



Instructions for Filing Retailer of Natural Gas Fuel Tax Return (DR-309646)

DR-309646N
N. XX/XX
Rule 12B-5.150, F.A.C.
Effective XX/XX
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for Calendar Year

General Information

Motor fuel equivalent gallon: The volume of natural gas fuel it takes to equal the energy content of one gallon of motor fuel.

Natural gas fuel: Natural gas fuel means any liquefied petroleum gas product, compressed natural gas product, or combination thereof used in a motor vehicle. Natural gas fuel does not include natural gas or liquefied petroleum placed in a separate tank of a motor vehicle for cooking, heating, water heating, or electric generation. Examples of natural gas fuel are all forms of fuel commonly or commercially known or sold as natural gasoline, butane gas, propane gas, or any other form of liquefied petroleum gas, compressed natural gas, or liquefied natural gas when placed into the tank of a motor vehicle.

Who Must File: Any person who sells or supplies natural gas fuel for use in the supply tank of a motor vehicle. This includes any person who purchases natural gas fuel without tax and uses the natural gas fuel in a motor vehicle.

File and Pay Electronically: Retailers of Natural Gas Fuel are required to file and pay electronically. There are two different penalties that a taxpayer may be subject to 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.

Fuel Tracking System Reporting Requirements Penalty: This penalty is assessed if a retailer of natural gas fuel does not use the Department's web application to file their return, or if the information submitted with the return is incorrect or not in the proper format. A retailer of natural gas fuel who does not file properly will be notified by the Department in writing. The retailer of natural gas fuel 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 retailer of natural gas fuel 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 may be assessed if a retailer of natural gas fuel 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.

Filing Frequency: Retailers of Natural Gas Fuel are initially set up to file and remit tax on a monthly basis. However, retailers may file their returns on a quarterly basis if tax remittance from the retailer's preceding quarter did not exceed \$100 of tax. If tax remittance from the retailer's preceding 6 months did not exceed \$200 of tax remittance, the retailer is eligible to file on a semiannual basis. Contact Taxpayer Services at 850-488-6800 to request a change to your filing frequency if you are eligible.

Return Due Date: Your tax return is due to the Department on the 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, state or federal holiday, electronic and paper returns will be accepted as timely if filed on the next business day.

Payment Deadlines: You must initiate your electronic payment and receive a confirmation no later than 5 p.m. ET on the business day prior to the 20th. Keep the confirmation number in your records. For a list of the electronic payment deadlines, visit floridarevenue.com/forms and select the *Florida eServices Calendar of Electronic Payment Deadlines* (Form DR-659) under the eServices section. Visit 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 updated semiannually on January 1 and July 1 of each year and available at 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 section (s.) 206.9955, Florida Statutes (F.S.), are available at 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 s. 206.996, F.S. The rate factors used to calculate the collection allowance are entered by the Department and available at floridarevenue.com/taxes/rates.

Supplemental Returns: You must file a supplemental return to correct a previously filed fuel tax return. A supplemental return is any later 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 return and any previously filed supplemental return(s) and the corrected return. Corrections to understated motor fuel equivalent gallons (MFEG) or additional transactions not included on the original return must be reported as positive values. Erroneously reported MFEG or overstated transactions included on the original return must be reported as negative values. Contact Taxpayer Services at 850-488-6800 if you have any questions on how to file a supplemental return.

Return Instructions

Total Motor Fuel Equivalent Gallons Placed into the Supply Tank of a Motor Vehicle

Page 3, Part 1, Line 1 of the *Retailer of Natural Gas Fuel Tax Return* (Form DR-309646)

Enter the total motor fuel equivalent gallons placed into the supply tank of a motor vehicle during the collection period. Round motor fuel equivalent gallons to two (2) decimal places.

Column A – Use Column A on Page 3, Line 1, if you are reporting sales or consumption of compressed natural gas.

Column B – Use Column B on Page 3, Line 1, if you are reporting sales or consumption of liquefied petroleum gas.

Column C – Use Column C on Page 3, Line 1, if you are reporting sales or consumption of liquefied natural gas.

