Subtract Line 17 from Line 16, add Line 18, and enter the result in Column B.

**Line 20: Total Tax Due – Gasoline –** Add Line 11, Column A, to Line 15, Column A and enter the result in Column A.

**Line 21: Total Tax Due – Diesel –** Add Line 11, Column B, to Line 19, Column B and enter the result in Column B.

**Line 22: Combined Gasoline and Diesel Fuel Tax Due –** Add Line 20, Column A and Line 21, Column B, and enter the result in Column C and carry the total to pPage 3, Line 22.

Lines 22 through 28 are on pPage 3 of the return.

**Line 23: Ultimate Vendor Credit –** Enter the amount from Schedule 12, pPage 13, Line 24.

**Line 24: Credit Memos Issued by DOR –** If you have received a credit memorandum(s) from the Department for overpayment of prior-period taxes, enter the total from such memorandum(s).

**Line 25: Tax Due with Return –** Add Lines 23 and 24, and subtract the total from Line 22 and enter the result.

**Line 26: Penalty –** If your return is late, compute penalty as indicated in the General Information and enter the result.

**Line 27: Interest –** If your tax payment is late, compute interest as indicated on pPage 2 under “Late Returns” and enter the result.

**Line 28: Total Due with Return –** Add the amounts from Lines 25, 26, and 27 and enter the result. This is the amount due with your return.

## You Must Sign and Date Your Return.

### Schedule Instructions

You are required to file a separate schedule of receipts or disbursements for each schedule and product type combination you report. **If you do not file a complete return, including all schedules, a \$200 penalty will be assessed.** This penalty is in addition to all other penalties.

**Note: Do not enter information in shaded areas.**

If you report:

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

### Schedules of Receipts (Pages 7 and 8)

Use this schedule to report receipts of fuel for the collection period on a transaction-by-transaction basis.

Wholesalers must pay tax each month on the total taxable receipts of gasoline, gasohol and undyed diesel fuel received or blended during the reporting period covered by this return.

### Schedule Type/Product Type

Complete a separate schedule type for each product type you report. Enter one of the receipt schedule types from the Schedule of Receipts Table with the appropriate product type found in the Product Type Table. Both tables are located on the last page of these Instructions.

### Company Name, FEIN, and Collection Period Ending

Enter the appropriate information on each schedule page for the wholesaler shown on the face of the tax return.

### Column Instructions

**Columns (1) and (2): Carrier –** Enter the name and FEIN of the company that transports the product.

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

- B = Barge
- BA = Book Adjustment (Blending of Fuel)
- J = Truck
- PL = Pipeline
- R = Rail
- S = Ship
- ST = Stock Transfer - Exchanges (use ST to report a transfer of ownership of reportable product from one position holder to another 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. Visit [floridarevenue.com/taxes/fuel](http://floridarevenue.com/taxes/fuel) for the Florida Department of Environmental Protection Tank Facility Database. 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.”

**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 amount of whole gallons received.
- Calculate and enter a grand total for Column 9 on the last page of each schedule.
- Carry the total of each receipt to pPage 5, Section I, and enter in the box matching the appropriate schedule and product type.

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

**Schedule Type Identifying Information**

**Schedule 1A. – Gallons Received – Florida Tax Paid**

Use this schedule to report receipts of tax-paid fuel on which Florida tax was charged at the time of purchase. List each purchase of tax-paid fuel in detail.

**Note:** If you convert or blend gasoline with a blend stock to produce gasohol, you will report the gallons of gasohol converted from gasoline on 1A after completing a book adjustment using Schedule 5B. See 2B for more details.

Carry the total from this schedule to pPage 5, sSection I, Line 1 of the return.

**Schedule 1B – Gallons Received from Supplier for Export – Other State's Taxes Paid**

Use this schedule to report the gallons of fuel you received from a terminal supplier where the terminal supplier collected the fuel tax for the state to which the fuel is exported. Complete this schedule in detail, listing each receipt of fuel destined for export.

Carry the total from this schedule to pPage 5, sSection I, Line 2 of the return.

**Schedule 2A – Gallons Received – Tax Unpaid (Imports)**

Use this schedule to report receipts of untaxed gasoline, gasohol, denatured ethanol, undyed diesel, undyed

biodiesel, dyed diesel, dyed biodiesel, or dyed kerosene fuel. Include any untaxed imports or shipments diverted to Florida.

In addition, use this schedule to report the gallons of aviation fuel converted to highway use as gasoline or undyed diesel fuel. The gallons of aviation fuel converted to highway use are reported on Schedule 2A as a receipt of gasoline (**Product Type 065**) and shown as a disbursement of gasoline (**Product Type 065**) on Schedule 5LO. The gallons of aviation fuel converted to use as undyed diesel fuel are reported on Schedule 2A as a receipt of undyed diesel (**Product Type 167**) and shown as a disbursement of undyed diesel fuel (**Product Type 167**) on Schedule 5A.

Complete this schedule in detail, listing each receipt of imported taxable fuel.

Carry the total from this schedule, by product type, to pPage 5, Section I, Line 3 of the return.

**Schedule 2B – Total Product Received or Blended – Florida Tax Unpaid**

Use this schedule to report the receipt of:

- Untaxed products sold for use as motor or diesel fuel.
- Untaxed blend stocks (i.e., alcohol, natural gasoline, toluene, benzene, and waste oil) used to increase the volume of motor fuel or diesel fuel.

**Gasohol** – Use the following instructions if you blend denatured ethanol with gasoline to expand the gallons available for sale or use.

- 1a. Report the receipt of untaxed denatured ethanol to be blended with gasoline on Schedule 2B as **Product Type E00**.  
Or
- 1b. Report the receipt of tax paid denatured ethanol to be blended with gasoline on Schedule 1A as **Product Type E00**.
2. Report the disbursement of denatured ethanol to be blended with gasoline on Schedule 5B as **Product Type E00**. This internal disbursement/exchange shows the conversion of ethanol (disbursed for blending) to gasohol for inventory reporting purposes. Report the disbursement as a summary roll-up by entering "BA" in Column 3, "SUM" in Column 9, and the net gallons converted to gasohol in Column 10. Enter 999999991 for all other columns.

**Note:** Report denatured ethanol in Column A with gasoline and gasohol.

3. Report the receipt of denatured ethanol, which is blended with gasoline, on Schedule 1A as **Product Type 124**. Report the receipt as a summary roll-up by entering "BA" in Column 3, "SUM" in Column 8, and the net gallons converted to **Product Type 124** in Column 9. Enter 999999991 for all other columns. The net gallons reported on Schedule 1A must equal the internal disbursement gallons reported on Schedule 5B.

4. Report the disbursement of gasoline, to be blended with denatured ethanol, on Schedule 5B as **Product Type 065**. This internal disbursement/exchange shows the conversion of gasoline to gasohol for inventory reporting purposes. Report the disbursement as a summary roll-up by entering "BA" in Column 3, "SUM" in Column 9, and the net gallons converted to gasohol in Column 10. Enter 999999991 for all other columns.
5. Report the receipt of gasoline, blended with denatured ethanol, on Schedule 1A as **Product Type 124**. Report the receipt as a summary roll-up by entering "BA" in Column 3, "SUM" in Column 8, and the net gallons converted to gasohol in Column 9. The net gallons reported on Schedule 1A must equal the internal disbursement gallons reported on Schedule 5B. Enter 999999991 for all other columns.
6. Report the disbursement of the combined gasoline and ethanol blend (gasohol) on the appropriate disbursement schedule as **Product Type 124**. Report this information in detail on a transaction-by-transaction basis.

**Gasoline Blends (Other than Gasohol) –** Use the following instructions if you blend gasoline with non-tax-paid blend products to expand the gallons of gasoline available for sale or use.

1. Report the receipt of non-tax-paid blend products on Schedule 2B as **Product Type 065**. Report the receipt as a summary roll-up by entering "BA" in Column 3, "SUM" in Column 8, and the net gallons in Column 9. Enter 999999991 for all other columns.
2. Report the disbursement of the gasoline and blend stock on the appropriate disbursement schedule as **Product Type 065**. Report this information in detail on a transaction-by-transaction basis.

## Diesel Blends

**Undyed Diesel and Biodiesel Blends –** Use the following instructions if you blend biodiesel with undyed diesel fuel to expand the gallons of undyed diesel available for sale or use.

1. Report the receipt of biodiesel to be blended with undyed diesel fuel on the appropriate receipt schedule as **Product Type B00**. Report this information in detail on a transaction-by-transaction basis.
2. Report the disbursement of biodiesel to be blended with undyed diesel fuel on Schedule 5A as **Product Type B00**. This internal disbursement/exchange shows the conversion of biodiesel to undyed diesel fuel for inventory reporting purposes. Report the disbursement as a summary roll-up by entering "BA" in Column 3, "SUM" in Column 9, and the net gallons converted to undyed diesel in Column 10. Enter 999999991 for all other columns.
3. Report the receipt of biodiesel, which is blended with undyed diesel fuel, on Schedule 1A as

**Product Type 167.** Report the receipt as a summary roll-up by entering "BA" in Column 3, "SUM" in Column 8, and the net gallons converted to **Product Type 167** in Column 9. The net gallons reported on Schedule 1A must equal the internal disbursement gallons reported on Schedule 5A. Enter 999999991 for all other columns.

4. Report the receipt of undyed diesel fuel, which is blended with biodiesel, on the appropriate schedule of receipts as **Product Type 167**. Report this information in detail on a transaction-by-transaction basis.
5. Report the disbursement of the biodiesel and undyed diesel fuel blend on the appropriate disbursement schedule as **Product Type 167**. Report this information in detail on a transaction-by-transaction basis.

**Diesel Blends Other than Biodiesel –** Use the following instructions if you blend tax-paid undyed diesel fuel with a non-tax-paid product, such as waste oil, to expand the gallons of diesel fuel available for use or sale.

1. Report the receipt of untaxed paid blend products on Schedule 2B as **Product Type 167**. Report the receipt as a summary roll-up by entering "BA" in Column 3, "SUM" in Column 8, and the net gallons in Column 9. Enter 999999991 for all other columns.

**Note:** No internal transfer of diesel fuel is required, as in the case of gasoline blended with alcohol, since the blending of the untaxed product with the tax paid undyed diesel does not change the product type from undyed diesel. Report this information in detail on a transaction-by-transaction basis.

2. Report the disbursement of the undyed diesel and untaxed blend product on the appropriate schedule as **Product Type 167**. Report this information in detail on a transaction-by-transaction basis.

Report a roll-up total for the month using Schedule 2B with the appropriate product type for the:

- receipt of alcohol that is blended with gasoline to make gasohol;
- receipt of other blend stocks (i.e., alcohol, natural gasoline, toluene, benzene, waste oil, biodiesel) used to increase the volume of motor fuel or diesel fuel;

Enter "BA" in Column 3, "SUM" in Column 8, and the total net gallons blended, converted, or sold in Column 9. Enter 999999991 for all other columns.

## Schedules of Disbursements (Pages 9 and 10)

Use this schedule to report disbursements of fuel for the collection period.

### Schedule Type/Product Type

Complete a separate schedule type for each product type you report. Enter one of the disbursement schedule types from the Schedule of Disbursements Table with

the appropriate product type found in the Table of Product Types. Both tables are located on the last page of these Instructions.

### **Company Name, FEIN, and Collection Period Ending**

Enter the appropriate information on each schedule page for the reporting wholesaler shown on the face of the tax return.

### **Column Instructions**

**Columns (1) and (2): Carrier** – Enter the name and FEIN of the company that transports the product.

**Column (3): Mode of Transport** – Enter the mode of transport. Use one of the following:

- B = Barge
- BA = Book Adjustment (change in product type, e.g., gasoline to gasohol)
- PL = Pipeline
- J = Truck
- R = Rail
- S = Ship
- ST = Stock Transfer - Exchanges (use ST to report a transfer of ownership of reportable product from one position holder to another within a terminal or bulk plant.)

**Column (4): Point of Origin/Destination** – Enter the locations the product was transported from or to. There are three options you may select from for reporting the point of origin or the point of destination.

**Option 1.** When the origin or destination is a terminal (either inside or outside Florida), use the **IRS 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 **DEP 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."

**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."

**Column (5):** Not required for Florida reporting purposes.

**Columns (6) and (7): Sold to/Purchaser's Name/FEIN** – Enter the name and FEIN of the company the product was sold to.

**Column (8): Date Shipped** – Enter the date the product was shipped.

**Column (9): 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 (10): Net Gallons** – Enter the net amount of whole gallons disbursed. Provide a grand total for Column 10 on the last page for each schedule type/product type. Carry the total forward to **pPage 5**, Section II, and enter it on the line matching the appropriate schedule type total.

**Columns (11) and (12):** Not required for Florida reporting purposes.

### **Schedule Type Identifying Information**

#### **Schedule 5A - Diesel Gallons Delivered – All Taxes Collected**

Use this schedule to report all disbursements of dyed and undyed diesel fuel, biodiesel, and dyed kerosene.

You may summarize sales of dyed diesel to other wholesalers or to terminal suppliers by purchaser instead of reporting each transaction. Enter the purchaser's name and FEIN in Columns 6 and 7, enter "SUM" in Column 9, and enter the total net gallons sold to that purchaser in Column 10. Enter 999999990 for all other columns.

You may summarize sales of dyed biodiesel and dyed diesel to retailers and **end users end-users** as a roll-up total of all such sales during the month. Enter "SUM" in Column 9 and enter the total net gallons sold in Column 10. Enter 999999990 for all other columns.

Carry the total from this schedule to **pPage 5**, Section II, Line 2 on the return.

#### **Schedule 5B – Gallons Delivered – State Tax Collected (Gasoline)**

Use this schedule to report:

- disbursements of gasoline, gasohol or denatured ethanol fuel to terminal suppliers, importers, or other wholesalers;
- disbursements to retail dealers and **end users end-users**;
- internal disbursements of gasoline blended with alcohol to create gasohol.

You must list in detail each disbursement of gasoline, gasohol and denatured ethanol fuel. Do not use this schedule to report:

- gallons of gasoline, gasohol, or denatured ethanol used to fuel company-owned vehicles; refer to **Schedule 5LO**;
- disbursements of aviation fuel converted for highway use;

**Gasoline Blended with Alcohol:** The gallons of gasoline being blended with alcohol are reported as an internal disbursement/exchange of product from/to the reporting wholesaler of **Product Type 065** on Schedule 5B. This transfer permits the reporting wholesaler to convert the gasoline to gasohol for inventory reporting purposes. The gallons of gasoline being blended with alcohol are reported, at the same time, as a receipt of gasohol (**Product Type 124**) on Schedule 1A. See 2B for more details.

