



DRAFT

Wholesaler/Importer Fuel Tax Return

For Calendar Year

R. XX/XX
Rule 12B-5.150, F.A.C.
Effective XX/XX
Page 1 of 14

DR-309632
R. 01/14
Page 1
TO
Rule 12B-5.150
Florida Administrative Code
Effective 01/14

Handwritten Example

0 1 2 3 4 5 6 7 8 9

Typed Example

0 1 2 3 4 5 6 7 8 9

Use black ink.

IMPORTANT
Complete and return
coupon to the Department
of Revenue.

Complete Form
DR-309632 Before
Entering Information on
the Attached Coupon.

~~COMPLETE FORM DR-309632~~
~~BEFORE ENTERING INFORMATION~~
~~ON THE ATTACHED COUPON.~~

Mail the original of this form along with coupon
to the:

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

Detach
here

Detach
here

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

Wholesaler/Importer Fuel Tax Return Coupon

For Calendar Year:

COMPLETE and MAIL with your RETURN/PAYMENT.

Please write your Federal Employer Identification Number (FEIN) on check.

Be sure to SIGN YOUR CHECK.

Make check payable to: Florida Department of Revenue

DR-309632
R. 01/14
XX/XX

FEIN

0 1 2 3 4 5 6 7 8 9

ENTER BUSINESS NAME:

Name
Address
City/St/ZIP

28

AMOUNT DUE FROM LINE 30
IF CREDIT DUE ENTER 0

US Dollars | Cents |

0 0 0 , 0 0 0 , 0 0 0 . 0 0

FOR COLLECTION
PERIOD ENDING

M M D D Y Y

DR-309632

Do Not Write in the Space Below.

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

**Wholesaler/Importer
Fuel Tax Return**

DR-309632
~~R. 01/14~~
R. XX/XX
Page 3 of 14 ~~Page 3~~

For Calendar Year:

☐ Check here if filing a supplemental return

FEIN:

License Number:

Collection Period Ending:

DOR USE ONLY

		/			/		
--	--	---	--	--	---	--	--

POSTMARK OR HAND-DELIVERY DATE

Return Due By

Late After

Complete Reverse Side of Return First

22. **Combined gasoline and diesel fuel tax due:** 22.
~~24.~~ Combined gasoline, diesel, and aviation fuel tax due: (Page 4, Line ~~24~~) ~~24.~~

CREDITS

23. 24. 23.
~~25.~~ Ultimate vendor credits: From ultimate vendor credit worksheet (Page 13, Line ~~25~~) ~~25.~~
24. 24.
~~26.~~ Credit memos issued by the Department of Revenue: ~~26.~~

TOTAL DUE WITH RETURN CALCULATION

25. 22. 23. 24. 25.
~~27.~~ Tax due with return: (Line ~~24~~ minus Lines ~~25~~ and ~~26~~) ~~27.~~
26. 26.
~~28.~~ Penalty: ~~28.~~
27. 27.
~~29.~~ Interest: ~~29.~~
28. 25. 26. 27. 28.
~~30.~~ Total due with return: (Line ~~27~~ plus Line ~~28~~ plus Line ~~29~~) ~~30.~~

☐ Check here if you have electronically transmitted funds

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

Signature of Officer/Owner Title Date

Name of Preparer (Print) Signature of Preparer Telephone Number FEIN Date



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

A. Gasoline	DIESEL		D. Aviation
	B. Undyed	C. Dyed	

1. Beginning physical inventory:
2. Receipts: (Page 5, Section I, Line 6)**8**.....
3. Disbursements: (Page 5, Section II, Line ~~9~~)
4. Transfers:
5. Gain or (Loss):
6. Ending physical inventory:
7. Net taxable gallons: (Page 5, Section I, Line 5).....