If you are reporting sales or consumption of a blended product that contains a combination of compressed natural gas (CNG), liquefied petroleum gas (LPG), or liquefied natural gas (LNG), prorate the amount of each component to their appropriate column. For example, you disbursed 15,000 pounds of compressed natural gas combined with liquefied natural gas. Your product is 45% CNG and 55% LNG. You would enter 6,750 pounds in Column A for CNG and 8,250 pounds in Column C for LNG.

Important Note: Convert units to motor fuel equivalent gallons before you enter an amount on Line 1. Use the “Conversion Chart – Motor Fuel Equivalent Gallons” below to convert the product sold from applicable units to motor fuel equivalent gallons.

Conversion Chart - Motor Fuel Equivalent Gallons		
Product Type	Units of Measure	One Gallon Equivalent
Compressed Natural Gas	Pounds	5.66 pounds
Compressed Natural Gas	Cubic Feet	126.67 cubic feet
Liquefied Natural Gas	Pounds	6.06 pounds
Liquefied Petroleum Gas	Gallons	1.35 Gallons

Sample Conversion Calculation – The meter reading for pump 1 indicates 56,000 cubic feet of compressed natural gas was disbursed into vehicles during the collection period. The total motor fuel equivalent gallons placed into a vehicle are 442 gallons (56,000 cubic feet divided by 126.67 cubic feet).

Schedule of Exempt Disbursements

Page 5 of the *Retailer of Natural Gas Fuel Tax Return* (Form DR-309646).

Report motor fuel equivalent gallons placed into the supply tank of a motor vehicle that were sold to an exempt entity or used for a tax-exempt purpose as defined below.

Schedule Type and Product Type

You are required to file a separate schedule for each disbursement schedule and product type combination you report.

There are four (4) schedule disbursement types:

- 8 Gallons sold to US Government - tax exempt
- 9 Gallons sold to state and local government agencies
- 10 Gallons sold to other tax-exempt entities
- 10i Gallons sold tax exempt for agricultural purposes

There are three (3) Product Types

- 054 Liquefied Petroleum Gas (Propane)
- 224 Compressed Natural Gas
- 225 Liquefied Natural Gas

Enter each unique combination in the box provided on the top of the Schedule of Exempt Disbursements.

Company Name, FEIN, and Collection Period Ending

Enter the appropriate information on each schedule page for the reporting retailer shown on the face, or page 1, of the tax return (Form DR-309646).

Column Instructions

Column (1): Mode of Transport – Enter the mode of transport. Use one of the following:

- GS = Gas Station
- RT = Personal Consumption

Column (2): Point of Origin – Enter the County where the product was sold for use in a motor vehicle.

Columns (3) and (4): Sold to/Purchaser's Name/FEIN – Enter the name and FEIN of the company the product was sold to.

Column (5): Date Sold – Enter the date the product was sold.

Column (6): Document Number – Enter the identifying transaction number from the product sold.

Column (7): Motor Fuel Equivalent Gallons (MFEG) – Enter Motor Fuel Equivalent Gallons for each transaction. **Convert applicable units (e.g., cubic feet or pounds to motor fuel equivalent gallons)** using the “Conversion Chart – Motor Fuel Equivalent Gallons.”

Calculate a total for Column 7 on the last page for each schedule type/product type. Carry the total forward to Page 3, Part 1, and enter it on the line matching the appropriate schedule type total.

Schedule Type Identifying Information

Schedule 8 – Gallons Sold to US Government Tax Exempt

Use this schedule type if you sell natural gas fuel to the U.S. government or its departments or agencies for use in a motor vehicle. Carry the total to Page 3, Part 1, Line 2 of the return.

Schedule 9 – Gallons Sold to State and Local Government Agencies Tax Exempt

Use this schedule type if you sell natural gas fuel to a state, county or municipal agency for use in a motor vehicle. Carry the total to Page 3, Part 1, Line 3 of the return.

