



Bond Worksheet Instructions

DRAFT

R. XX/XX
Effective XX/XX

DR-157W

R. 07/20

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

Effective 07/20

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New 1st paragraph

Florida law requires you to submit a bond or other form of security to the Department to obtain a Florida fuel license or pollutants license. You may submit an assignment of time deposit, bond, or an irrevocable letter of credit. A separate bond or other form of security is required for each product type or taxable pollutant. If you are licensed as an importer and a wholesaler, a separate importer's bond is required in addition to a wholesaler's bond.

Florida law requires you to submit a bond or other form of security to the Department of Revenue before a fuel license or pollutants license may be issued.

Department of Revenue before a fuel license or pollutants license may be issued.

To compute the bond(s) required for your license classification(s), complete the attached bond worksheet and include it with your *Florida Fuel or Pollutants Tax Application* (Form DR-156). If you have questions, please call the Account Management - Fuel Unit at 850-488-6800 or email motor_fuel@floridarevenue.com.

Taxpayer Services

Fuel and Pollutant Bond Requirements

Fuel License Type	Bond Requirement	Background Investigation
Air Carrier	No	No
Blender	No	Yes
Bio-diesel Manufacturer	Yes	Yes
Exporter	Yes	Yes
Municipality, County, or School District	No	No
Mass Transit	No	No
Petroleum Carrier (Private/Common)	No	Yes
Pollutants	Yes	Yes
Retailer of Natural Gas (Fuel effective until 1/1/2024)	Yes	Yes
Terminal Operator	No	Yes
Terminal Supplier	Yes	Yes
Wholesaler	Yes	Yes
Wholesaler/Importer	Yes	Yes

Column 1

Worksheet Instructions

Step #1: Fuel Product Type (COLUMN 1). Identify the table(s) associated with the license type(s) that require a bond or other security. Identify the fuel type(s) that you will deliver or import into Florida or export out of Florida.

Terminal Suppliers

Table A1

Wholesaler With EFT Authority*

No Import Activity

Table A1

With Import Activity

Table A1 and Table B

Export Activity

Table A1

Electronic Funds Transfer

Wholesaler Without EFT Authority*

No Import Activity

Table A2

With Import Activity

Table A2 and Table B

Export Activity

Table A1

Pollutants

Table C

Exporters

Table A1

Retailer of Natural Gas Fuel

Table D

*EFT Authority - Allows wholesalers to withhold payment of tax to a terminal supplier until the 19th day of the following month in which the fuel was purchased.

*Electronic Funds Transfer Authority (EFT) -

Table D - For each natural gas fuel, estimate the average monthly pounds, cubic feet, and gallons of fuel to be removed from the first storage unit in Florida.

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Step #2: Tables A and A2 - Terminal Suppliers, Wholesalers, and Exporters: For each fuel type, estimate the average monthly gallons of fuel to be purchased for delivery in Florida or for export.

Table B - Importers: For each fuel type, estimate the average daily gallons of fuel to be purchased for delivery in Florida.

Table C - For each pollutant, estimate the average monthly gallons first removed from storage in Florida or first sold in Florida.

For each type of fuel or pollutant, enter the estimated number of gallons in **COLUMN 2** of the applicable Table(s).

Tables A1, A2, B, and C -

COLUMN: to Column

Step #3: Multiply the estimated gallons from **COLUMN 2** by the tax rate(s) shown in **COLUMN 3**. Enter the result in **COLUMN 4**. Tax rates are published annually in Tax Information Publications posted on the Department's website at floridarevenue.com/taxes/tips or floridarevenue.com/taxes/rates.

Column 4.

Step #4: Multiply the result in **COLUMN 4** by the number in **COLUMN 5**. Enter the result in **COLUMN 6**. This is your **bond amount**.

Column

Step #5: Attach the completed Bond Worksheet to your completed application (Form DR-156).

Form DR-157W

Bonds and Security

To satisfy bond requirements, you must provide one or more of the following for each bond required.

Fuel or Pollutant Tax Surety Bond (DR-157) **Form DR-157**

Assignment of Time Deposit (DR-157A) **Form DR-157A**

Fuel or Pollutant Tax Cash Bond (DR-157B) **Form DR-157B**

An irrevocable letter of credit may be submitted to the Department of Revenue instead of a surety bond. An irrevocable letter of credit must contain the following:

- The Florida Department of Revenue must be the beneficiary
- The expiration of the letter of credit must automatically be extended without amendment for a one-year period unless otherwise authorized in writing by the Department

If the letter of credit is to cover more than one fuel product type, a cover letter of explanation must be provided.