Carry the total from this schedule to **pPage 5**, Section II, Column A or D, Line 3 of the return.

**Conversion of Aviation Gasoline for Use Other Than in an Aircraft:** Complete the following steps if you used or sold aviation gasoline, with an octane rating greater than or equal to 75 and a lead content less than or equal to 0.05 grams per gallon, for use other than in an aircraft. These steps will allow you to pay the motor fuel tax required by Part 1 of **cChapter 206, F.S.**

- Report a receipt of the converted product as gasoline (**Product Type 065**) on Schedule 2B.
- When selling to licensed terminal suppliers or wholesalers report the sale/disbursement of gasoline (**Product Type 065**) on Schedule 5B.
- When selling to **end users end-users** report the sale/disbursement of gasoline (**Product Type 065**) on Schedule 5LO and summarize on the Retail Local Option Tax Worksheet (Schedule 11, **pPages 11 and 12**).

**Note:** The rate of tax on aviation gasoline is determined by the octane level, lead content, and use of fuel. The chart (on **pPage 8**) defines the tax rate on aviation gasoline by product and use.

#### **Jet Fuel or Undyed Kerosene Converted from**

**Aviation to Undyed Diesel Fuel:** If you blend jet fuel or undyed kerosene with undyed diesel to produce diesel fuel for highway use (whether for sale or use by the reporting wholesaler):

- Report a receipt of the converted product as undyed diesel (**Product Type 167**) on Schedule 2B.
- When selling to licensed wholesalers or **end users end-users** report the sale/disbursement of undyed diesel (**Product Type 167**) on Schedule 5A.
- When selling to the federal government, report the sale/disbursement of gasoline (**product type 065**) or undyed diesel fuel (**Product type 167**) on Schedule 8.
- When selling gasoline (**Product Type 065**) or undyed diesel (**Product Type 167**) for export, report the sale/disbursement on the appropriate schedule (7A or 7B).

#### **Schedule 5LO – Gasoline/Gasohol Delivered to Retail Locations and **End Users End-Users****

Report disbursements of gasoline, gasohol, or denatured ethanol sold to retail dealers, **end users end-users**, or aviation fuel converted to motor fuel used on highways. You are considered an **end user end-user** if you deliver motor fuel to company-owned stations or use motor fuel in company-owned vehicles. List in detail, each disbursement of

gasoline or gasohol sold. Complete a separate Schedule 5LO for disbursements of gasoline and disbursements of gasohol.

If you are filing a paper return, complete Schedule 5LO and transfer the information by product type (065 – Gasoline, 124 – Gasohol, E00 – Denatured Ethanol) to the appropriate county listed on the Retail Local Option Tax Worksheet (Schedule 11, **pPages 11 and 12**). The gallon total from Schedule 5LO disbursements should equal the gallon total reflected on the Retail Local Option Tax Worksheet (Schedule 11, **pPage 12**).

If you file your tax information electronically, you are not required to transfer the Schedule 5LO transaction information to the Retail Local Option Tax Worksheet (Schedule 11), the system will do it for you. The system will also transfer the total Schedule 5LO gallons to **pPage 5**, Section II, Column A, Line 1 for you, if you have included a valid DEP facility number of the retail dealer or **end user end-user** location where the gasoline or gasohol was delivered. The DEP facility number consists of **nine-digits nine (9) digits**. The first two (2) are the county code, followed by the **seven-digit seven (7) digit** facility number. If you do not have the complete **nine-digit nine (9) digit** DEP facility number, you must insert the **two-digit two (2) digit** county code followed by seven 1's (e.g., Alachua = 011111111).

If you do not provide a valid DEP facility number or two digit county code followed by seven ones, the Department will select the county with the highest local option tax rate to assign your incomplete destination delivery transactions and a notice of additional tax due will be issued.

Your collection allowance will be denied for failure to file a complete return.

Carry the total from this schedule to **pPage 5**, Section II, Column A, Line 1.

**Note:** The local option taxes you report on this schedule are due at the time of sale, delivery, or consignment to retail dealers, resellers, or **end users end-users**.

#### **Schedule 7A – Gallons Exported by Other Than Bulk Transfer (Licensed Exporters Only)**

Use this schedule to report gallons of dyed diesel and tax-paid gallons of gasoline, gasohol, undyed diesel, or biodiesel fuel that you export by common or private carrier. List each export in detail.

Carry the total from this schedule to **pPage 5**, Section II, Line 5 on the return.

#### **Schedule 7B – Gallons Exported – Other State's Tax Paid to Supplier (Licensed Exporters Only)**

Use this schedule to report exports of gasoline, undyed diesel, dyed diesel and biodiesel fuel when the destination state's tax is paid to the supplier at the time of purchase or receipt, and the supplier remits the tax directly to the destination state. List each export in detail. A copy of the state of destination's tax return is required to support the gallons of fuel reported on this schedule.

Carry the total from this schedule to **pPage** 5, Section II, Line 5 of the return.

### **Schedule 8 – Gallons Delivered to U.S. Government – Tax Exempt (500 Gallons or More)**

Use this schedule to report sales of gasoline, gasohol, denatured ethanol, undyed diesel, dyed diesel, or biodiesel fuel to the U.S. government or its agencies in quantities of 500 gallons or more. List each disbursement in detail.

Carry the total from this schedule to **pPage** 5, Section II, Line 6 of the return.

### **Schedule 10 – Gallons of Undyed Diesel Fuel, Jet Fuel, or Aviation Gasoline Delivered to Other Tax-exempt Entities**

Use this schedule to report:

- sales of undyed diesel fuel or undyed biodiesel to farmers for agricultural purposes.

**Special Provision For Sales to Farmers:** If you make deliveries of undyed diesel or undyed biodiesel to farmers who have multiple tank locations in the same county, all of which must be registered with the DEP, you may select one of the farmer's DEP facility numbers in each county and report all deliveries in that county under 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, or call (850)850-617-8594, telling us that you will report in this manner. Include a list of the farmer's DEP facility numbers from that county that will be rolled-up under one DEP facility number.

To summarize, enter the selected DEP facility number in Column 4, Point of Destination; the purchaser name and FEIN in Columns 6 and 7; the word "SUM" in Column 9; and the total net gallons delivered to that DEP facility number in Column 10. Enter 999999995 for all other columns.

### **Deliveries to facilities not registered with the DEP:**

If the undyed diesel, biodiesel, kerosene, or jet fuel is delivered to a storage tank that is not required to be registered with DEP, the deliveries may be summarized by roll-up total of all such disbursements during the month. To summarize by roll-up total, enter the word "SUM" in Column 9, and enter the total net gallons delivered to non-DEP locations in Column 10. Enter 999999993 for all other columns.

### **Deliveries of undyed diesel and biodiesel**

Carry the total from this schedule for undyed diesel (**Product Type 167**) or undyed biodiesel (**Product Type B00**) to **pPage** 5, Section II, Column B, Line 8 of the return.

To calculate the qualifying credit for taxes previously paid, carry the total gallons from this schedule (**pPage** 10) to Schedule 12, **pPage** 13, Line 1 (Ultimate Vendor Credits Worksheet).

## **Other Schedules**

### **Retail Local Option Tax Worksheet – Summary By County - Schedule 11 (pPages 11 and 12)**

Use Schedule 5LO to report sales of gasoline, gasohol, or denatured ethanol to retail dealers or **end users end-users**, and gasoline or gasohol you use in your own vehicles before completing this worksheet.

When filing your return electronically, do not transfer the Schedule 5LO transaction information to the Retail Local Option Tax Worksheet (Schedule 11), the filing system will do this for you. The system also transfers the total gallons from Schedule 5LO to **pPage** 5, Section II, Column A, Line 1 for you, if you have included a valid DEP facility number of the retail dealer or **end user end-user** location where the gasoline or gasohol was delivered. The DEP facility number consists of nine (9) digits. The first two (2) are the county code, followed by the **seven-digit seven (7) digit** facility number. If you do not have the complete **nine-digit nine (9) digit** DEP facility number, you must insert the **two-digit two (2) digit** county code followed by seven 1's (e.g., Alachua = 011111111).

**Note:** If you are filing a paper return, once Schedule 5LO is completed, you must transfer the information by product type (065 – Gasoline, 124 – Gasohol, E00 – Denatured Ethanol) to the appropriate county listed on this schedule. The gallon total from Schedule 5LO disbursements should equal the gallon total shown on the Retail Local Option Tax Worksheet (Schedule 11, **pPage** 12).

If you do not provide a valid DEP facility number or two-digit county code followed by seven ones, the Department will select the county with the highest local option tax rate to assign your incomplete destination delivery transactions and will issue a notice of additional tax due. Your collection allowance will be denied for failure to file a complete return.

Carry the total from this schedule to **pPage** 5, Section II, Column A, Line 1 of the return.

**Note:** The rates on this schedule have been reduced by the minimum local option tax. The minimum local option tax is defined as the smallest local option tax imposed in all 67 Florida counties. This tax is added to the state tax to create a combined rate, which is used in the calculation on **pPage** 4, Line 8 of the return. The remaining portion above the minimum local option tax will be printed on and used as part of the calculation on Schedule 11.

You must prepare a separate Local Option Tax Worksheet for each product type (065 – Gasoline, 124 – Gasohol, E00 – Denatured Ethanol) sold to **end users end-users** and retail stations.

Report the total gallons of motor fuel in Column A based on the county where the **end user end-user** or retail dealer is located. Gallons must be reported for each county even if the rate indicated on this worksheet is zero.

Multiply Column A gallons by the Column B rate to determine the portion of local option tax entitled to collection allowance. Enter the result in Column C for the appropriate county.

Multiply Column A gallons by the Column D rate to determine the portion of local option tax not entitled to collection allowance. Enter the result in Column E for the appropriate county.

Carry the total of all individual Column C entries to the bottom of Schedule 11, pPage 12 and to Line 13, Column A, on pPage 4 of the return.

Carry the total of all individual Column E entries to the bottom of Schedule 11, pPage 12 and to Line 15, Column A, pPage 4 of the return.

**Note:** The local option taxes you report on this worksheet (Schedule 11) are due at the time of sale, delivery, or consignment to retail dealers, resellers, or end users ~~end-users~~.

### Ultimate Vendor Credits Worksheet – Schedule 12 (pPage 13)

You must complete and submit this schedule to claim a credit for transactions that are tax-exempt or taxable at a greater rate if you:

- sell undyed diesel fuel or undyed biodiesel to farmers that is used for agricultural purposes;
- sell gasoline, gasohol, denatured ethanol, undyed diesel, undyed biodiesel or undyed kerosene fuel to the U.S. government in quantities of 500 gallons or more per delivery;
- export tax-paid fuel;

Carry the total from this worksheet (Schedule 12, pPage 13) to Line 23 of the return.

Use this worksheet to claim an offsetting credit against tax previously paid or a reported tax liability for taxable transactions occurring during the same reporting month. You may apply for a refund by filing Form DR-26, *Application for Refund*, with the Department instead of claiming a credit.

### Schedule 12 Instructions for Shared Collection Allowance Add-Back

The Ultimate Vendor Credits Worksheet (Schedule 12) will allow a wholesaler who is claiming a credit to calculate a “shared collection allowance add-back” amount on qualifying sales of fuel on which tax was paid at the time of purchase.

The Ultimate Vendor Credits Worksheet requires you to calculate the full collection allowance on the gallons qualifying for credit. This amount will be subtracted from the state tax due, resulting in a reduction to your credit. This calculation is required even though you shared the collection allowance with a Florida licensed terminal supplier.

Lines 16 through 22 will assist you in calculating the “shared collection allowance add-back” for one-half

of the collection allowance. The “shared collection allowance add-back” is then added to Line 15 (Ultimate Vendor Credit Calculation) to arrive at Line 23 (Allowable Ultimate Vendor Credit).

The calculations for lines 5 through 23 (on Schedule 12, pPage 13) allow you to calculate the net tax credit taken against Line 24, “Combined Net Tax Due” (pPage 4, Line 22, of the return), after all collection allowances for state and local option taxes have been subtracted.

**Table of Schedule Types**

| <b>Schedule of Receipts Table</b> - Use one of the following schedule types for each product type reported.      |                                                                                                     |
|------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------|
| 1A.                                                                                                              | Gallons Received – Florida Tax – Paid                                                               |
| 1B.                                                                                                              | Gallons Received from Licensed Supplier – Other State Taxes Paid                                    |
| 2A.                                                                                                              | Gallons Received -Tax – Unpaid (Imports)                                                            |
| 2B.                                                                                                              | Total Product Received or Blended – Florida Tax – Unpaid                                            |
| <b>Schedule of Disbursements Table</b> - Use one of the following schedule types for each product type reported. |                                                                                                     |
| 5A.                                                                                                              | Diesel Gallons Delivered - All Taxes Collected (State and Local)                                    |
| 5B.                                                                                                              | Gallons Delivered Florida State Tax Only Collected (Gasoline/Aviation)                              |
| 5LO.                                                                                                             | Gallons of Gasoline/Gasohol Delivered to Retail Locations and <u>End Users</u> <del>End-Users</del> |
| 7A.                                                                                                              | Gallons Exported by Other Than Bulk Transfer - Florida Tax Paid                                     |
| 7B.                                                                                                              | Gallons Exported by Supplier - Tax Self-accrued by Supplier for Another State                       |
| 8.                                                                                                               | Gallons Delivered to U.S. Government - Tax Exempt (500 Gallons or more)                             |
| 10.                                                                                                              | Gallons of Undyed Diesel Fuel Delivered to Other Tax-exempt Entities                                |

**Table of Product Types**

| <b>Column A</b>               |
|-------------------------------|
| 065 – gasoline                |
| 124 – gasohol                 |
| E00 – denatured ethanol       |
| <b>Column B</b>               |
| 167 – undyed diesel           |
| B00 – undyed biodiesel (B100) |
| <b>Column C</b>               |
| 226 – high sulfur dyed diesel |
| 227 – low sulfur dyed diesel  |
| D00 – dyed biodiesel (B100)   |
| 072 – dyed kerosene           |

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Information and tutorials are available at [floridarevenue.com/taxes/education](http://floridarevenue.com/taxes/education).

Tax forms and [brochures](#) [publications](#) are available at [floridarevenue.com/forms](http://floridarevenue.com/forms).