State Tax Calculations**DOLLARS**

A. Gasoline	DIESEL		D. Aviation
	B. Undyed	C. Dyed	

8. Gasoline (Line 7, Column A times),
and Diesel: (Line 7, Column B times)
~~9. Aviation: (Line 7, Column D times)~~

- 9.** ~~10.~~ Collection allowance -
Gasoline: (Line 8, Column A times)
~~Aviation: (Line 9, Column D times)~~

- 10.** ~~11.~~ Collection allowance -
Diesel: (Line 8, Column B times)

- 11.** ~~12.~~ Net state fuel tax due:

**Local Option - Tax and Collection Allowance
Calculations - Gasoline**

A. Gasoline	DIESEL		D. Aviation
	B. Undyed	C. Dyed	

- 12.** ~~13.~~ Local option tax entitled to collection
allowance - Gasoline:
(Schedule 11, Page 12, Column C total)

- 13.** ~~14.~~ Collection allowance - gasoline local **12.**
option tax: (Line ~~13~~, Column A times)

- 14.** ~~15.~~ Local option tax not entitled to
collection allowance - Gasoline: (Schedule 11,
Page 12, Column E total)

- 15.** ~~16.~~ Total local option tax due - Gasoline: **Line 12 minus Line 13 plus Line 14**
(Line ~~13~~ minus Line 14 plus Line 15)

**Local Option - Tax and Collection Allowance
Calculation - Diesel**

- 16.** ~~17.~~ Local option tax entitled to collection
allowance - Diesel:
(Line 7, Column B times)

- 17.** ~~18.~~ Collection allowance - diesel local **16**
option tax: (Line ~~17~~ times)

- 18.** ~~19.~~ Local option tax not entitled to collection
allowance - Diesel:
(Line 7, Column B times)

- 19.** ~~20.~~ Total local option tax due - Diesel: **(Line 16 minus Line 17 plus Line 18)**
(Line 17 minus Line 18 plus Line 19)

**Total State and Local Option
Tax Due Calculations**

- 20.** ~~21.~~ Total tax due - Gasoline: (Line ~~12~~, Column A
plus Line ~~16~~, Column A) **15.**

- 21.** ~~22.~~ Total tax due - Diesel: (Line ~~12~~, Column B plus
Line ~~20~~, Column B) **19.** **11**

- ~~23.~~ Total tax due - Aviation:
(Line 12, Column D)

Combined gasoline and diesel fuel tax due:

- 22.** ~~24.~~ Combined gasoline, diesel, and aviation fuel tax due: (Add Lines 21, 22, and 23. Carry to Page 3, Line 24.)

(Add Lines 20 and 21 and carry to Page 3, Line 22.)



Company Name	FEIN	Collection Period Ending (mm/dd/yy)
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Enter the total gallons from each receipt and disbursement schedule on this page. Report receipts and disbursements in whole net gallons

GALLONS

From Schedule	DIESEL			D. Aviation
	A. Gasoline	B. Undyed	C. Dyed	
1A				
1B				
2A				
2B				
From Schedule	A. Gasoline	DIESEL		D. Aviation
11/ 5LO				
5A				
5B				
4. 5A	5HW			
7A				
7B				
8				
10				

Section I - Receipts: (see instructions)

- Gallons received - Florida tax paid:
- Gallons received from supplier for export - other state's tax paid:
- Gallons received - tax unpaid (imports):
- Total product received or blended - Florida tax unpaid:
- Taxable receipts: (Line 3 plus Line 4. Carry to Page 4, Line 7.)
- Total receipts: (Carry to Page 4, Line 2.)

Section II - Disbursements: (see instructions)

- Gallons gasoline delivered - all taxes collected (state and local option taxes): ...
- Gallons diesel delivered - all taxes collected (state & local option taxes):
- Gallons delivered - Florida state tax only collected:
- ~~4. Gallons aviation converted for highway use:~~
- ~~5. Gallons exported by other than bulk transfer:~~
- ~~6. Gallons exported - other state's tax paid to supplier:~~
- ~~7. Gallons delivered To U.S. Government (500 gallons or more):~~
- ~~8. Gallons of undyed diesel, jet fuel or aviation gasoline delivered to other tax exempt entities:~~
- ~~9. Total disbursements: (Add Lines 1 through 8. Carry to Page 4, Line 3.)~~



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☐ Check here if filing a supplemental schedule