At least 60 days prior to any expiration or termination of the letter of credit, the bank or savings association must notify the Department of the expiration or termination.

Contact Us

Information and tutorials are available at floridarevenue.com/taxes/education.

~~Information, forms, and tutorials are available on the Department's website at floridarevenue.com~~

Forms are available at floridarevenue.com/forms.

If you have questions, contact Taxpayer Services at 850-488-6800, Monday through Friday, excluding holidays.

For written replies to tax questions, write:

Taxpayer Services – MS 3-2000
Florida Department of Revenue
5050 W Tennessee St
Tallahassee FL 32399-0112

Subscribe to Receive Updates by Email from the Department. Subscribe to receive an email for due date reminders, Tax Information Publications, or proposed rules. Subscribe today at floridarevenue.com/dor/subscribe.

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Start this paragraph with text below:

~~The Department annually publishes and updates an average motor fuel tax rate for each county and posts them at floridarevenue.com/taxes/rates in Tax Information Publications (TIPs) on Fuel Tax Rates. Exhibit B contains the motor fuel tax rate in the "Total Tax Imposed" column and the "Local Option Above Minimum" rate for each county. The annual TIPs are posted on the Department's website at floridarevenue.com/taxes/tips. Use the most recent annual TIP to determine the applicable tax rates for purposes of calculating the bond amount.~~

Table A1

Terminal Suppliers, Wholesalers with EFT Authority, and Exporters

C Pr M	The Department annually publishes the state and local motor fuel and pollutant tax rates for each county. The rates are available at floridarevenue.com/taxes/rates and in Tax Information Publications (TIPs) at floridarevenue.com/taxes/tips . Use the most recent annual TIP or rate chart to determine the applicable tax rates for purposes of calculating the bond amount.					\$
	Diesel Fuel			\$	3	\$
	Aviation Fuel			\$	3	(\$300,000 cap) \$

* For a Single County: To calculate the Tax Due (Column 4), multiply the estimated average monthly gallons (Column 2) by the "Total Tax Imposed" (Exhibit B of the most current rate TIP) in the county where the product will be sold.

For Multiple Counties: Calculate the Tax Due (Column 4) using one of two methods:

- In Column 3, enter , the average tax imposed. Multiply the estimated average monthly gallons (Column 2) by to calculate the Tax Due (Column 4); or,
- For each county where the product will be sold, multiply the estimated average monthly gallons (Column 2) by the "Total Tax Imposed" (Exhibit B of the most current rate TIP) for that county to calculate the tax due. Total the tax due for each county and enter the total tax due for all counties in Column 4.

Table A2

Wholesalers Without EFT Authority

Column 1 Product Type	Column 2 Estimated Average Monthly Gallons	Column 3 Tax Rate	Column 4 Tax Due	Column 5 Months	Column 6 Bond Amount
Motor Fuel		**\$	\$	3	(\$300,000 cap) \$

** Calculate the Tax Due (Column 4) using one of two methods:

- In Column 3, enter , the average local option tax above the minimum. Multiply the estimated average monthly gallons (Column 2) by to calculate the Tax Due (Column 4); or,
- For each county where the product will be sold, multiply the estimated average monthly gallons by the local option tax above the minimum (Exhibit B of the most current rate TIP) for that county to calculate the tax due. Total the tax due for each county and enter the total tax due for all counties in Column 4.

Table B

Supplemental Bond for Importer License

Column 1 Product Type	Column 2 Estimated Average Daily Gallons	Column 3 Tax Rate	Column 4 Tax Due	Column 5 Days	Column 6 Bond Amount
Motor Fuel		***\$	\$	60	\$
Diesel Fuel			\$	60	\$
Aviation Fuel			\$	60	\$
Total Imported					Total Importer Bond for all 3 fuel types (No \$300,000 cap) \$

*** For a Single County: To calculate the Tax Due (Column 4), multiply the estimated average daily gallons (Column 2) by the "Total Tax Imposed" (Exhibit B of the most current rate TIP) in the county where the product will be sold.