**To speak with a Department of Revenue representative**, call Taxpayer Services at [\(850\)850-488-6800](tel:(850)850-488-6800), Monday through Friday, excluding holidays. For a written reply to tax questions, email Taxpayer Services at [fdortaxpayerservices@floridarevenue.com](mailto:fdortaxpayerservices@floridarevenue.com).

### **Subscribe to Receive Email Alerts from the Department.**

Subscribe to receive an email for filing due date reminders, Tax Information Publications (TIPs), or proposed rules. Subscribe today at [floridarevenue.com/dor/subscribe](http://floridarevenue.com/dor/subscribe).

For more information on Fuel Tax, visit [floridarevenue.com/taxes/fuel](http://floridarevenue.com/taxes/fuel). There you will find information on Temporary Fuel Tax Licenses during Disasters or Declared State of Emergencies, Tax Incentives, Refunds, Rate Charts, and the Tank Facility Database from the Florida Department of Environmental Protection.

## 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](http://floridarevenue.com/forms).

|                |                                                                                                                                                       |                        |
|----------------|-------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------|
| Form DR-26     | Application for Refund                                                                                                                                | Rule 12-26.008, F.A.C. |
| Form DR-309653 | Motor Fuel Taxes Comma Delimited (CSV) and Flat File Specifications<br>Wholesaler/Importer, Exporter, Blender, and Petroleum Carrier Fuel Tax Returns | Rule 12B-5.150, F.A.C. |



## Instructions for Filing Blender Fuel Tax Return

For Calendar Year

DR-309635N  
R. 01/27 04/26  
Rule 12B-5.150, F.A.C.  
Effective 01/27 04/26  
Page 1 of 8

### General Information

**Alternative Fuel** – Alternative fuel dealers **in Florida** 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 **Florida Department of Revenue**. 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?** Any **business that person who** is not otherwise licensed under Chapter 206, Florida Statutes (F.S.), and who is engaged in the activity of blending gasoline, gasohol, denatured ethanol, or diesel fuel with tax free or partially untaxed products for personal use in a vehicle, machine, vessel, or aircraft.

#### Examples of blending include:

1. Mixing alcohol products (such as ethanol) with gasoline to create gasohol;
2. Mixing undyed kerosene with undyed diesel fuel to increase the volume of diesel fuel;
3. Mixing waste oil products with diesel fuel to increase the volume of diesel fuel;
4. Mixing or adding any product that increases the volume of existing highway fuel; and
5. Any product created through blending or use upon which fuel taxes were not previously paid.

The *Blender Fuel Tax Return* (DR-309635) is used by licensed blenders to report receipts and disbursements of taxable fuel.

**Blenders:** Generally, blenders are taxpayers **that who** purchase highway fuels tax-paid from their supplier. Blenders increase (or extend) the usable volume of highway fuels by mixing tax-paid fuel (motor fuel or diesel fuel) with products that are typically not used as a highway fuel.

You must register with the Department and file a pollutants tax return if you mix a tax unpaid blend stock with a motor or diesel fuel.

**Note:** Licensed blenders are not authorized to purchase motor fuel or undyed diesel fuel tax-free. In addition, blenders may not sell these products. Blenders that sell motor fuel, undyed diesel fuel must be licensed as a terminal supplier or a wholesaler. Blenders may purchase, without tax or at reduced rates, motor fuel, undyed diesel fuel that do not require a fuel license to be purchased tax-free.

Licensed wholesalers and terminal suppliers are not required to obtain a blenders license to convert or blend

an untaxed product to/with a taxable product to propel a vehicle, vessel, machine, or aircraft.

**File and Pay Electronically:** Licensed fuel blenders are required to file and pay electronically. Enroll to file and pay electronically at [floridarevenue.com/taxes/eEnroll](http://floridarevenue.com/taxes/eEnroll).

Blenders must choose to either manually key or import their tax return data into the application. Taxpayers that **who** import **their** data must use fixed-length text (flat) or comma-delimited (CSV) file format as provided in the *Motor Fuel Taxes Comma Delimited (CSV) and Flat File Specifications - Wholesaler/Importer, Exporter, Blender, and Petroleum Carrier Fuel Tax Returns* (Form DR-309653) document at [floridarevenue.com/taxes/importinfo](http://floridarevenue.com/taxes/importinfo).

Florida law imposes penalties for failing to file electronically or submitting incomplete or inaccurate electronic data.

**Fuel Tracking Requirements Penalty** – A licensed fuel blender **that who** does not file electronically or **that who** submits inaccurate data or data formatted incorrectly, will be notified by the Department in writing. The licensed fuel blender 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 error(s) remain(s) uncorrected. This penalty is in addition to any other penalty imposed by law.

**Electronic Submission Penalty** – Licensed fuel blenders are required to file and pay tax electronically if their tax remittance during the State of Florida's prior fiscal year (July 1 through June 30) was greater than \$5,000. 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 in order to determine whether they are obligated under the \$5,000 threshold. A \$10.00 penalty per month **will may** be assessed if a licensed fuel blender has tax remittance greater than \$5,000 and **does they do** not file electronically. This penalty is in addition to any other penalty imposed by law.

**Return Due Date:** Your tax return is due to the Department on the **first 4th** 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 the Department has issued you a waiver from filing electronically, your return must be postmarked or delivered in person to the Department on or before the 20th day of the month following the collection period. If the 20th day is a Saturday, Sunday, **or** state or federal holiday, electronic and paper returns will be accepted as timely if filed on the next business day.

**Payment Due Date:** You must initiate your electronic payment and receive a confirmation number no later than

5 p.m. ET 5:00 p.m., ET on the business day prior to the 20th day of the month. You must send electronic payments on or before the initiation deadlines. See the *Florida eServices Calendar of Electronic Payment Deadlines* (DR-659) at [floridarevenue.com/forms](http://floridarevenue.com/forms) in the eServices section for payment deadlines. Visit [floridarevenue.com/taxes/filepay](http://floridarevenue.com/taxes/filepay) for information on filing and paying taxes electronically.

**Late Returns:** If your payment or return is late, no collection allowance is authorized. In addition to all other penalties, 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 on 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 at [floridarevenue.com/taxes/rates](http://floridarevenue.com/taxes/rates).

**Tax Rates:** The applicable tax rates are entered by the Department. The state tax rate on fuel and the county fuel tax rates imposed by counties, as provided in sections (ss.) 206.41, 206.87, 212.05, and 212.08(4), F.S., are published annually in TIPs and available at [floridarevenue.com/taxes/rates](http://floridarevenue.com/taxes/rates).

**Collection Allowance:** If you timely file your return and pay the tax due, you are entitled to receive a collection allowance, as provided in ss. 206.43, 206.97, and 206.91, F.S. The rate factors used to calculate the collection allowance are entered by the Department and published annually in TIPs at [floridarevenue.com/taxes/rates](http://floridarevenue.com/taxes/rates).

**Supplemental Returns:** If you must correct a previously file fuel tax return or supporting schedule information, please contact Taxpayer Services at (850) 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 and Biodiesel Product Types

### Dyed Kerosene:

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 both an importer and wholesaler. 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. Biodiesel is taxed at the diesel fuel rate when produced in or imported into Florida. Report unblended biodiesel as **Product Type B00** on the tax return in Column B with undyed petroleum diesel.

**Dyed Biodiesel (B100):** Biodiesel dyed to the specification of s. 206.8741, F.S., is exempt from diesel fuel tax. Report dyed biodiesel as **Product Type D00**. Report totals from the receipts and disbursements schedules on the tax return in Column C, with the totals of dyed 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**) on the tax return in Column B with pure undyed 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**. Report totals from the receipts and disbursements schedules on the tax return in Column C, with the totals of dyed petroleum diesel 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.

See Schedule 2B ("Gasoline Blends") for instructions on reporting gasoline and ethanol blends.

**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. 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.

See exhibits A and B on the last page of these instructions for a description of product and schedule types.

## Line-by-Line Instructions

Lines 1 through 22 are found on pPage 4 of the *Blender Fuel Tax Return* (Form DR-309635).

### 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.

**Line 1: Beginning Physical Inventory** – Report the actual beginning inventory (physical reading) of:

- gasoline, gasohol, and denatured ethanol in Column A;
- undyed diesel fuel, including biodiesel products, in Column B;
- dyed diesel fuel and dyed biodiesel in Column C; and

The amounts entered on Line 1 must be the same as the amounts from Line 6 of the previous month's return.

Do not include inventories of fuel stored at retail service stations in the beginning or ending inventories on the tax return. Collect local option taxes at the time of sale, delivery, or consignment to retail dealers, resellers, and end users/end-users.

Report local option taxes on Schedule 11 (pPages 11 and 12).

**Line 2: Receipts** – Enter the amounts from pPage 5, Section I, Line 3 (Columns A, B, C, and D). Total receipts must agree with the detail information provided in Schedule 2B (non-tax paid gallons) plus gallons received tax-paid.

**Note:** This line must include receipts of aviation gasoline converted to highway use blended with diesel fuel for highway use.

**Line 3: Disbursements** – Use Line 3 to report gallons of gasoline, gasohol, denatured ethanol, undyed diesel, undyed biodiesel, dyed diesel, dyed biodiesel, dyed kerosene, and blended products used during the month.

Enter the amounts from pPage 5, Section II, Line 5 (Columns A, B, and C). Total disbursements must agree with the detail information provided in Schedule 5LO (pPages 9 and 10), and Schedule 11 (pPages 11 and 12).

**Line 4: Transfers** – Not required for Florida reporting purposes.

**Line 5: Gain or Loss** – Enter the number of gallons gained or lost in storage due to changes in temperature for each product type. This is for inventory reconciliation only. The tax is computed on net whole gallons.

**Line 6: Ending Physical Inventory** – Enter the actual physical inventory as of the end of the last day of the collection period. The total for each product in storage must agree with the physical inventory at the end of the month.

**Line 7: Net Taxable Gallons** – Enter the amounts from pPage 5, Section I, Line 1 (Columns A and B).

**Line 8: Gasoline and Diesel** – Multiply the gallons from Line 7, Columns A and B, by the tax rates and enter the results in the appropriate columns.

### Line 9: Collection Allowance –

- **Gasoline** – Multiply the tax due from Line 8, Column A by the gasoline collection allowance rate on Line 9 and enter the result in Column A.

**Line 10: Collection Allowance – Diesel** – Multiply the tax due from Line 8, Column B by the collection allowance rate on Line 11 and enter the result in Column B.

### Line 11: Net State Fuel Tax Due –

- For gasoline, gasohol, or denatured ethanol (Column A) – Subtract Line 9 from Line 8 and enter the result in Column A.
- For undyed diesel fuel (Column B) – Subtract Line 10 from Line 8 and enter the result in Column B.

### Line 12: Local Option Tax Entitled to Collection

**Allowance – Gasoline** – Enter the total amount of tax from Schedule 11, pPage 12, Column C.

**Line 13: Collection Allowance – Gasoline Local Option Tax** – Multiply the tax due from Line 12 by the collection allowance rate and enter the result in Column A.

### Line 14: Local Option Tax Not Entitled to Collection

**Allowance – Gasoline** – Enter the total amount of tax from Schedule 11, pPage 12, Column E.

### Line 15: Total Local Option Tax Due – Gasoline –

Subtract Line 13 from Line 12, add Line 14, and enter the result in Column A.

### Line 16: Local Option Tax Entitled to Collection

**Allowance – Diesel** – Multiply the gallons from Line 7, Column B, by the collection allowance rate and enter the result in Column B.

### Line 17: Collection Allowance – Diesel Local Option

**Tax** – Multiply the tax due from Line 16, Column B, by the collection allowance rate and enter the result in Column B.

### Line 18: Local Option Tax Not Entitled to Collection

**Allowance – Diesel** – Multiply the gallons from Line 7, Column B, by the collection allowance rate and enter the result in Column B.

**Line 19: Total Local Option Tax Due – Diesel** – Subtract Line 17 from Line 16, add Line 18, and enter the result in Column B.

**Line 20: Total Tax Due – Gasoline** – Add Line 11, Column A, to Line 15, Column A and enter the result in Column A.

**Line 21: Total Tax Due – Diesel** – Add Line 11, Column B, to Line 19, Column B and enter the result in Column B.

**Line 22: Combined Gasoline and Diesel Fuel Tax Due** – Add Line 20, Column A, and Line 21, Column B, and enter the result in Column C. Carry the total to pPage 3, Line 22.

**Line 23: Credit Memos Issued by the Department of Revenue** – If you have received a credit memorandum(s) from the Department for overpayment of prior period taxes, enter the total from such memorandum(s).

**Line 24: Tax Due with Return** – Subtract Line 23 from Line 22 and enter the result on Line 24.

**Line 25: Penalty** – If your return is late, compute penalty as indicated on pPage 2 under “Late Returns” and enter the result.

**Line 26: Interest** – If your tax payment is late, compute interest as indicated on pPage 2 under “Late Returns” and enter the result.

**Line 27: Total Due with Return** – Add the amounts from Lines 24, 25, and 26 and enter the result. This is the amount due with your return.

**You must sign and date your return.**

### Schedule Instructions

You are required to file a separate schedule of receipts or disbursements for each schedule and product type combination you report. **If you do not file a complete return, including all schedules, a \$200 penalty will be assessed.** This penalty is in addition to all other penalties.

**Note: Do not enter information in shaded areas.**

If you report:

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

### Schedule of Receipts

Use this schedule to report receipts of fuel for the collection period on a transaction-by-transaction basis.

#### Schedule Type/Product Type

Complete a separate schedule type for each product type you report. Enter one of the receipt schedule types from the Schedule of Receipts Table with the appropriate product type found in the Table of Product Types. Both tables (Exhibits A and B) are located on the last page of these instructions.

**Company Name, Federal Employer Identification Number (FEIN), and Collection Period Ending**

Enter the appropriate information on each schedule page for the bBender shown on the front of the tax return.

### Column Instructions

**Columns (1) and (2): Carrier** – Enter the name and FEIN of the company that transports the product.

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

- B = Barge
- BA = Book Adjustment (change in product type, e.g., gasoline to gasohol)
- J = Truck
- PL = Pipeline
- R = Rail
- S = Ship

**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](http://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 amount of whole gallons received.

- Calculate and enter a grand total for Column 9 on the last page of each schedule.
- Carry the total of each receipt to page 5, Section I, and enter in the box matching the appropriate schedule and product type.

