



Wholesaler/Importer Fuel Tax Return

For Calendar Year 2021

Handwritten Example and Typed Example boxes with numbers 0-9 and 'Use black ink.' instruction.

IMPORTANT
Complete and return coupon to the Department of Revenue.

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: 2021

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

FEIN input boxes

ENTER BUSINESS NAME:

Name
Address
City/St/ZIP

AMOUNT DUE FROM LINE 30 IF CREDIT DUE ENTER 0
US Dollars and Cents input fields

FOR COLLECTION PERIOD ENDING
M M D D Y Y input fields

DR-309632

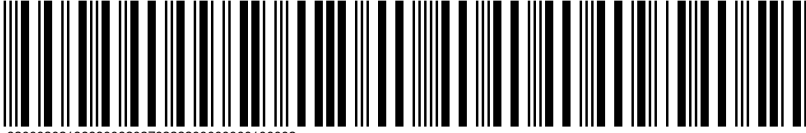
Do Not Write in the Space Below.

FLORIDA
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SAMPLE

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

**Wholesaler/Importer
Fuel Tax Return**

For Calendar Year: 2021



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

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

CREDITS

25. Ultimate vendor credits: From ultimate vendor credit worksheet (Page 13, Line 25) 25. _____

26. Credit memos issued by the Department of Revenue: 26. _____

TOTAL DUE WITH RETURN CALCULATION

27. Tax due with return: (Line 24 minus Lines 25 and 26) 27. _____

28. Penalty: 28. _____

29. Interest: 29. _____

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) |
|--------------|------|-------------------------------------|

GALLONS

| | A. Gasoline | DIESEL | | D. Aviation |
|--|-------------|-----------|---------|-------------|
| | | B. Undyed | C. Dyed | |
| 1. Beginning physical inventory: | | | | |
| 2. Receipts: (Page 5, Section I, Line 6) | | | | |
| 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)..... | | | | |

DOLLARS

| | A. Gasoline | DIESEL | | D. Aviation |
|---|-------------|-----------|---------|-------------|
| | | B. Undyed | C. Dyed | |
| 8. Gasoline (Line 7, Column A times .32625), and Diesel: (Line 7, Column B times .185) | | | | |
| 9. Aviation: (Line 7, Column D times .0427) | | | | |
| 10. Collection allowance - Gasoline: (Line 8, Column A times .00316) Aviation: (Line 9, Column D times .002) | | | | |
| 11. Collection allowance - Diesel: (Line 8, Column B times .0067) | | | | |
| 12. Net state fuel tax due: | | | | |

State Tax Calculations

- 8. Gasoline (Line 7, Column A times .32625), and Diesel: (Line 7, Column B times .185)
- 9. Aviation: (Line 7, Column D times .0427)
- 10. Collection allowance - Gasoline: (Line 8, Column A times .00316) Aviation: (Line 9, Column D times .002)
- 11. Collection allowance - Diesel: (Line 8, Column B times .0067)
- 12. Net state fuel tax due:

Local Option - Tax and Collection Allowance Calculations - Gasoline

| | A. Gasoline | DIESEL | | D. Aviation |
|--|-------------|-----------|---------|-------------|
| | | B. Undyed | C. Dyed | |
| 13. Local option tax entitled to collection allowance - Gasoline: (Schedule 11, Page 12, Column C total) | | | | |
| 14. Collection allowance - gasoline local option tax: (Line 13, Column A times .011) | | | | |
| 15. Local option tax not entitled to collection allowance - Gasoline: (Schedule 11, Page 12, Column E total) | | | | |
| 16. Total local option tax due - Gasoline: (Line 13 minus Line 14 plus Line 15) | | | | |