DR-309632

~~P. 01/14~~

~~Page 7~~
D VV/VV

Page 7 of 14

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

1A.	Gallons Received - Florida Tax Paid
1B.	Gallons Received From Supplier For Export - Other States Taxes Paid
2A.	Gallons Received - Tax Unpaid (Imports)
2B.	Total Product Received or Blended - Florida Tax Unpaid

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

(1) Carrier's Name	(2) Carrier's FEIN	(3) Mode	(4) Point of		Acquired From		(7) Date Received	(8) Document Number	(9) Net Gallons	(10) Gross Gallons	(11) Billed Gallons
			Origin	Destination	(5) Seller's Name	(6) Seller's FEIN					
Subtotal											



☐ Check here if filing a supplemental schedule

DR-309632

~~R. 01/14~~

~~Page 9~~

R. XX/XX

Page 9 of 14

Schedule/Product Type	Company Name	FEIN	Collection Period Ending (mm/dd/yy)
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Schedule Type - Only one product type per schedule:

Use Schedule 11 to report gallons of gasoline delivered - all tax collected.

- 5A. Gallons Diesel Delivered - All Taxes Collected (State and Local)
- 5B. Gallons Delivered - State Tax Collected (Gasoline/~~Aviation~~)
- ~~5HW. Gallons of Aviation Fuel Converted for Highway use~~
- 5LO. Gallons of Gasoline/Gasohol Delivered to Retail Locations and End-users
- 7A. Gallons Exported by Other Than Bulk Transfer
- 7B. Gallons Exported - Other State's Tax Paid to Supplier
8. Gallons Delivered to U.S. Government - Tax Exempt (500 Gallons or More)
10. Gallons of Undyed Diesel/~~Jet Fuel~~ Delivered to Other Tax - exempt Entities

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

(1) Carrier's Name	(2) Carrier's FEIN	(3) Mode	(4) Point of		(5) Term. Code	Sold To		(8) Date Shipped	(9) Document Number	(10) Net Gallons	(11) Gross Gal- lons	(12) Billed Gal- lons
			Origin	Destination		(6) Purchaser's Name	(7) Purchaser's FEIN					
Subtotal												

[illegible]



☐ Check here if filing a supplemental schedule

Schedule 11 — Retail local option tax worksheet for summarizing by county gasoline/gasohol/denatured ethanol gallons delivered to retail locations and end-users (local option tax collected)

Product Type:
065 — Gasoline
124 — Gasohol

Schedule/Product Type 11/	Company Name	FEIN	Collection Period Ending (mm/dd/yy)
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County		(A) Gallons of Gasoline or Gasohol Sold	(B) Rate Entitled to Collection Allowance	(C) Local Option Tax Entitled to Collection Allowance (A) times (B) = (C)	(D) SCETS/ Additional Local Option Rate	(E) Local Option Tax Not Entitled to Collection Allowance (A) times (D) = (E)
01	Alachua					
02	Baker					
03	Bay					
04	Bradford					
05	Brevard					
06	Broward					
07	Calhoun					
08	Charlotte					
09	Citrus					
10	Clay					
11	Collier					
12	Columbia					
13	Dade (Miami-Dade)					
14	De Soto					
15	Dixie					
16	Duval					
17	Escambia					
18	Flagler					
19	Franklin					
20	Gadsden					
21	Gilchrist					
22	Glades					
23	Gulf					
24	Hamilton					
25	Hardee					
26	Hendry					
27	Hernando					
28	Highlands					
29	Hillsborough					
30	Holmes					
31	Indian River					
32	Jackson					
33	Jefferson					
Page 11 Subtotal						



**Schedule 11 — Continuation of retail local option tax worksheet for summarizing by county gasoline/gasohol/
denatured ethanol gallons delivered to retail locations and end-users (local option tax collected)**