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

## Schedule Type Identifying Information

### Schedule 2B - Total Product Received or Blended – Florida Tax Unpaid

Use Schedule 2B to report:

- the receipt of untaxed blend stock or untaxed highway fuel added to taxable fuel to increase the volume of motor, diesel, or aviation fuel. Examples of blend stocks or untaxed highway fuels include alcohol, natural gasoline, toluene, benzene, and waste oil.
- acquisitions or conversions (blending or rebrands) of previously untaxed product converted to highway use.
- conversions of aviation fuel to highway use.

**Note:** Rebranding is the act of converting one product type to another. This process does not require that the product be blended with any other product to be marketed as the resulting product (e.g., example: jet fuel rebranded and marketed as kerosene or as diesel #2).

You may use a roll-up total for the month to report:

- receipts of alcohol, blended with gasoline, to make gasohol
- receipts of blend stocks used to increase the volume of a taxable fuel
- the conversion of aviation fuel for highway use
- receipts of alternative fuel sold for use in out-of-state vehicles

Report summary roll-up totals by entering the appropriate product type, "BA" in Column 3 (inventory conversions only), "SUM" in Column 8, and the total net gallons blended, converted, or sold in Column 9. Enter 999999999 for all other columns.

A roll-up summary may not be used to report the receipt of untaxed biodiesel or biodiesel blends. You must report the carrier, mode of transportation, points of origin and destination, identity of the seller, date received, document number, and net gallons of the product received.

Carry the Schedule 2B total, by product type, to page 5, Section I, Line 1 of the return.

### Schedule of Disbursements

Use this schedule to report disbursements of fuel for the collection period.

#### Schedule Type/Product Type

Complete a separate schedule type for each product type you report. Enter one of the disbursement schedule types from the Schedule of Disbursements Table with the appropriate product type found in the Table of Product

Types. Both tables (exhibits A and B) are located on the last page of these instructions.

### Company Name, FEIN, and Collection Period Ending

Enter the appropriate information on each schedule page for the reporting Blender shown on the front of the tax return.

### Column Instructions

**Columns (1) and (2): Carrier** – Enter the name and FEIN of the company that transports the product.

**Column (3): Mode of Transport** – Enter the mode of transport. Use one of the following:

- B = Barge
- BA = Book Adjustment (change in product type, e.g., gasoline to gasohol)
- J = Truck
- PL = Pipeline
- R = Rail
- S = Ship

**Column (4): Point of Origin/Destination** – Enter the location the product was transported from/to. There are three options you may select from for reporting the point of origin or the point of destination.

**Option 1.** When the origin or destination point is from or to a terminal (either inside or outside of Florida), use the IRS terminal code to identify the point of origin or destination, as appropriate.

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

**Option 3.** When the origin or destination point 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 to a U.S. protectorate; all other non-U.S. points use "ZZ."

**Column (5):** Not required for Florida reporting purposes.

**Columns (6) and (7): Sold to/Purchaser's Name/FEIN** – Enter the name and FEIN of the company the product was sold to.

**Column (8): Date Shipped** – Enter the date the product was shipped.

**Column (9): 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 (10): Net Gallons –

- Enter the net amount of whole gallons received.
- Calculate and enter a grand total for Column 10 on the last page of each schedule.
- Carry the total of each disbursement to pPage 5, Section II, and enter in the box matching the appropriate schedule and product type.

**Columns (11) and (12):** Not required for Florida reporting purposes.

**Note:** Blenders may report the disbursement (use) of the fuel as a single line summary roll-up by entering the appropriate product type, "SUM", in Column 9, and the total net gallons used in Column 10. Enter 999999997 for all other columns.

### Schedule Type Identifying Information

**Conversion of Aviation Gasoline for Use Other Than in an Aircraft:** Complete the following steps if you used aviation gasoline, with an octane rating greater than or equal to 75 and a lead content less than or equal to 0.05 grams per gallon, for use other than in an aircraft. These steps will allow you to pay the motor fuel tax required by Part 1 of chChapter 206, F.S.

- Report a receipt of the aviation fuel as gasoline (**Product Type 065**) on Schedule 2B.
- Report the use/disbursement of gasoline (**Product Type 065**) on Schedule 5LO and summarize on the Retail Local Option Tax Worksheet (Schedule 11, pPages 11 and 12).

**Note:** The tax rate on aviation gasoline is determined by the octane level, lead content, and use of fuel. The chart below defines the tax rate on aviation gasoline by product and use

#### Schedule 5LO – Gasoline/Gasohol/Denatured Ethanol Delivered to Retail Locations and End UsersEnd-users

Use Schedule 5LO to report:

- aviation gasoline converted to highway use gasoline or gasohol-
- alcohol converted or blended to create a highway use gasoline or gasohol-
- the use (self owned vehicles or equipment) of previously untaxed blend stocks-
- a product blended or converted to produce gasoline or gasohol-

Complete a separate Schedule 5LO for each product type (gasoline, gasohol, or denatured ethanol). Report this information in detail on a transaction-by-transaction

basis. Once completed, transfer the information by product type (**065 – Gasoline/124 – Gasohol/E00 - Denatured Ethanol**) to the appropriate county listed on the Retail Local Option Tax Worksheet. Report the gallons in the county where the product was either converted or blended. The gallon total from Schedule 5LO disbursements must equal the gallon total reflected on the Retail Local Option Tax Worksheet (Schedule 11, pPage 12).

**Note:** You must report, as the "point of destination," a valid DEP facility number of the end-user location where the gasoline, gasohol, or denatured ethanol was converted or delivered. The DEP facility number consists of nine (9) digits. The first two (2) are the county code, followed by the seven (7) digit facility number. If you do not have the complete nine (9) digit DEP facility number, you must insert the two (2) digit county code followed by seven 1's (e.g., Alachua = 011111111).

If you do not provide a valid DEP facility number or two-digit county code followed by seven ones, the Department will select the county with the highest local option tax rate to assign your incomplete destination delivery transactions and a notice of additional tax due will be issued. Your collection allowance will be denied for failure to file complete return.

Carry the total from this schedule to pPage 5, Section II, Column A, Line 1.

**Note:** Licensed blenders are not authorized to purchase motor fuel or undyed diesel fuel tax-free. In addition, blenders may not sell these products. Blenders that sell motor fuel or undyed diesel must be licensed as a terminal supplier or a wholesaler. Blenders may purchase, without tax or at reduced rates, motor fuel or undyed diesel fuel that do not require a fuel license to be purchased tax-free.

### Other Schedules

#### Retail Local Option Tax Worksheet – Summary by County (Schedule 11, pPages 11 and 12)

Use the Retail Local Option Tax Worksheet (Schedule 11) to report the amount of local option tax due above the minimum rate prior to any collection allowance deduction. You must complete Schedule 5LO for each product type prior to filling out the Retail Local Option Tax Worksheet.

Upon completion of each Schedule 5LO, transfer a summary roll-up to Schedule 11, Column A. Report the gallons in Column A under the appropriate county where the product was blended, converted, or delivered. Report gallons in all counties of delivery whether those counties are at or above the minimum local option tax rate.

A separate Retail Local Option Tax Worksheet is required for each product type (e.g., gasoline, gasohol, and/or

denatured ethanol). The gallon total from Schedule 5LO disbursements should equal the gallon total shown on the Retail Local Option Tax Worksheet (Schedule 11, pPage 12). The accuracy of the information is important. The reported gallons are used to determine revenue distribution for each county.

Carry the Schedule 11 total to pPage 5, Section II, Column A, Line 1 of the return.

Multiply Column A gallons by the Column B rate to determine the portion of local option tax entitled to collection allowance. Enter the result in Column C for the appropriate county.

Multiply Column A gallons by the Column D rate to determine the portion of local option tax not entitled to collection allowance. Enter the result in Column E for the appropriate county.

Carry the total of all individual Column C entries to the bottom of Schedule 11, pPage 12 and to Line 12, Column A, pPage 4 of the tax return.

Carry the total of all individual Column E entries to the bottom of Schedule 11, pPage 12 and to Line 14, Column A, pPage 4 of the tax return.

**Note:** The rates reported on this schedule have been reduced by the minimum local option tax rate. The minimum local option tax rate is the smallest local option rate imposed in all 67 Florida counties. This rate is added to the state tax rate to create a combined rate which is used within the calculation on pPage 4, Line 8 of the return. The remaining portion above the minimum local option tax rate is used as part of the calculation on Schedule 11.

The local option taxes you report on this worksheet (Schedule 11) are due at the time the fuel was blended, converted, or used.

## Exhibit A – Table of Product Types

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

|                                                                                                                                                      |
|------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p><b>Column A</b></p> <p>065 – gasoline<br/>124 – gasohol<br/>E00 – denatured ethanol</p>                                                           |
| <p><b>Column B</b></p> <p>167 – undyed diesel<br/>B00 – undyed biodiesel (B100)</p>                                                                  |
| <p><b>Column C</b></p> <p>226 – high sulfur dyed diesel<br/>227 – low sulfur dyed diesel<br/>D00 – dyed biodiesel (B100)<br/>072 – dyed kerosene</p> |

## Exhibit B – Table of Schedule Types

|                                                                                                  |                                                                                  |
|--------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------|
| <p><b>Schedule of Receipts</b> - Use the following schedule type for each product type.</p>      |                                                                                  |
| 2B.                                                                                              | Total Product Received or Blended – Florida Tax – Unpaid                         |
| <p><b>Schedule of Disbursements</b> - Use the schedule below for each product type reported.</p> |                                                                                  |
| 5LO.                                                                                             | Gallons of Gasoline/Gasohol Delivered to Retail Locations and End UsersEnd Users |

## Contact Us

Information and tutorials are available at [floridarevenue.com/taxes/education](http://floridarevenue.com/taxes/education).

Tax forms and brochures are available at [floridarevenue.com/forms](http://floridarevenue.com/forms).

To speak with a Department of Revenue representative, call Taxpayer Services at (850) 850-488-6800, Monday through Friday, excluding holidays. For a written reply to tax questions, email Taxpayer Services at [fdortaxpayerservices@floridarevenue.com](mailto:fdortaxpayerservices@floridarevenue.com).

## Subscribe to Receive Updates by Email from the Department.

Subscribe to receive an email for filing due date reminders, Tax Information Publications (TIPs), or proposed rules, including notices of rule development workshops and emergency rulemaking. Subscribe today at [floridarevenue.com/dor/subscribe](http://floridarevenue.com/dor/subscribe).

For more information on Fuel Tax, visit [floridarevenue.com/taxes/fuel](http://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. These forms are available online at [floridarevenue.com/forms](http://floridarevenue.com/forms).

|                |                                                                                                                                                      |                        |
|----------------|------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------|
| Form DR-26     | Application for Refund                                                                                                                               | Rule 12-26.008, F.A.C. |
| Form DR-309635 | Blender Fuel Tax Return                                                                                                                              | Rule 12B-5.150, F.A.C. |
| Form DR-309653 | Motor Fuel Taxes Comma Delimited (CSV) and Flat File Specifications - Wholesaler/Importer, Exporter, Blender, and Petroleum Carrier Fuel Tax Returns | Rule 12B-5.150, F.A.C  |



DRAFT

# Application for Refund of Tax Paid on Undyed Diesel Used for Off-Road or Other Exempt Purposes

DR-309639

R. 01/27 04/13

TC

Rule 12B-5.150, F.A.C.

Florida Administrative Code

Effective 01/27 04/13

Page 1 of 10

Mail to : Refunds  
Florida Department of Revenue  
PO Box 6490  
Tallahassee FL 32314-6490  
Fax: (850)850-410-2526



| 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.      |                     |

**NOTE: Your refund application will be rejected if fields in red are not completed in full.**

|                             |                                                                                                                   |
|-----------------------------|-------------------------------------------------------------------------------------------------------------------|
| Name of Applicant/Employee: | <input type="text"/>                                                                                              |
| Mailing Street Address:     | <input type="text"/>                                                                                              |
| Mailing City, State, ZIP:   | <input type="text"/>                                                                                              |
| Location Street Address:    | <input type="text"/>                                                                                              |
| Location City, State, ZIP:  | <input type="text"/>                                                                                              |
| Email Address:              | <input type="text"/>                                                                                              |
| Sales and Use Tax Number:   | <input type="text"/>                                                                                              |
| FEIN:                       | <input type="text"/>                                                                                              |
| Business Partner Number:    | <input type="text"/>                                                                                              |
| For invoices covering:      | <input type="text"/> month <input type="text"/> year through <input type="text"/> month <input type="text"/> year |

|                                                                                                                 |                                                            |
|-----------------------------------------------------------------------------------------------------------------|------------------------------------------------------------|
| Business Telephone Number (include Area Code):<br><input type="text"/>                                          | Fax Number (include Area Code):<br><input type="text"/>    |
| 13. Total Net Refund Requested (From Page 2, Part II, Line 13)                                                  | \$ <input type="text"/>                                    |
| Under penalty of perjury, I declare that I have read this application and that the facts stated in it are true. |                                                            |
| Signature of Applicant                                                                                          | Date                                                       |
| Printed Name                                                                                                    |                                                            |
| Contact Person                                                                                                  | Telephone Number (Include area code): <input type="text"/> |

## Who May Apply for Refunds?

Any person who purchases undyed, tax-paid diesel fuel for off-road purposes may file a claim for refund. In addition, any person who purchases undyed, tax-paid diesel fuel for on-road purposes **other than to propel vehicles** OTHER THAN TO PROPEL VEHICLES, may file a claim for refund. However, a person filing such a claim must pay use tax under Section (s.) 212.0501, Florida Statutes (F.S.), on the average net cost per gallon.

On this application, you may take a credit for the fuel tax paid against the use tax due on the gallons consumed by a power take-off unit used to turn a concrete mixer drum, compact solid waste, or unload bulk cargo by pumping.

**Tax Rates:** The applicable tax rates are entered by the Florida Department of Revenue. The state tax rates on fuel, the county fuel tax rates, and the county discretionary sales surtax rates, as provided in ss. sections 206.41, 206.87, 206.9825, 212.05, and 212.055, Florida Statutes (F.S.), are published annually in Taxpayer Information Publications on the Department's website at [floridarevenue.com/taxes/rates](http://floridarevenue.com/taxes/rates). The tax rates used to determine the amount of refund due are entered on this application by the Department. When computing use tax due, include the applicable surtax rate where the fuel is delivered.