Local Option - Tax and Collection Allowance Calculation - Diesel

- 17. Local option tax entitled to collection allowance - Diesel: (Line 7, Column B times .07)
- 18. Collection allowance - diesel local option tax: (Line 17 times .011)
- 19. Local option tax not entitled to collection allowance - Diesel: (Line 7, Column B times .08)
- 20. Total local option tax due - Diesel: (Line 17 minus Line 18 plus Line 19)

| | | | | |
|---|--|--|--|--|
| 17. Local option tax entitled to collection allowance - Diesel: (Line 7, Column B times .07) | | | | |
| 18. Collection allowance - diesel local option tax: (Line 17 times .011) | | | | |
| 19. Local option tax not entitled to collection allowance - Diesel: (Line 7, Column B times .08) | | | | |
| 20. Total local option tax due - Diesel: (Line 17 minus Line 18 plus Line 19) | | | | |

Total State and Local Option Tax Due Calculations

- 21. Total tax due - Gasoline: (Line 12, Column A plus Line 16, Column A)
- 22. Total tax due - Diesel: (Line 12, Column B plus Line 20, Column B)
- 23. Total tax due - Aviation: (Line 12, Column D)

| | | | | |
|--|--|--|--|--|
| 21. Total tax due - Gasoline: (Line 12, Column A plus Line 16, Column A) | | | | |
| 22. Total tax due - Diesel: (Line 12, Column B plus Line 20, Column B) | | | | |
| 23. Total tax due - Aviation: (Line 12, Column D) | | | | |

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

| |
|--|
| |
|--|



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

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 | | | | |
| 5 | | | | |
| 6 | | | | |
| From Schedule | A. Gasoline | B. Undyed | C. Dyed | D. Aviation |
| 11/5LO | | | | |
| 5A | | | | |
| 5B | | | | |
| 5HW | | | | |
| 7A | | | | |
| 7B | | | | |
| 8 | | | | |
| 10 | | | | |
| 9 | | | | |

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:
- Gallons aviation converted for highway use:
- Gallons exported by other than bulk transfer:
- Gallons exported - other state's tax paid to supplier:
- Gallons delivered To U.S. Government (500 gallons or more):
- Gallons of undyed diesel, jet fuel or aviation gasoline delivered to other tax exempt entities:
- Total disbursements: (Add Lines 1 through 8. Carry to Page 4, Line 3.)



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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) |
|------------------------------|--------------|------|--|

| 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 | .01 | | .050 | |
| 02 | Baker | .01 | | .000 | |
| 03 | Bay | .01 | | .000 | |
| 04 | Bradford | .01 | | .050 | |
| 05 | Brevard | .00 | | .000 | |
| 06 | Broward | .01 | | .050 | |
| 07 | Calhoun | .00 | | .000 | |
| 08 | Charlotte | .01 | | .050 | |
| 09 | Citrus | .01 | | .050 | |
| 10 | Clay | .01 | | .050 | |
| 11 | Collier | .01 | | .050 | |
| 12 | Columbia | .01 | | .000 | |
| 13 | Dade (Miami-Dade) | .01 | | .030 | |
| 14 | De Soto | .01 | | .050 | |
| 15 | Dixie | .00 | | .000 | |
| 16 | Duval | .00 | | .000 | |
| 17 | Escambia | .01 | | .040 | |
| 18 | Flagler | .01 | | .000 | |
| 19 | Franklin | .00 | | .000 | |
| 20 | Gadsden | .00 | | .000 | |
| 21 | Gilchrist | .01 | | .000 | |
| 22 | Glades | .01 | | .000 | |
| 23 | Gulf | .01 | | .000 | |
| 24 | Hamilton | .00 | | .000 | |
| 25 | Hardee | .01 | | .050 | |
| 26 | Hendry | .01 | | .020 | |
| 27 | Hernando | .01 | | .050 | |
| 28 | Highlands | .01 | | .050 | |
| 29 | Hillsborough | .01 | | .000 | |
| 30 | Holmes | .01 | | .000 | |
| 31 | Indian River | .00 | | .000 | |
| 32 | Jackson | .01 | | .000 | |
| 33 | Jefferson | .01 | | .050 | |
| 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) |
|------------------------------|--------------|------|--|