Schedule 10 – Gallons Sold to Other Tax Exempt Entities

Use this schedule type if you sell natural gas fuel for consumption in a:

- Vehicle owned by an aircraft museum.
- Vehicle owned by the American Red Cross.
- Bus engaged in the transportation of students and employees of schools.
- Bus that exclusively provides local service open to the public and travels regular routes.
- Vehicle that is exclusively used by a nonprofit educational facility.

Carry the total from this schedule to Page 3, Part 1, Line 4 of the return.

Schedule 10i – Gallons Sold Tax Exempt for Agricultural Purposes

Use this schedule type if you sell natural gas fuel to farmers for agricultural purposes. Carry the total to Page 3, Part 1, Line 5 of the return.

Line-by-Line Instructions

Calculate tax due using the instructions listed below.

Lines 7 through 23 are on Page 3 of the *Retailer of Natural Gas Fuel Tax Return* (Form DR-309646).

Note: 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 7: Net Taxable Gallons – Transfer the values calculated on Line 6, in Columns A, B, and C, to Line 7 (in the appropriate Columns A, B, and C).

Line 8: State Tax Rate – Rate provided by the Department.

Line 9: State Tax Due – Multiply the gallons from Line 7, by the tax rate on Line 8 and enter the result in the appropriate columns.

Line 10: Collection Allowance Rate (State Tax) – Rate provided by the Department.

Line 11: Collection Allowance – Multiply the tax due from Line 9, by the collection allowance rate on Line 10 and enter the result in the appropriate columns.

Line 12: Net State Tax Due – Subtract Line 11 from Line 9 and enter the result in the appropriate columns.

Line 13: Net Taxable Gallons – Enter the values recorded on Line 7, Columns A, B, and C.

Line 14: Local Option Tax Rate Entitled to Collection Allowance – Rate provided by the Department.

Line 15: Local Option Tax Entitled to Collection Allowance – Multiply Line 13 by the tax rate printed on Line 14 and enter the result in the appropriate columns.

Line 16: Collection Allowance Rate (Local Option Tax) – Rate provided by the Department.

Line 17: Collection Allowance – Multiply the tax from Line 15 by the collection allowance rate printed on Line 16 and enter the result in the appropriate columns.

Line 18: Local Option Tax Entitled to Collection Allowance Due – Subtract Line 17 from Line 15 and enter the result in the appropriate columns.

Line 19: Net Taxable Gallons – Enter the values recorded on Line 7, from Columns A, B, and C.

Line 20: Local Option Tax Rate Not Entitled to Collection Allowance – Rate provided by the Department.

Line 21: Local Option Tax Not Entitled to Collection Allowance – Multiply the taxable gallons from Line 19 by the tax rate printed on Line 20 and enter the result in the appropriate columns.

Line 22: Total State and Local Option Taxes Due – Add Lines 12, 18, and 21 and enter the result in the appropriate columns.

Line 23: Combined Total State and Local Option Taxes Due – Add Line 22, Columns A, B, and C, and enter the result in Column C. Enter this total on Page 1, Line 24 of the return.

Lines 24 through 29 are on Page 1 of the *Retailer of Natural Gas Fuel Tax Return* (Form DR-309646).

Line 24: Combined Total State and Local Option Taxes Due – Transfer the value reported on Page 3, Line 23, to Page 1, Line 24.

Line 25: 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 26: Total Tax Due with Return – Subtract the credit(s) reported on Line 25 from the combined state and local option tax reported on Line 24. Enter the result here.

Line 27: Penalty – If your return is late, compute penalty as indicated under “Late Returns” (Page 1) and enter the result.

Line 28: Interest – If your tax payment is late, compute interest as indicated under “Late Returns” and enter the result.

Line 29: Total Due with Return – Add the amounts from Lines 26, 27, and 28 and enter the result. This is the amount due with the return.

You Must Sign and Date the Return

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Reference

The following document was mentioned in this form and is incorporated by reference in the rule indicated below.
The form is available at **floridarevenue.com/forms**.

Form DR-309646

Retailer of Natural Gas Fuel Tax Return

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