For help in completing this form, please contact:

Refunds  
Florida Department of Revenue  
(850)850-617-8585



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|      |      |
|------|------|
| Name | FEIN |
|------|------|

**Category:** Please cCheck aAll aApplicable bBoxes: **Note:** This application can be used for more than one category of refund.

|                                                                                                                                                                      |                                                                                                                                                                                                                                                                                                    |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <input type="checkbox"/> <b>A</b> Fuel <u>U</u> sed to <u>T</u> urn a <u>C</u> oncrete <u>M</u> ixer <u>D</u> rum or to <u>C</u> ompact <u>S</u> olid <u>W</u> aste. | <input type="checkbox"/> <b>D</b> Fuel <u>U</u> sed in <u>O</u> ff- <u>R</u> oad <u>S</u> tationary <u>E</u> quipment or for <u>C</u> ommercial <u>C</u> ooking and <u>H</u> eating. (The eligible equipment must have a separate fuel supply system other than the one that propels the vehicle.) |
| <input type="checkbox"/> <b>B</b> Fuel <u>U</u> sed for <u>U</u> nloading <u>B</u> ulk <u>C</u> argo by <u>P</u> pumping.                                            |                                                                                                                                                                                                                                                                                                    |
| <input type="checkbox"/> <b>C</b> Fuel <u>U</u> sed to <u>P</u> ropel <u>O</u> ff- <u>R</u> oad <u>D</u> diesel <u>E</u> equipment.                                  |                                                                                                                                                                                                                                                                                                    |

| Part I: |                                                                                       |       |       |
|---------|---------------------------------------------------------------------------------------|-------|-------|
| 1)      | Beginning Inventory (Measured on the first day of the refund period)                  | 1.    | gals. |
| 2)      | Gallons Purchased (From completed Schedule 1A-Schedule of Purchases)                  | 2.    | gals. |
| 3)      | Ending Inventory (Measured on the last day of the refund period)                      | 3.    | gals. |
| 4)      | Gallons to be Accounted for (Lines 1 plus 2 minus 3)                                  | 4.    | gals. |
| 5)      | Gallons Consumed in Trucks (For A and B users only)                                   |       |       |
|         | a. Concrete Mixers/Solid Waste Compactors 5a.                                         | gals. |       |
|         | b. Unloading by Pumping (From completed Schedule ID, Part II) 5b.                     | gals. |       |
| 6)      | Gallons Consumed for Other Exempt Off- <u>R</u> oad Purposes (for C and D users only) |       |       |
|         | c. To Propel Off- <u>R</u> oad Equipment 6c.                                          | gals. |       |
|         | d. Off- <u>R</u> oad Stationary Equipment 6d.                                         | gals. |       |
| 7)      | Gallons Consumed for Highway Use (Line 4 minus Lines 5a, 5b, 6c, and 6d)              | 7.    | gals. |

| Part II: Calculation of Refund Due Based on Categories Above:                                                              |                                                                                                                                         |     |       |
|----------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------|-----|-------|
| <b>A. Refund on Undyed Diesel Fuel Consumed by Concrete Mixers/Solid Waste Compactors:</b>                                 |                                                                                                                                         |     |       |
| 8)                                                                                                                         | Gallons Eligible for Refund (35% of Part 1, Line 5a)                                                                                    | 8.  | gals. |
| 9)                                                                                                                         | Line 8 multiplied by Average Cost per Gallon (From Schedule 1B, see instructions)                                                       | 9.  | \$    |
| 10)                                                                                                                        | Fuel Tax Eligible for Refund (Line 8 multiplied by \$ )                                                                                 | 10. | \$    |
| 11)                                                                                                                        | Sales Tax Due [Line 9 multiplied by (6% plus applicable surtax – see Schedule 1C)]                                                      | 11. | \$    |
| 12)                                                                                                                        | Net Refund Due (Line 10 minus Line 11)                                                                                                  | 12. | \$    |
| <b>B. Refund on Undyed Diesel Fuel Consumed for Unloading Bulk Cargo by Pumping:</b>                                       |                                                                                                                                         |     |       |
| 8)                                                                                                                         | Gallons Eligible for Refund (Part I, Line 5b)                                                                                           | 8.  | gals. |
| 9)                                                                                                                         | Line 8 multiplied by the Average Cost per Gallon (From Schedule 1B, see instructions)                                                   | 9.  | \$    |
| 10)                                                                                                                        | Fuel Tax Eligible for Refund (Line 8 multiplied by \$ )                                                                                 | 10. | \$    |
| 11)                                                                                                                        | Sales Tax Due [Line 9 multiplied by (6% plus applicable surtax – see Schedule 1C)]                                                      | 11. | \$    |
| 12)                                                                                                                        | Net Refund Due (Line 10 minus Line 11)                                                                                                  | 12. | \$    |
| <b>C. Refund on Undyed Diesel Fuel Used to Propel Off-<u>R</u>oad Equipment:</b>                                           |                                                                                                                                         |     |       |
| 8)                                                                                                                         | Gallons Eligible for Refund (Part I, Line 6c)                                                                                           | 8.  | gals. |
| 9)                                                                                                                         | Line 8 multiplied by the Average Cost per Gallon (From Schedule 1B, see instructions)                                                   | 9.  | \$    |
| 10)                                                                                                                        | Fuel Tax Eligible for Refund (Line 8 multiplied by \$ )                                                                                 | 10. | \$    |
| 11)                                                                                                                        | Sales Tax Due [Line 9 multiplied by (6% plus applicable surtax – see Schedule 1C)]                                                      | 11. | \$    |
| 12)                                                                                                                        | Net Refund Due (Line 10 minus Line 11)                                                                                                  | 12. | \$    |
| <b>D. Refund on Undyed Diesel Fuel Used in Off-<u>R</u>oad Stationary Equipment or for Commercial Cooking and Heating:</b> |                                                                                                                                         |     |       |
| 8)                                                                                                                         | Gallons Eligible for Refund (Part I, Line 6d)                                                                                           | 8.  | gals. |
| 9)                                                                                                                         | Line 8 multiplied by the Average Cost per Gallon (From Schedule 1B, see instructions)                                                   | 9.  | \$    |
| 10)                                                                                                                        | Fuel Tax Eligible for Refund (Line 8 multiplied by \$ )                                                                                 | 10. | \$    |
| 11)                                                                                                                        | Sales Tax Due [Line 9 multiplied by (6% plus applicable surtax – see Schedule 1C)]                                                      | 11. | \$    |
| 12)                                                                                                                        | Net Refund Due (Line 10 minus Line 11)                                                                                                  | 12. | \$    |
| 13)                                                                                                                        | <b>Total Net Refund Requested</b> (Sum of applicable Line 12 totals for Sections A, B, C, D. Carry forward to <u>p</u> Page 1, Line 13) | 13. | \$    |

**Note:** Total gallons eligible for refund cannot exceed Part I, Line 4 (Gallons to be Accounted for).





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## Computation of Sales Tax Due by County

### Schedule 1C

|                                                                                                                          |                                                                                                                             |
|--------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------|
| License No.:                                                                                                             | Period:    /    /    to    /    /                                                                                           |
| Name:                                                                                                                    |                                                                                                                             |
| Category:    A <input type="checkbox"/> B <input type="checkbox"/> C <input type="checkbox"/> D <input type="checkbox"/> | (Choose one. Use a separate schedule for each applicable category. See <a href="#">p. 2</a> for explanation of categories.) |

| CODE | COUNTY            | GALLONS<br>SUBJECT<br>TO SALES<br>TAX | X | *ACPG<br>FROM<br>SCHEDULE<br>1B | X | RATE | = | SALES TAX<br>DUE |
|------|-------------------|---------------------------------------|---|---------------------------------|---|------|---|------------------|
|      |                   | GALLONS                               |   | ACPG                            |   | RATE |   | SALES TAX<br>DUE |
| 11   | ALACHUA           |                                       |   |                                 |   |      |   |                  |
| 12   | BAKER             |                                       |   |                                 |   |      |   |                  |
| 13   | BAY               |                                       |   |                                 |   |      |   |                  |
| 14   | BRADFORD          |                                       |   |                                 |   |      |   |                  |
| 15   | BREVARD           |                                       |   |                                 |   |      |   |                  |
| 16   | BROWARD           |                                       |   |                                 |   |      |   |                  |
| 17   | CALHOUN           |                                       |   |                                 |   |      |   |                  |
| 18   | CHARLOTTE         |                                       |   |                                 |   |      |   |                  |
| 19   | CITRUS            |                                       |   |                                 |   |      |   |                  |
| 20   | CLAY              |                                       |   |                                 |   |      |   |                  |
| 21   | COLLIER           |                                       |   |                                 |   |      |   |                  |
| 22   | COLUMBIA          |                                       |   |                                 |   |      |   |                  |
| 23   | DADE (MIAMI-DADE) |                                       |   |                                 |   |      |   |                  |
| 24   | DESOTO            |                                       |   |                                 |   |      |   |                  |
| 25   | DIXIE             |                                       |   |                                 |   |      |   |                  |
| 26   | DUVAL             |                                       |   |                                 |   |      |   |                  |
| 27   | ESCAMBIA          |                                       |   |                                 |   |      |   |                  |
| 28   | FLAGLER           |                                       |   |                                 |   |      |   |                  |
| 29   | FRANKLIN          |                                       |   |                                 |   |      |   |                  |
| 30   | GADSDEN           |                                       |   |                                 |   |      |   |                  |
| 31   | GILCHRIST         |                                       |   |                                 |   |      |   |                  |
| 32   | GLADES            |                                       |   |                                 |   |      |   |                  |
| 33   | GULF              |                                       |   |                                 |   |      |   |                  |
| 34   | HAMILTON          |                                       |   |                                 |   |      |   |                  |
| 35   | HARDEE            |                                       |   |                                 |   |      |   |                  |
| 36   | HENDRY            |                                       |   |                                 |   |      |   |                  |
| 37   | HERNANDO          |                                       |   |                                 |   |      |   |                  |
| 38   | HIGHLANDS         |                                       |   |                                 |   |      |   |                  |
| 39   | HILLSBOROUGH      |                                       |   |                                 |   |      |   |                  |
| 40   | HOLMES            |                                       |   |                                 |   |      |   |                  |
| 41   | INDIAN RIVER      |                                       |   |                                 |   |      |   |                  |
| 42   | JACKSON           |                                       |   |                                 |   |      |   |                  |
| 43   | JEFFERSON         |                                       |   |                                 |   |      |   |                  |
| 44   | LAFAYETTE         |                                       |   |                                 |   |      |   |                  |

| CODE | COUNTY     | GALLONS<br>SUBJECT<br>TO SALES<br>TAX | X | *ACPG<br>FROM<br>SCHEDULE<br>1B | X | RATE | = | SALES TAX<br>DUE |
|------|------------|---------------------------------------|---|---------------------------------|---|------|---|------------------|
|      |            | GALLONS                               |   | ACPG                            |   | RATE |   | SALES TAX<br>DUE |
| 45   | LAKE       |                                       |   |                                 |   |      |   |                  |
| 46   | LEE        |                                       |   |                                 |   |      |   |                  |
| 47   | LEON       |                                       |   |                                 |   |      |   |                  |
| 48   | LEVY       |                                       |   |                                 |   |      |   |                  |
| 49   | LIBERTY    |                                       |   |                                 |   |      |   |                  |
| 50   | MADISON    |                                       |   |                                 |   |      |   |                  |
| 51   | MANATEE    |                                       |   |                                 |   |      |   |                  |
| 52   | MARION     |                                       |   |                                 |   |      |   |                  |
| 53   | MARTIN     |                                       |   |                                 |   |      |   |                  |
| 54   | MONROE     |                                       |   |                                 |   |      |   |                  |
| 55   | NASSAU     |                                       |   |                                 |   |      |   |                  |
| 56   | OKALOOSA   |                                       |   |                                 |   |      |   |                  |
| 57   | OKEECHOBEE |                                       |   |                                 |   |      |   |                  |
| 58   | ORANGE     |                                       |   |                                 |   |      |   |                  |
| 59   | OSCEOLA    |                                       |   |                                 |   |      |   |                  |
| 60   | PALM BEACH |                                       |   |                                 |   |      |   |                  |
| 61   | PASCO      |                                       |   |                                 |   |      |   |                  |
| 62   | PINELLAS   |                                       |   |                                 |   |      |   |                  |
| 63   | POLK       |                                       |   |                                 |   |      |   |                  |
| 64   | PUTNAM     |                                       |   |                                 |   |      |   |                  |
| 65   | ST. JOHNS  |                                       |   |                                 |   |      |   |                  |
| 66   | ST. LUCIE  |                                       |   |                                 |   |      |   |                  |
| 67   | SANTA ROSA |                                       |   |                                 |   |      |   |                  |
| 68   | SARASOTA   |                                       |   |                                 |   |      |   |                  |
| 69   | SEMINOLE   |                                       |   |                                 |   |      |   |                  |
| 70   | SUMTER     |                                       |   |                                 |   |      |   |                  |
| 71   | SUWANNEE   |                                       |   |                                 |   |      |   |                  |
| 72   | TAYLOR     |                                       |   |                                 |   |      |   |                  |
| 73   | UNION      |                                       |   |                                 |   |      |   |                  |
| 74   | VOLUSIA    |                                       |   |                                 |   |      |   |                  |
| 75   | WAKULLA    |                                       |   |                                 |   |      |   |                  |
| 76   | WALTON     |                                       |   |                                 |   |      |   |                  |
| 77   | WASHINGTON |                                       |   |                                 |   |      |   |                  |
|      | TOTAL      |                                       |   |                                 |   |      |   |                  |