Schedule/Product Type 11/	Company Name	FEIN	Collection Period Ending (mm/dd/yy)
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County		(A) Gallons of Gasoline or Gasohol Sold	(B) Rate Entitled to Collection Allowance	(C) Local Option Tax Entitled to Collection Allowance (A) times (B) = (C)	(D) SCETS/ Additional Local Option Rate	(E) Local Option Tax Not Entitled to Collection Allowance (A) times (D) = (E)
34	Lafayette					
35	Lake					
36	Lee					
37	Leon					
38	Levy					
39	Liberty					
40	Madison					
41	Manatee					
42	Marion					
43	Martin					
44	Monroe					
45	Nassau					
46	Okaloosa					
47	Okeechobee					
48	Orange					
49	Osceola					
50	Palm Beach					
51	Pasco					
52	Pinellas					
53	Polk					
54	Putnam					
55	St. Johns					
56	St. Lucie					
57	Santa Rosa					
58	Sarasota					
59	Seminole					
60	Sumter					
61	Suwannee					
62	Taylor					
63	Union					
64	Volusia					
65	Wakulla					
66	Walton					
67	Washington					
Page 12 Subtotal						
Subtotal from Page 11						
Total						



☐ Check here if filing a supplemental schedule

Schedule 12 – Ultimate vendor credits worksheet for reporting deliveries and exports of tax paid fuel to consumers who qualify to purchase fuel tax-exempt

Schedule	Company Name	FEIN	Collection Period Ending (mm/dd/yy)
12/			

GALLONS

	A. Gasoline	DIESEL		
		B. Undyed	C. Dyed	D. Aviation
1. Total gallons delivered to other tax exempt entities (Schedule 10):				
2. Total gallons delivered to U.S. Government tax exempt - 500 gallons or more (Schedule 8):				
3. Total gallons exported by other than bulk transfer: (Schedule 7A):				
4. Total gallons tax paid aviation fuel converted for highway use (Schedule 5HW):				
5. Total gallons qualifying for credit:				
(Add Lines 1, 2, 3, and 4) .. (Add Lines 1, 2, and 3)				
6. State fuel tax rate:				
7. State tax due: (Line 5 times Line 6) ... (Line 4 times Line 5)				
8. Collection allowance rates for state tax:				
9. State tax collection allowance calculation: (Line 7 times Line 8) .. (Line 6 times Line 7)				
10. Local option rate entitled to collection allowance:				
11. Portion of local option tax entitled to collection allowance: (Line 5, Column B times Line 10) .. (Line 4, Column B times Line 9)				
12. Local option collection allowance rate:				
13. Local option collection allowance calculation: (Line 11 times Line 12) .. (Line 10 times Line 11)				
14. Local option tax rate not entitled to collection allowance:				
15. Portion of local option tax not entitled to collection allowance: (Line 5, Column B times Line 14) (Line 4, Column B times Line 13)				
16. Ultimate vendor credit calculation:				
A. Gasoline: (Line 7 minus Line 9) ... (Line 6 minus Line 8)				
B. Diesel: (Line 7 minus Line 9 plus Line 11 minus Line 13 plus Line 15) (Line 6 minus Line 8 plus Line 10 minus Line 12 plus Line 14)				
C. Aviation: (Line 7 minus Line 9)				
Shared Collection Allowance Add-back 4				
17. Enter the amount from Line 5 above (total gallons qualifying for credit): If zero, skip to Line 24 .. 23.				
18. Enter the amount from Line 7, Page 4 of this return (net taxable gallons):				
19. Gallons subject to shared collection allowance calculation: (Line 17 minus 18). If negative, enter zero and skip to Line 24 .. 23.	(Line 16 minus Line 17).			
20. State fuel tax rate:				
21. Tax subject to shared collection allowance: (Line 19 times Line 20) .. (Line 18 times Line 19)				
22. Shared collection allowance add-back rates:				
23. Shared collection allowance add-back: (Line 21 times Line 22) .. (Line 20 times Line 21)				
24. Allowable ultimate vendor credit				
A. Gasoline: (Line 16A plus Line 23A) .. (Line 15A plus Line 22A)				
B. Diesel: (Line 16B plus Line 23B) .. (Line 15B plus Line 22B)				
C. Aviation: (Line 16C plus Line 23C)				
25. Total ultimate vendor credit amount: (Add Line 24A, Line 24B, and Line 24C. Carry forward to Page 3, Line 25.)				
(Add Line 23A and Line 23B. Carry forward to Page 3, Line 23.)				



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