| 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 | .00 | | .000 | |
| 35 | Lake | .01 | | .000 | |
| 36 | Lee | .01 | | .050 | |
| 37 | Leon | .01 | | .050 | |
| 38 | Levy | .00 | | .050 | |
| 39 | Liberty | .01 | | .000 | |
| 40 | Madison | .01 | | .050 | |
| 41 | Manatee | .01 | | .050 | |
| 42 | Marion | .01 | | .050 | |
| 43 | Martin | .01 | | .050 | |
| 44 | Monroe | .01 | | .050 | |
| 45 | Nassau | .01 | | .050 | |
| 46 | Okaloosa | .01 | | .030 | |
| 47 | Okeechobee | .01 | | .050 | |
| 48 | Orange | .00 | | .000 | |
| 49 | Osceola | .01 | | .050 | |
| 50 | Palm Beach | .01 | | .050 | |
| 51 | Pasco | .01 | | .050 | |
| 52 | Pinellas | .01 | | .000 | |
| 53 | Polk | .01 | | .050 | |
| 54 | Putnam | .01 | | .050 | |
| 55 | St. Johns | .00 | | .000 | |
| 56 | St. Lucie | .01 | | .050 | |
| 57 | Santa Rosa | .01 | | .050 | |
| 58 | Sarasota | .01 | | .050 | |
| 59 | Seminole | .01 | | .000 | |
| 60 | Sumter | .01 | | .000 | |
| 61 | Suwannee | .01 | | .050 | |
| 62 | Taylor | .00 | | .000 | |
| 63 | Union | .01 | | .000 | |
| 64 | Volusia | .01 | | .050 | |
| 65 | Wakulla | .01 | | .000 | |
| 66 | Walton | .01 | | .000 | |
| 67 | Washington | .01 | | .000 | |
| 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 12/ | Company Name | FEIN | Collection Period Ending (mm/dd/yy) |
|-----------------|--------------|------|--|

GALLONS

| | A. Gasoline | DIESEL | | D. Aviation |
|---|-------------|-----------|---------|-------------|
| | | B. Undyed | C. Dyed | |
| 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) | | | | |
| 6. State fuel tax rate: | .32625 | .185 | | .0427 |
| 7. State tax due: (Line 5 times Line 6) | | | | |
| 8. Collection allowance rates for state tax: | .00316 | .0067 | | .002 |
| 9. State tax collection allowance calculation: (Line 7 times Line 8) | | | | |
| 10. Local option rate entitled to collection allowance: | | .07 | | |
| 11. Portion of local option tax entitled to collection allowance: (Line 5, Column B times Line 10) | | | | |
| 12. Local option collection allowance rate: | | .011 | | |
| 13. Local option collection allowance calculation: (Line 11 times Line 12) | | | | |
| 14. Local option tax rate not entitled to collection allowance: | | .08 | | |
| 15. Portion of local option tax not entitled to collection allowance: (Line 5, Column B times Line 14) | | | | |
| 16. Ultimate vendor credit calculation: | | | | |
| A. Gasoline: (Line 7 minus Line 9) | | | | |
| B. Diesel: (Line 7 minus Line 9 plus Line 11 minus Line 13 plus Line 15) | | | | |
| C. Aviation: (Line 7 minus Line 9) | | | | |
| Shared Collection Allowance Add-back | | | | |
| 17. Enter the amount from Line 5 above (total gallons qualifying for credit): If zero, skip to Line 24 | | | | |
| 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 | | | | |
| 20. State fuel tax rate: | .32625 | .185 | | .0427 |
| 21. Tax subject to shared collection allowance: (Line 19 times Line 20) | | | | |
| 22. Shared collection allowance add-back rates: | .000567 | .00335 | | .001 |
| 23. Shared collection allowance add-back: (Line 21 times Line 22) | | | | |
| 24. Allowable ultimate vendor credit | | | | |
| A. Gasoline: (Line 16A plus Line 23A) | | | | |
| B. Diesel: (Line 16B plus Line 23B) | | | | |
| 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.) | | | | |



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