\*AVERAGE COST PER GALLON



| Schedule 1D, Part IB |                                | Unit Type Categories Defined                                                                                                                                                                                                                                                                                                                                                                                                                                      |
|----------------------|--------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Percentage           | Unit Types                     | Definition                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| 10%                  | Asphalt Truck                  | A truck used to <del>distribute</del> distribute asphalt concrete utilizing a power take-off or engine exhaust to unload the product.                                                                                                                                                                                                                                                                                                                             |
| 15%                  | Boom Truck                     | A truck that has a hydraulically driven boom mounted on a turret affixed to the truck which utilizes a power take-off or engine exhaust to unload the product.                                                                                                                                                                                                                                                                                                    |
| 20%                  | Bulk Feed Truck                | A truck used to deliver feed utilizing a power take-off or engine exhaust to unload the <del>product prod-uct</del> .                                                                                                                                                                                                                                                                                                                                             |
| 10%                  | Car Carrier w/Hydraulic Winch  | A truck that transports vehicles from one location to another using a hydraulic lift to unload vehicles.                                                                                                                                                                                                                                                                                                                                                          |
| 40%                  | Concrete Pumper                | A vehicle with a mounted boom used to transfer liquid concrete by pumping.                                                                                                                                                                                                                                                                                                                                                                                        |
| 15%                  | Dump Trailer                   | A trailer used for transporting loose material (such as sand, gravel, or dirt) for construction. A typical dump trailer is equipped with a hydraulically operated open-box bed hinged at the rear, the front of which can be lifted up to allow the contents to be deposited on the ground behind the <del>trailer triler</del> at the site of delivery. The <del>trailer trailer</del> must operate using the fuel in the fuel supply tank of the motor vehicle. |
| 20%                  | Dump Truck                     | A truck used for transporting loose material (such as sand, gravel, or dirt) for construction. A typical dump truck is equipped with a hydraulically operated open-box bed hinged at the rear, the front of which can be lifted up to allow the contents to be deposited on the ground behind the truck at the site of delivery.                                                                                                                                  |
| 35%                  | Fertilizer Spreader Truck      | A truck-mounted spreader that uses a pump or power take-off to power spinners.                                                                                                                                                                                                                                                                                                                                                                                    |
| 15%                  | Hot Asphalt Distribution Truck | A truck having an insulated tank, heating system and distribution system used to spray a base layer of diesel, kerosene, or vegetable oil at a uniformed rate on the surface before laying asphalt concrete.                                                                                                                                                                                                                                                      |
| 25%                  | Lime Spreader                  | A truck-mounted spreader that uses a pump or power take-off to <del>te</del> power spinners.                                                                                                                                                                                                                                                                                                                                                                      |
| 10%                  | Motor Fuel Delivery Vehicle    | A truck used to deliver fuel <del>utilizing utilizing</del> a power take-off or engine exhaust to <del>offload off-load</del> the <del>product prod-uct</del> .                                                                                                                                                                                                                                                                                                   |
| 30%                  | Milk Tank Truck                | A motor vehicle designed to carry <del>milk</del> and <del>discharges discharge</del> the milk using a power take-off or engine exhaust.                                                                                                                                                                                                                                                                                                                          |
| 35%                  | Mobile Crane                   | A motor vehicle that <del>consists consist</del> of an attached rotating superstructure for lifting and lowering the a load and moving it horizontally by means of a pump.                                                                                                                                                                                                                                                                                        |
| 15%                  | Pneumatic Tank Truck           | A truck with a pneumatic tank that uses a power take-off or engine exhaust to pressurize <del>the</del> tank to unload product.                                                                                                                                                                                                                                                                                                                                   |
| 15%                  | Seeder Truck                   | A truck with a seeder unit mounted on the chassis.                                                                                                                                                                                                                                                                                                                                                                                                                |
| 15%                  | Spray Truck                    | A truck mounted with a spray device for the purpose of spraying seeds, fertilizer, or other solids or liquids utilizing a power take-off or engine exhaust to unload the product.                                                                                                                                                                                                                                                                                 |
| 20%                  | Tank Truck                     | A motor vehicle designed to carry liquid commodities and discharges such <del>commodities commoidities using us-ing</del> a power take-off or engine exhaust.                                                                                                                                                                                                                                                                                                     |
| 10%                  | All Others                     | Any other qualifying motor vehicle that uses tax-paid undyed diesel that is consumed by a power take-off or engine exhaust for the purpose of unloading bulk cargo by pumping.                                                                                                                                                                                                                                                                                    |



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| Schedule 1D, Part II                                                                                                                                                    |                                  | Computation of Eligible Gallons Consumed for Unloading Bulk Cargo by Pumping Worksheet |                                           |                                       |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------|----------------------------------------------------------------------------------------|-------------------------------------------|---------------------------------------|
| You must complete and include this schedule with your application to qualify for refund.                                                                                |                                  |                                                                                        |                                           |                                       |
| (A)<br>Number of Unit Type                                                                                                                                              | (B)<br>Unit Type                 | (C)<br>Total Gallons Consumed by Qualifying Vehicle                                    | (D)<br>Percentage Allowed for Non-Tax Use | (E)<br>Refundable Gallons = (C) x (D) |
|                                                                                                                                                                         | Asphalt Truck                    |                                                                                        | 10%                                       |                                       |
|                                                                                                                                                                         | Boom Truck                       |                                                                                        | 15%                                       |                                       |
|                                                                                                                                                                         | Bulk Feed Truck                  |                                                                                        | 20%                                       |                                       |
|                                                                                                                                                                         | Car Carrier with Hydraulic Winch |                                                                                        | 10%                                       |                                       |
|                                                                                                                                                                         | Concrete Pumper                  |                                                                                        | 40%                                       |                                       |
|                                                                                                                                                                         | Dump Trailer                     |                                                                                        | 15%                                       |                                       |
|                                                                                                                                                                         | Dump Truck                       |                                                                                        | 20%                                       |                                       |
|                                                                                                                                                                         | Fertilizer Spreader Truck        |                                                                                        | 35%                                       |                                       |
|                                                                                                                                                                         | Hot Asphalt Distribution Truck   |                                                                                        | 15%                                       |                                       |
|                                                                                                                                                                         | Lime Spreader                    |                                                                                        | 25%                                       |                                       |
|                                                                                                                                                                         | Motor Fuel Delivery Vehicle      |                                                                                        | 10%                                       |                                       |
|                                                                                                                                                                         | Milk Tank Truck                  |                                                                                        | 30%                                       |                                       |
|                                                                                                                                                                         | Mobil Crane                      |                                                                                        | 35%                                       |                                       |
|                                                                                                                                                                         | Pneumatic Tank Truck             |                                                                                        | 15%                                       |                                       |
|                                                                                                                                                                         | Seeder Truck                     |                                                                                        | 15%                                       |                                       |
|                                                                                                                                                                         | Spray Truck                      |                                                                                        | 15%                                       |                                       |
|                                                                                                                                                                         | Tank Truck                       |                                                                                        | 20%                                       |                                       |
|                                                                                                                                                                         | All Others                       |                                                                                        | 10%                                       |                                       |
|                                                                                                                                                                         |                                  |                                                                                        |                                           |                                       |
|                                                                                                                                                                         |                                  |                                                                                        |                                           |                                       |
|                                                                                                                                                                         |                                  |                                                                                        |                                           |                                       |
|                                                                                                                                                                         |                                  |                                                                                        |                                           |                                       |
|                                                                                                                                                                         |                                  |                                                                                        |                                           |                                       |
|                                                                                                                                                                         |                                  |                                                                                        |                                           |                                       |
| Total Gallons Consumed                                                                                                                                                  |                                  |                                                                                        |                                           |                                       |
| Total gallons of undyed diesel fuel consumed unloading bulk cargo by pumping. Carry this amount to Page 2, Part 1 Line 5B and Part II Section B, Line 8 of this return. |                                  |                                                                                        |                                           |                                       |



**Instructions for Completing Application for Refund of Tax Paid on  
Undyed Diesel Fuel Used for Off-Road or Other Tax-Exempt  
Purposes**

DR-309639  
R. 01/27 - 04/13  
Page 8 of 10

A Department of Revenue Power of Attorney and Declaration of Representative (Form DR-835) Power of Attorney, Florida Department of Revenue Form DR-835, must be properly executed and included if this application is prepared by your representative.

**Instructions for Page 2**

**Category:**

Check the appropriate boxes based on use of diesel fuel. If the fuel is used for more than one purpose, please check all boxes that apply. This application must be filed within **three (3)** years after the date the tax was paid.

**Part I:**

- Line 1: Beginning Inventory** – Enter the physical inventory of gallons measured on the first day of the refund period before you include any purchases. Your beginning inventory must be the same as your ending inventory from the previous filing period.
- Line 2: Gallons Purchased** – Enter the number of diesel fuel gallons purchased during the refund period stated on **p**Page 2, Part I, Line 2 of this Application for Refund. Schedule 1A of this application should be used for purchases made in the year stated on the front page of the application. You must use an application for the year in which the tax was paid. Prior-year applications may be obtained from the Department's **website Internet site** at **floridarevenue.com/forms** or by calling Refunds at **(850)850-617-8585**.
- Line 3: Ending Inventory** – Enter the physical inventory of gallons measured on the last day of the refund period.
- Line 4: Gallons to be Accounted For** – Add Line 1 plus Line 2. Subtract Line 3 from the result and enter here.
- Line 5: Gallons Consumed in Trucks** –
- 5(a) – Enter the gallons used to turn concrete mixer drums or to compact solid waste.
- 5(b) – Enter the gallons used to unload bulk cargo by pumping.
- Line 6: Gallons Consumed for Other Exempt Off-Road Purposes** –
- 6(c) – Enter the gallons used to propel off-Road diesel equipment (e.g., road scrapers, bulldozers, and tractors that are NOT used exclusively for agricultural purposes).
- 6(d) – Enter the gallons used in off-road stationary equipment or for commercial cooking and heating (e.g., refrigerated units, generators, pumps, and boilers for commercial establishments).
- Line 7: Gallons Consumed for Highway Use** – Enter the amount on Line 4 (Gallons to be Accounted For) minus the total of Lines 5(a) and 5(b) (gallons consumed in trucks) minus the total of Lines 6(a) and 6(b) (gallons consumed for other purposes).

**Part II:**

**The gallons eligible for a refund are subject to use tax under s. 212.0501, F.S., based on the average cost per gallon.** The average cost per gallon is calculated on the cost of the fuel less the state and local option taxes.

- A.** A refund will be granted on 35% of the diesel fuel gallons consumed by vehicles using the fuel to turn concrete mixer drums or to compact solid waste as follows:

**Gallons Eligible for Refund** = **0.35** multiplied by Line 5(a) from Part I

**Sales Tax Due** = **(0.06** plus surtax) multiplied by (Average Cost per Gallon from Schedule 1B) multiplied by eligible gallons\*

**Net Refund Due** = Tax on Eligible Gallons minus Sales Tax Due

- B.** A refund will be granted for undyed diesel fuel used by a power take-off unit or engine exhaust for unloading bulk cargo by pumping as follows:

**Gallons Eligible for Refund** = Part I, Line 5(b)

**Sales Tax Due** = **(0.06** plus surtax) multiplied by (Average Cost per Gallon From Schedule 1B) multiplied by eligible gallons\*

**Net Refund Due** = Tax on Eligible Gallons minus Sales Tax Due

Tax paid on undyed diesel fuel consumed for unloading bulk cargo by pumping is subject to refund if the fuel is from the same supply tank that fuels the highway vehicle. The refund is only for the fuel consumed for unloading bulk cargo by pumping and not for fuel used to power the vehicle over the highway.

Carry the total gallons of undyed diesel fuel consumed for unloading bulk cargo by pumping to Page 2, Part I, Line 5b, and Part II, Section B, Line 8 of the return.

You must complete Schedule 1D, Part IA using Schedule 1D, Part IB and Schedule 1D, Part II. Include Schedule 1D, Part IA and Schedule 1D Part II when you file your *Application for Refund of Tax Paid on Undyed Diesel Used for Off-Road or Other Exempt Purposes* (Form DR-309639). See Schedule Instructions.

- C. A refund will be granted for on-road taxes paid on gallons of undyed diesel fuel used to propel off-road equipment such as road scrapers, bulldozers, and tractors (when not used exclusively for agricultural purposes) as follows:

**Gallons Eligible for Refund = Part I, Line 6(c)**

**Sales Tax Due** = 0.06 plus surtax multiplied by (Average Cost per Gallon from Schedule 1B) multiplied by eligible gallons\*. The rate for each county is entered by the Department.

**Net Refund Due** = Tax on Eligible Gallons minus Sales Tax Due

- D. A refund will be granted for on-road taxes paid on gallons of undyed diesel fuel used in off-road stationary equipment or for commercial cooking and heating as follows:

**Gallons Eligible for Refund** = Part I, Line 6(d)

**Sales Tax Due** = 0.06 plus surtax multiplied by (Average Cost per Gallon from Schedule 1B) multiplied by eligible gallons\*.

**Net Refund Due** = Tax on Eligible Gallons minus Sales Tax Due

**\*Since the refund of fuel tax is offset against the liability of sales and use tax, do not DO-NOT report sales and use tax for these same gallons on the Sales and Use Tax Return (Form DR-15) you file.**

First-time filers must complete this application and submit the following documentation for the refund to be considered complete. First-time filing requirements also apply to any taxpayer adding a new category or a category not claimed on prior refund applications.

1. Copy of tax paid invoices or fuel management reports. For subsequent filings, the taxpayer is allowed to submit a schedule in lieu of tax paid invoices or fuel management reports. The schedule must include the same information as required on invoices.
2. Explanation of how fuel was used. For subsequent filings, the taxpayer need only provide this document when fuel usage changes.
3. Equipment list. The equipment list must be updated when eligible equipment is added or deleted.
4. Power of Attorney form (Form DR-835), if applicable. For subsequent filings, the taxpayer need only provide this document when another power of attorney is designated.

All applications for refund must contain sufficient information and documentation for the Department to determine the amount of the refund claim due. This information and documentation must also be maintained at your place of business. If your application does not contain the information and documentation required for the Department to determine the amount of refund due, the Department will issue a written request to you for the additional information or documentation required to determine the amount of refund due. The written request will be issued within 30 days of receipt of your application.

## Schedule Instructions

### Schedule 1A – Schedule of Purchases of Tax-Paid Undyed Diesel Fuel

The Schedule of Purchases provides detail to support fuel purchases. If you do not provide all information required under Columns 1 through 6 of this schedule, your refund will be reduced or denied. If you need additional copies of schedules, photocopy as many copies as you need to provide the required information.

A fuel management report may substitute for the Schedule of Purchases (1A). However, the fuel management report must be in the same format and provide the same information as required on the Schedule of Purchases (1A), except for Column 2.

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

**Schedule 1B – Average Cost per Gallon Computation**

**Schedule 1C – Computation Schedule of Sales Tax Due by County**

Complete a separate Schedule 1C for each refund category (A, B, C, or D) listed on pPage 2, Part II of your refund application.

**Schedule 1D – To be completed by Category B filers only**

**Schedule 1D, Part IA – Unit Type Identification Worksheet**

Tax paid on undyed diesel fuel consumed for unloading bulk cargo by pumping is subject to refund if the fuel is from the same supply tank that fuels the highway vehicle. The refund is only for the fuel consumed for unloading bulk cargo by pumping and not for fuel used to power the vehicle over the highway.

To claim a refund, you must complete Schedule 1D, Part IA, and Schedule 1D, Part II and include them when you file your Application for Refund of Tax Paid on Undyed Diesel Used for Off-Road or Other Exempt Purposes (Form DR-309639).