For Multiple Counties: Calculate the Tax Due (Column 4) using one of two methods:

- In Column 3, enter , the average tax imposed. Multiply the estimated average daily gallons (Column 2) by to calculate the Tax Due (Column 4); or,
- For each county where the product will be sold, multiply the estimated daily gallons (Column 2) by the "Total Tax Imposed" (Exhibit B of the most current rate TIP) for that county to calculate the tax due. Total the tax due for each county and enter the total tax due for all counties in Column 4.

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Table C Pollutants

Column 1 Product Type	Column 2 Estimated Average Monthly Gallons	Column 3			Column 4 Tax Due	Column 5 Months	Column 6 Bond Amount
		Coastal Protection Tax Rate	Water Quality Tax Rate	Inland Protection Tax Rate	Total Tax Rate		
Diesel, Gasoline, Gasohol, and other Pollutants		0.000476	0.00119	0.019048	\$0.020714	\$	\$
Asphalt Oil, Chlorine, Pesticides, Petrochemicals, and Residual Oils #5 and #6		0.000476	0.00119		\$0.001666	\$	\$
Crude Oil		0.000476			\$0.000476	\$	\$
Perchloroethylene			5.00		\$5.00	\$	\$
Motor Oil and other Lubricants			0.025		\$0.025	\$	\$
Sulfur			0.059		\$0.059	\$	\$
Ammonia		0.000476	0.000476		\$0.000952	\$	\$
Total \$ subject to Pollutant Tax						\$	Total Pollutant Bond (\$300,000 cap) \$

See Form 12B-5.400, F.A.C., *Producers and Importers of Pollutants*, and Form DR-904, *Pollutants Tax Return*, for definitions of pollutants subject to tax.

Note: Statutory rates for pollutants based upon barrels have been converted to a rate per gallon.

Before References add Table D Retailers of Natural Gas
(shown on next page)

References

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

Form DR-156
Form DR-157
Form DR-157A
Form DR-157B
Form DR-904

Florida Fuel or Pollutants Tax Application
Fuel or Pollutants Tax Surety Bond
Assignment of Time Deposit
Fuel or Pollutants Tax Cash Bond
Pollutants Tax Return

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

Add Table D after
Table C
See Table D on
following page

Add form DR-309646N to the Reference above Rule 12B-5.500., F.A.C.

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Table D
Retailers of Natural Gas Fuel

New Schedule D for form DR-157W

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Column 1 Product Type	Column 2 Estimated Average Monthly Pounds, Cubic Feet, and/or Gallons	Column 3 Conversion Rate	Column 4 Estimated Average Monthly Motor Fuel Equivalent Gallons	Column 5 Tax Rate	Column 6 Tax Due	Column 7 Months	Column 8 Bond Amount
Compressed Natural Gas (pounds)		5.66 pounds or 126.67 cubic feet		\$	\$	3	\$
Compressed Natural Gas (cubic feet)		126.67 cubic feet					
Liquefied Natural Gas		6.06 pounds		\$	\$	3	\$
Liquefied Petroleum Gas		1.35 gallons		\$	\$	3	\$
Total Natural Gas Fuel				\$	\$	3	Total Natural Gas Fuel Bond (\$300,000.00 Cap) \$

Blended Natural Gas Products - To calculate the estimated average monthly motor fuel equivalent gallons for blended natural gas products, segregate the portion of the blended product by product type and enter the results in column 2.

For example: You plan to disperse 15,200 pounds of compressed natural gas (CNG) combined with liquefied natural gas (LNG) each month. Your product is 45% CNG and 55% LNG. In this example, you would enter 6,840 pounds under CNG and 8,360 pounds under LNG in Column 2.

Multiply the value(s) entered in Column 2 by their respective conversion rate and enter the results in Column 4. Next, multiply the estimated average monthly motor fuel equivalent gallons by the applicable tax rate for each product type and enter the results in Column 6. Finally, multiply the results for each product type by 3 and enter the values in Column 8. Last, add the total bond amounts for each product type from Column 8 to get the total bond amount due.

See Rule 12B-5.500, F.A.C., Retailers of *Natural Gas Fuel*, and Rule 12B-5.150, F.A.C., for Form DR-309646N, *Instructions for Filing Natural Gas Fuel Tax Return*, for definitions of natural gas fuel and motor fuel equivalent gallons. Rules can be found at flrules.org.