**Column Instructions for Schedule 1D, Part IA , Unit Type Identification Worksheet:**

Use this schedule to identify the units that qualify for the refund.

**Column 1. Unit Type** – Enter the type of vehicle from Schedule 1D, Part IB, Unit Type Categories Defined, that corresponds to your unit type.

**Column 2. Year, Make, and Model** – Enter the year of the vehicle, the manufacturer, and the model. (Example: 2009, Ford F-150.)

**Column 3. Serial Number (VIN)** – Enter the Vehicle Identification Number assigned by the manufacturer.

**Schedule 1D, Part IB – Unit Type Categories Defined**

Use this schedule to determine the total gallons of undyed diesel fuel consumed unloading bulk cargo by pumping. Carry this amount to pPage 2, Part 1, Line 5B and Part II, Section B, Line 8.

**Schedule 1D, Part II – Computation of Eligible Gallons Consumed for Unloading Bulk Cargo by Pumping Worksheet**

A refund of tax paid on undyed diesel fuel will be granted based on a percentage of gallons consumed by a qualifying vehicle. The term “consumed by a qualifying vehicle” means fuel consumed for unloading bulk cargo by pumping and fuel used to propel the vehicle. Applicants using the unit type “All Others” from pPage 6, Schedule 1D, Part 1B, will be required to meet the same requirements for first-time filers and must provide vehicle specifications to the Department.

Use this schedule to calculate the total gallons of undyed diesel used for unloading bulk cargo by pumping.

**Column A. Number of Units** – List the number of units for each category type.

**Column B. Type of Unit** – This column represents the unit categories that are subject to refund.

**Column C. Total Gallons Consumed** – List the total gallons consumed by each unit category type. The gallons reported in this column must include undyed diesel fuel consumed for unloading bulk cargo by pumping and fuel used to propel the vehicle.

**Column D. Percentage Allowed for Non-Tax Use** – This column represents the percentage of undyed diesel fuel qualifying for refund.

**Column E. Refundable Gallons** – Calculate the number of gallons eligible for refund by multiplying Column (C) times Column (D).

Carry the total gallons of undyed diesel fuel consumed for unloading bulk cargo by pumping is pPage 2, Part I, Line 5b, and Part II, Section B, Line 8 of the return.

**Computation of Eligible Gallons Consumed for Unloading Bulk Cargo by Pumping (Schedule 1D, Part II Worksheet)**

A refund of tax paid on undyed diesel fuel will be granted based on a percentage of gallons consumed by a qualifying vehicle. The term “consumed by a qualifying vehicle” means fuel consumed for unloading bulk cargo by pumping and fuel used to propel the vehicle. Applicants using the unit type “All Others” from pPage 5, Schedule 1D, Part 1B, will be required to meet the same requirements for first-time filers and must provide vehicle specifications to the Department.

**Florida Department of Revenue**  
**Application for Refund of Tax Paid on Undyed Diesel**  
**Consumed by Motor Coaches During Idle Time in Florida**

DR-309640

R. 01/27 04/43

TC

Rule 12B-5.150 F.A.C.  
 Florida Administrative Code  
 Effective 01/27 04/43

This Application is to be used for Calendar Year .

**NOTE: Your refund application will be rejected if fields in red are not completed in full.**

Applicant Federal Employer  
 Identification Number:   -

Telephone Number  
 (include Area Code):

Applicant Florida Sales Tax  
 Number (if Applicable):

Email Address:

Business Partner Number:

### Part I – Computation of Net Refund Due

1. Total Gallons of Undyed Diesel Fuel Consumed by Motor Coach During Idle in Florida  
 (from Part III - Idle Consumption Schedule - "Total Gallons Eligible for Refund").....
2. Total Gallons of Undyed Diesel Fuel Purchased in Florida (Part IV, Line 1).....
3. Net Refundable Gallons (lesser of Line 1 or Line 2) .....
4. Amount Refundable Per Gallon .....
5. Total Fuel Tax Refund (Line 3 multiplied by Line 4).....
6. Average Cost Per Gallon Excluding Fuel Tax (Part II, Line 17)..... \$
7. Net Cost of Refundable Gallons (Line 3 multiplied by Line 6)..... \$
8. Total State Sales Tax (Line 7 multiplied by 6%)..... \$
9. Total Discretionary Sales Surtax (Line 7 multiplied by discretionary sales surtax rate)..... \$
10. Total Sales Tax Due (Line 8 plus Line 9)..... \$
11. Net Refund Due (Line 5 minus Line 10)..... \$  ,    ,

### Part II – Computation of Average Cost Per Gallon

12. Total Gallons of Undyed Diesel Fuel Purchased in Florida (Part IV, Line 1).....
13. Total Cost of Fuel Purchased in Florida (Part IV, Line 2)..... \$
14. Total State & Local Option Fuel Tax Rate for Undyed Diesel.....
15. Total State & Local Option Fuel Tax Paid on Purchases (Line 12 multiplied by Line 14)..... \$
16. Cost of Fuel (Line 13 minus Line 15)..... \$
17. Average Cost Per Gallon (Line 16 divided by Line 12 - carry to four 4 decimal places)  
 Enter Here and on Part I, Line 6..... \$

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

Signature of Applicant

Date





# Schedule of Undyed Diesel Fuel Purchased in Florida for Use in a Motor Coach

## Summary of Schedule

| Line 1 - Total Gallons of Undyed Diesel Purchased in Florida | Line 12 (Must Equal Sum of Column B*)           |
|--------------------------------------------------------------|-------------------------------------------------|
| Enter on Part I, Line 2, and on Part II, Line 2              | Enter on Part I, Line 2, and on Part II, Line 2 |

Line 2 - Total Price Paid For Gallons Purchased in Florida.....

\* If actual invoices are submitted in lieu of completing Columns A through G, these totals must agree with the sum of the actual invoices.

[illegible]

Attach additional sheets if needed.

## General Information and Line-by-Line Instructions

A Florida Department of Revenue Power of Attorney and Declaration of Representative (Form DR-835) Power of Attorney, Florida Department of Revenue Form DR-835, must be properly executed and included if this application is prepared by your representative.

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### What is Eligible for Refund?

The Florida fuel tax paid to your supplier on undyed tax-paid diesel fuel purchased in Florida and consumed by the engine of a "qualified motor coach during idle time for the purposes of running climate-control systems and maintaining electrical systems for the motor coach in this state. A "qualified motor coach is one which is:

- Privately owned.
- Designed to carry nine or more passengers.
- Has a gross vehicle weight of at least 33,000 pounds.
- Used exclusively in the commercial application of transporting passengers for compensation.
- Has the capacity to measure diesel fuel consumed in Florida during idling separate from diesel fuel consumed to propel the vehicle in this state, by way of an on-board computer.

### When Can I File?

A purchaser may make one claim per calendar year. The annual refund claim must be submitted before April 1 of the year following the year in which the tax was paid.

### Line-by-Line Instructions

You must first complete Schedules III and I .

#### Part I – Computation of Net Refund Due

- Line 1. Enter the "Gallons Eligible for Refund" as reported on Part III - Schedule of Idle Consumption.
- Line 2. Enter the total from Line 1, "Total Gallons of Undyed Diesel Purchased in Florida" (Sum of Column B) from Part IV - Schedule of Undyed Diesel Fuel Purchased in Florida for Use in a Motor Coach.
- Line 3. Enter the lesser of Line 1 or Line 2. This will be the net number of gallons eligible for refund. Only gallons of fuel purchased in Florida are eligible for refund.
- Line 4. The fuel tax rate eligible for refund during the calendar year, as provided in section 206.8745(8), Florida Statutes (F.S.), is entered by the Florida Department of Revenue.
- Line 5. Multiply Line 3 by the rate shown on Line 4 and enter here. This is the amount of your fuel tax refund prior to the sales tax offset.
- Line 6. Enter the amount from Part II, Line 17.
- Line 7. Multiply Line 3 by Line 6. This is the cost of the net gallons eligible for refund.
- Line 8. Multiply Line 7 by 6% and enter here. This is the total state sales tax due on the cost of the fuel eligible for refund.
- Line 9. Multiply Line 7 by the applicable local discretionary sales surtax rate in your county and enter here. The local discretionary sales surtax rate can be obtained on

the Department's of Revenue's website Internet site at [floridarevenue.com/taxes/rates](http://floridarevenue.com/taxes/rates).

Line 10. Add Line 8 and Line 9 and enter here. This is the total sales tax amount due on the gallons eligible for refund.

Line 11. Subtract Line 10 from Line 5 and enter here. This is the net amount of refund due.

#### Part II – Computation of Average Cost Per Gallon

- Line 12. Enter the total from Line 1, "Total Gallons of Undyed Diesel Purchased in Florida" (Sum of Column B) from Part IV - Schedule of Undyed Diesel Fuel Purchased in Florida for Use in a Motor Coach. This amount should be the same as the amount shown on Part I, Line 2.
- Line 13. Enter the amount from Line 2 - "Total Price Paid for Gallons Purchased in Florida" from Part IV, Schedule of Undyed Diesel Fuel Purchased in Florida for Use in a Motor Coach.
- Line 14. The applicable state and local option tax rate for undyed diesel purchased during the calendar year, as provided in S. section 206.8745(8), F.S., Florida Statutes, is entered by the Department.
- Line 15. Multiply Line 12 by Line 14 and enter total here. This is the total state and local option fuel taxes paid on undyed diesel purchased in Florida.
- Line 16. Subtract Line 15 from Line 13 and enter here. This is the year total cost of undyed diesel purchased in Florida less the state and local taxes.
- Line 17. Divide Line 16 by Line 12 and enter total here. The result must be carried out to four decimal places.

#### Part III – Schedule of Fuel Consumed During Idle in Florida

- This schedule should be completed only for those buses that had some mileage in Florida.
- Column A. Enter the motor coach identification number for each bus in this column. The identification number may be the vehicle serial number or license number.
- Column B. Enter the total miles traveled by this bus in Florida during the calendar year.
- Column C. Enter the total miles traveled by this bus in all states during the calendar year.
- Column D. Divide Column B by Column C and enter the result here. This is the percentage of usage allocated to Florida.
- Column E. Enter the total gallons consumed during idle by each bus for the calendar year. This must be supported by records generated from an on-board computer. The on-board computer

## General Information and Line-by-Line Instructions continued

must be able to identify the motor coach, the **actual gallons consumed** during idle time, and the beginning and ending dates of the period in which the fuel was used.

Column F. Multiply Column D by Column E and enter the result here. This figure is the undyed diesel gallons consumed during idle in Florida. The total of this column, for all motor coaches, should be entered on Part I, Line 1 of the Refund Claim.

### Part IV – Schedule of Undyed Diesel Fuel Purchased in Florida for Use in a Motor Coach

The applicant must submit original invoices or copies of original purchase invoices showing the taxes paid.

**An applicant may submit a schedule of purchases containing the information required by s. 206.41(5)(b)(1), F.S., instead of original invoices.** Completing Columns A through Column G on this schedule will satisfy these requirements. The information required by s.206.41(5)(b)1, F.S., is listed below:

- The name, post office address, and residence address of the purchaser.
- The number of gallons purchased.
- The date on which the purchase was made.
- The price paid for the motor fuel or diesel fuel.
- The name and place of business of the seller of the motor fuel or diesel fuel.
- The license number, or other identification number, of the motor vehicle or boat of the purchaser.
- The **Florida** Department of Environmental Protection (DEP) storage tank facility identification number for the seller's location, if the location is required to be registered in accordance with s. 376.303, F.S.

**The Department of Revenue** We will accept a fuel management report issued by a "third party" instead of the Schedule of Purchases. However, the fuel management report must provide the same information as required on the Schedule of Purchases with the exception of item (g) above.

All applications for refund must contain sufficient information and documentation for the Department to determine the amount of the refund claim due. This information and documentation must also be maintained at your place of business. If your application does not contain the information and documentation required for the Department to determine the amount of refund due, the Department will issue a written request to you for the additional information or documentation required to determine the amount of refund due. The written request will be issued within 30 days of receipt of your application.

Whether you are submitting original invoices, or completing the schedule of invoices, you must complete at least Line 1 and Line 2 of this **SS** Schedule.

Line 1. Enter the total number of gallons purchased in Florida. If you are completing this schedule of invoices, this number must equal the total number of gallons reported in Column B of the schedule. If you are submitting original invoices without completing this schedule, the total number must equal the total number of gallons reflected on original invoices submitted with your refund application.

Line 2. Enter the total invoiced and paid cost of the gallons reported on Line 1. If you are completing this schedule of invoices, this number must equal the total cost reported in Column D of the schedule. If you are submitting original invoices without completing this schedule, the total number must equal the total price reflected on original invoices submitted with your refund application.

If you are submitting original invoices with your refund claim, it is preferable, but not required, that you complete Column A through Column G of this schedule. If you are not submitting original invoices with your refund claim, you **must** complete Column A through Column G for each purchase in Florida.

Column A. Enter the invoice number documenting the purchase.

Column B. The number of gallons purchased.

Column C. The date on which the purchase was made.

Column D. The price paid for the motor fuel or diesel fuel. This amount should be the total cost of the fuel including taxes.

Column E. The name of the seller of the diesel fuel.

Column F. The license number, or other identification number, of the motor coach.

Column G. The Department of Environmental Protection (**DEP**) storage tank facility identification number for the seller's location, if the location is required to be registered in accordance with s. 376.303 F.S., or the supplier's Federal **Employer Employee** Identification Number. The Department of Environmental Protection storage tank facility identification number can be obtained through DEP's **website Internet site at [www.floridadep.gov/waste/permitting-compliance-assistance/content/storage-tank-facility-registration](http://www.floridadep.gov/waste/permitting-compliance-assistance/content/storage-tank-facility-registration)**, **<http://www.dep.state.fl.us/waste-categories/tanks/pages/registration.htm>**.

**Mail to:** Refunds  
Florida Department of Revenue  
PO Box 6490  
Tallahassee FL 32314-6490  
**(850)850-617-8585**





Florida Department of Revenue  
Application for Pollutants Tax Refund

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T

Coastal Protection

Water Quality

Inland Protection

**Schedule A. Tax-paid petroleum bunkered in a vessel or exported**

|                                                                               |    |    |    |
|-------------------------------------------------------------------------------|----|----|----|
| 1. Beginning Inventory (Must agree with closing inventory from prior quarter) |    |    |    |
| 2. Purchases (From completed Schedule 1 – Schedule of Purchases)              |    |    |    |
| 3. Ending inventory (Use this figure for beginning inventory on next claim)   |    |    |    |
| 4. Barrels consumed (Add Lines 1 and 2. Subtract Line 3)                      |    |    |    |
| 5. Barrels not eligible for refund                                            |    |    |    |
| 6. Barrels claimed for refund (Line 4 minus Line 5 )                          |    |    |    |
| 7. Refund (Line 6 multiplied by the rate per barrel)                          | \$ | \$ | \$ |

**Schedule B. Tax-paid motor oil and lubricants bunkered in a vessel or exported**

|                                                                               |    |    |    |
|-------------------------------------------------------------------------------|----|----|----|
| 8. Beginning Inventory (Must agree with closing inventory from prior quarter) |    |    |    |
| 9. Purchases (From Schedule 1 – Schedule of Purchases)                        |    |    |    |
| 10. Ending inventory (Use this figure for beginning inventory on next claim)  |    |    |    |
| 11. Gallons consumed (Add Lines 8 plus 9. Subtract Line 10)                   |    |    |    |
| 12. Gallons not eligible for refund                                           |    |    |    |
| 13. Gallons claimed for refund (Line 11 minus Line 12)                        |    |    |    |
| 14. Refund (Line 13 multiplied by rate per gallon)                            | \$ | \$ | \$ |

**Schedule C. Tax-paid pollutant exported from the state by a licensee**

|                                                                                |    |    |    |
|--------------------------------------------------------------------------------|----|----|----|
| 15. Beginning Inventory (Must agree with closing inventory from prior quarter) |    |    |    |
| 16. Purchases (From Schedule 1 – Schedule of Purchases)                        |    |    |    |
| 17. Ending inventory (Use this figure for beginning inventory on next claim)   |    |    |    |
| 18. Barrels consumed (Add Lines 15 plus 16. Subtract Line 17)                  |    |    |    |
| 19. Barrels not eligible for refund                                            |    |    |    |
| 20. Barrels claimed for refund (Line 18 minus Line 19)                         |    |    |    |
| 21. Refund (Line 20 multiplied by rate per barrel)                             | \$ | \$ | \$ |

**Schedule D. Solvents**

|                                                                                |    |    |    |
|--------------------------------------------------------------------------------|----|----|----|
| 22. Beginning Inventory (Must agree with closing inventory from prior quarter) |    |    |    |
| 23. Purchases (From Schedule 1 – Schedule of Purchases)                        |    |    |    |
| 24. Ending inventory (Use this figure for beginning inventory on next claim)   |    |    |    |
| 25. Gallons consumed (Add Lines 22 plus 23. Subtract Line 24)                  |    |    |    |
| 26. Gallons not eligible for refund                                            |    |    |    |
| 27. Gallons claimed for refund (Line 25 minus Line 26)                         |    |    |    |
| 28. Refund (Line 27 multiplied by rate per gallon)                             | \$ | \$ | \$ |

|                                                              |    |
|--------------------------------------------------------------|----|
| 29. Net refund due (Add Lines 7 plus 14 plus 21 and Line 28) | \$ |
|--------------------------------------------------------------|----|



## Purchase Invoices for Florida Pollutants Taxes Paid

[illegible]



0.025 cents per gallon for motor oil and lubricants

# Important Information Concerning Pollutants Tax Returns

A **Florida Department of Revenue Power of Attorney and Declaration of Representative (Form DR-835)** Power of Attorney, Florida Department of Florida Form DR-835, must be properly executed and included if this application is prepared by your representative.

DR-309660

R. 01/27 01/20

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1. Only persons licensed according to **c**Chapter 206, Florida Statutes (F.S.), can apply for a pollutant tax refund. Refund applicants are entitled to a refund of:
  - A. Tax-paid petroleum products exported from the state or bunkered into marine vessels engaged in interstate or foreign commerce.
    - 1) Refund of 5 cents per barrel levied under section (s.) 206.9935(2), F.S. (Tax for Water Quality).
    - 2) Refund of 80 cents per barrel levied under s. 206.9935(3), F.S. (Tax for Inland Protection).
  - B. Tax-paid motor oil and lubricants products exported from the state or bunkered into marine vessels engaged in interstate or foreign commerce.
    - 1) Refund of 2.5 cents per gallon levied under s. 206.9935(2), F.S. (Tax for Water Quality), for motor oil and lubricants.
  - C. Tax-paid ammonias or products containing ammonia exported from the state.
    - 1) Refund of 2 cents per barrel levied under s. 206.9935(2), F.S. (Tax for Water Quality), for ammonia.
    - 2) The timing of the refund claim is based on the date on which the pollutant or the product containing the pollutant was exported and not the date on which the pollutant was originally purchased.
  - D. Tax-paid solvents exported or consumed in the manufacture or production of a product that is not a pollutant or consumed, blended, or mixed to produce a pollutant that is subject to the tax for water quality.
    - 1) Refund of 5.9 cents per gallon levied under s. 206.9935(2), F.S. (Tax for Water Quality).
2. **The claim claim** must be filed quarterly, no later than the last day of the month immediately following the end of the quarter. The filing date may be extended one additional month when a justified excuse is submitted in writing and the **last preceding claim** was filed timely.
3. Amended applications for the prior calendar quarter must be received by the **Florida** Department **of Revenue** by the current calendar quarter's deadline. A refund will not be authorized for an amount less than \$5 for any given period.

| Purchases Made During                                                                                                                                                | Claims Must Be Filed By* | With A Written Excuse - No Later Than |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------|---------------------------------------|
| January, February, and March                                                                                                                                         | April 30                 | May 31                                |
| April, May, and June                                                                                                                                                 | July 31                  | August 31                             |
| July, August, and September                                                                                                                                          | October 31               | November 30                           |
| October, November, and December                                                                                                                                      | January 31               | February 28                           |
| *Amended application for prior quarter must be received by current quarter's deadline. Example: An amended March quarterly application must be submitted by July 31. |                          |                                       |

4. All applications for refund must contain sufficient information and documentation for the Department to determine the amount of the refund claim due. This information and documentation must also be maintained

at your place of business. If your application does not contain the information and documentation required for the Department to determine the amount of refund due, the Department will issue a written request to you for the additional information or documentation required to determine the amount of refund due. The written request will be issued within 30 days of receipt of your application.

Evidence **includes may include** items such as tax-paid invoices, applicable export schedules, and/or shipping and delivery documents.

Purchase invoices verifying the payment of taxes imposed under s. 206.9935, F.S., must contain the following information:

- Invoice number
- The name, mailing address, and location address of the supplier
- Type of pollutant and the number of gallons or barrels purchased
- Purchase date
- The pollutant tax paid per gallon or per barrel
- The **Florida** Department of Environmental Protection storage tank facility identification number for the supplier, if applicable, or supplier's Federal **Employer** Identification Number (FEIN)

If a taxpayer is remitting pollutants tax via Form DR-904 (*Pollutants Tax Return*), a copy of the DR-904 must be provided at the time of refund submission.

Sales invoices must contain the following:

- Invoice number
- Delivery date
- Purchaser's name
- Vessel's name (if applicable)
- Point of destination (if applicable)
- Gallons or barrels sold
- Type of pollutant

Instead of original purchase and sales invoices, you may submit schedules that include the information required above.

5. First-time users of this form must provide proof of pollutants tax paid by submitting either invoices or Form DR-904. If beginning inventory is being claimed, proof of pollutants tax paid for the beginning inventory must be provided either by invoices or by Form DR-904.
6. In the event of an overpayment of any refund, the Department will refuse to make further refunds and advise the payee of the amount to be reimbursed.
7. Any person licensed according to **c**Chapter 206, F.S., who is eligible for a refund according to s. 206.9942, F.S., may, take a credit on the monthly *Pollutants Tax Return* (Form DR-904), instead of applying for a refund. The credit taken must not exceed the tax imposed on those gallons which would otherwise be eligible for refund. Any request for credit must be supported by a charge ticket, sales slip, invoice, or other tangible evidence of the sale showing the tax was paid to the state or supplier; applicable export schedules; and shipping and delivery documents.

**Schedule A** — Tax-paid petroleum products exported from the state or bunkered into a marine vessel engaged in interstate or foreign commerce by a licensed terminal supplier, importer, exporter, producer, wholesaler, or dealer.

- Line 1. Beginning inventory** — Must be the same as closing inventory from prior quarter. If prior quarters claim was not filed, enter "0".
- Line 2. Barrels purchased** — This represents petroleum products purchased during this calendar quarter. The information provided with Schedule 1 must support these purchases.
- Line 3. Ending inventory\*\*** — Actual physical inventory as of the last day of this quarter. This will be the beginning inventory for the next quarter. If no refund is due but a closing inventory exists, the claim form must be filed.
- Line 4. Total barrels consumed** — Line 1 plus Line 2 minus Line 3.
- Line 5. Barrels not eligible for refund** — This represents petroleum products that which were not exported from the state or bunkered into a marine vessel engaged in interstate or foreign commerce.
- Line 6. Barrels claimed for refund** — This represents petroleum products that were exported from the state or bunkered into a marine vessel engaged in interstate or foreign commerce.

**Schedule B** — Tax-paid motor oil and lubricants<sup>s</sup> products exported from the state or bunkered into a marine vessel engaged in interstate or foreign commerce by a licensed terminal supplier, importer, exporter, producer, wholesaler, or dealer.

- Line 8. Beginning inventory** — Must be the same as closing inventory from prior quarter. If prior quarters claim was not filed, enter "0".
- Line 9. Gallons purchased** — This represents motor oil and lubricant products purchased during this calendar quarter. The information provided with Schedule 1 must support these purchases.
- Line 10. Ending inventory\*\*** — Actual physical inventory as of the last day of this quarter. This will be the beginning inventory for the next quarter. If no refund is due but a closing inventory exists, the claim form must be filed.
- Line 11. Total gallons exported** — Line 8 plus Line 9 minus Line 10.
- Line 12. Gallons not eligible for refund** — This represents motor oil and lubricant products that which were not exported from the state or bunkered into a marine vessel engaged in interstate or foreign commerce.
- Line 13. Gallons claimed for refund** — This represents motor oil and lubricant products that were exported from the state or bunkered into a marine vessel engaged in interstate or foreign commerce.

**Schedule C** — Tax-paid pollutants produced in, imported into, or purchased in this state and said pollutants or products containing said pollutants are exported from this state.

- Line 15. Beginning inventory** — Must be the same as closing inventory from prior quarter. If prior quarters claim was not filed, enter "0".
- Line 16. Barrels purchased\*** — This represents pollutant products purchased during this calendar quarter. The information provided with Schedule 1 must support these purchases.
- Line 17. Ending inventory\*\*** — Actual physical inventory as of the last day of this quarter. This will be the beginning inventory for the next quarter. If no refund is due but a closing inventory exists, the claim form must be filed.
- Line 18. Total barrels exported** — Line 15 plus Line 16 minus Line 17.
- Line 19. Barrels not eligible for refund** — This represents pollutants or products containing said pollutants that which were not exported from the state.
- Line 20. Barrels claimed for refund** — This represents pollutants or products containing said pollutants that which were exported from the state.

**Schedule D** — Tax-paid solvents exported or consumed in the manufacture or production of a product that is not a pollutant or tax-paid solvents which were subsequently consumed, blended, or mixed to produce a pollutant that is subject to tax.

- Line 22. Beginning inventory** — Must be the same as closing inventory from prior quarter. If prior quarters claim was not filed, enter "0".
- Line 23. Gallons purchased\*** — This represents solvents purchased during this calendar quarter. The information provided with Schedule must support these purchases.
- Line 24. Ending inventory\*\*** — Actual physical inventory as of the last day of this quarter. This will be the beginning inventory for the next quarter. If no refund is due but a closing inventory exists, the claim form must be filed.
- Line 25. Total gallons consumed** — Line 22 plus Line 23 minus Line 24.
- Line 26. Gallons not eligible for refund** — This represents solvents that which were not exported or consumed in the manufacture or production of a product that is not a pollutant or solvents that which were not subsequently consumed, blended, or mixed to produce a pollutant that is subject to tax.
- Line 27. Gallons claimed for refund** — This represents the total solvents that which were exported or consumed in the manufacture or production of a product that is not a pollutant or solvents that which were subsequently consumed, blended, or mixed to produce a pollutant that is subject to tax.

\* To convert solid pesticides and liquid ammonia from pounds to gallons, 10 pounds of solid pesticides equals one gallon and 5.14 pounds of ammonia at 60 degrees Fahrenheit equals one gallon. One barrel is the equivalent of 42 gallons.

\*\* Pollutant products are considered a part of ending inventory until sold or exported.

STATE OF FLORIDA  
DEPARTMENT OF REVENUE  
CHAPTER 12B-5, FLORIDA ADMINISTRATIVE CODE  
TAX ON MOTOR FUELS, DIESEL FUELS, POLLUTANTS, AND NATURAL GAS FUELS  
AMENDING RULE 12B-5.150

SUMMARY OF PROPOSED RULE

The purpose of the proposed amendments to Rule 12B-5.150, F.A.C. (Public Use Forms), is to clarify language regarding electronic submission penalties and editing for clarity on nine forms.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

The proposed amendments to Rule 12B-5.150, F.A.C. (Public Use Forms), clarifies language regarding electronic submission penalties and editing for clarity on nine forms.

FEDERAL COMPARISON STATEMENT

The provisions contained in this rule do not conflict with comparable federal laws, policies, or standards.

SUMMARY OF RULE DEVELOPMENT WORKSHOP

AUGUST 4, 2026

A Notice of Proposed Rule Development was published in the *Florida Administrative Register* on August 4, 2026 (Vol. 52, No. 150), to advise the public of the proposed changes to Rule 12B-5.150, F.A.C., and to provide that, if requested in writing and not deemed unnecessary by the agency head, a rule development workshop would be held on August 18, 2026. No request was received by the Agency, and no workshop was held. No written comments were received by the Agency.

SUMMARY OF PUBLIC MEETING

SEPTEMBER 29, 2026

The Governor and Cabinet, sitting as head of the Department of Revenue, met on September 29, 2026, and

approved the publication of the Notice of Proposed Rule for Rule 12B-5.150, F.A.C., as well as approval to file and certify the rule with the Secretary of State pursuant to s. 120.54(3)(e)1., F.S., if the substance of the proposed rule remains unchanged upon reaching the date applicable to filing for final adoption pursuant to s. 120.54(3)(e)2., F.S. A notice for the public meeting was published in the Florida Administrative Register on September 15, 2026 (Vol. 52, No. 179).