



DRAFT

Terminal Supplier Fuel Tax Return

For Calendar Year

DR-309631

R. XX/XX

~~R. 09/10~~

~~TC 02/19~~

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

Effective ~~09/10~~

Page 1 of 18

XX/XX

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.

IMPORTANT
Complete and return
coupon to the Department
of Revenue.

Complete Form
Before Entering Information
on the Attached Coupon.

~~COMPLETE FORM DR-309631~~
~~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

Terminal Supplier Fuel Tax Return Coupon

For Calendar Year

DR-309631
R. XX/XX ~~R. 09/10~~

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

0 0 0 0 0 0 0 0 0 0

ENTER BUSINESS NAME:

Name
Address
City/St/ZIP

31 | US Dollars | Cents |
AMOUNT DUE FROM LINE 33- 0 0 0 , 0 0 0 , 0 0 0 . 0 0
IF CREDIT DUE ENTER 0

FOR COLLECTION
PERIOD ENDING

M M D D Y Y

DR-309631

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

**Terminal Supplier
Fuel Tax Return**
For Calendar Year

R. XX/XX

DR-309631
~~1-09/10~~
Page 3 of 18

☐ 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. ~~26.~~ gasoline and diesel fuel 24. 24.
Combined gasoline, diesel and aviation fuel tax due: (Page 4, Line ~~26~~) ~~26.~~

CREDITS

25. ~~27.~~ Ultimate vendor credits: 24.
From ultimate vendor credit worksheet (Page 13, Line ~~25~~) ~~27.~~ 25.

26. ~~28.~~ Credit memos issued by the Department of Revenue: ~~28.~~ 26.

27. ~~29.~~ Other allowed credits: (Page 17, Line ~~15~~) ~~29.~~ 14 27

TOTAL DUE WITH RETURN CALCULATION

28. ~~30.~~ Tax due with return: (Line ~~26~~ minus Lines ~~27~~ through ~~29~~) ~~30.~~ 24. 25. 27. 28.

29. ~~31.~~ Penalty: ~~31.~~ 29.

30. ~~32.~~ Interest: ~~32.~~ 30.

31. ~~33.~~ Total due with return: (Line ~~30~~ plus Line ~~31~~ plus Line ~~32~~) ~~33.~~ 28. 29. 30. 31.

☐ 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 8)				
3. Disbursements: (Page 5, Section II, Line 15) 13				
4. Transfers:				
5. Gain or (Loss):				
6. Ending physical inventory:				
7. Net taxable gallons: (Page 5, Section II, Line 14 , 12) Columns A, B, and D A and B				
8. Tax-paid purchases: (Page 5, Section I, Line 2)				
9. Taxable gallons: (Line 7 minus Line 8)				

State Tax Calculations

10. Gasoline: (Line 9, Column A times)
Diesel: (Line 9, Column B times)
~~11. Aviation: (Line 9, Column D times)~~
11. 12. Collection allowance -
Gasoline: (Line 10, Column A times)
~~Aviation: (Line 11, Column D times)~~
12. 13. Collection allowance -
Diesel: (Line 10, Column B times)
13. 14. Net state fuel tax due:

DOLLARS

Local Option - Tax and Collection

Allowance Calculations - Gasoline

- 14. 15.** Local option tax entitled to collection allowance -
Gasoline: (Schedule 11, Page 12, Column C total/
Schedule 5LO) **14**
15. 16. Collection allowance - gasoline local option
tax: (Line ~~15~~, Column A times)
16. 17. Local option tax not entitled to collection allowance -
Gasoline: (Schedule 11, Page 12, Column E total/
Schedule 5LO)
17. 18. Total local option tax due - Gasoline: (Line ~~15~~ minus
Line ~~16~~ plus Line ~~17~~) **16. 14**
15

Local Option - Tax and Collection Allowance - Diesel

- 18. 19.** Local option tax entitled to collection allowance -
Diesel: (Line 9 Column B times)
19. 20. Collection allowance: diesel local option tax:
(Line ~~19~~, Column B times)
20. 21. Local option tax not entitled to collection allowance -
Diesel: (Line 9, Column B times)
21. 22. Total local option tax due - Diesel: (Line ~~19~~ minus
Line ~~20~~ plus Line ~~21~~) **18**
19 20

Total State and Local Option Tax Due Calculations

- 22. 23.** Total tax due - Gasoline: (Line ~~14~~, Column A
plus Line ~~16~~, Column A) **13**
23. 24. Total tax due - Diesel: (Line ~~14~~, Column B
plus Line ~~22~~, Column B) **13**
~~25. Total tax due - Aviation: (Line 14, Column D)~~
21
24. 25. Combined gasoline, diesel, and aviation fuel tax due: (Add Lines 23, 24, and 25. Carry to Page 3, Line 26.)
gasoline and diesel fuel tax due: 22 and 23. 24



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

Section I - Receipts: (see instructions)

1. In-state refinery production:
2. Gallons received - Florida tax paid: (Carry to Page 4, Line 8.)
3. Gallons received from supplier for export - other states taxes paid:
4. Gallons received from licensed terminal suppliers - Florida tax unpaid (internal exchanges):
5. Total product received or blended - Florida tax unpaid:
6. Gallons imported direct to customer - Florida tax unpaid:
7. Gallons imported by bulk transfer into tax-free storage:
8. Total receipts: (Carry to Page 4, Line 2.)

Section II - Disbursements: (see instructions)

1. Gallons delivered to retail locations and end-users - Florida state and local option taxes collected:
2. Gallons diesel delivered - all taxes collected (state and local option taxes):
3. Gallons delivered - Florida state tax collected (gasoline and aviation only):
- ~~4. Aviation gas converted for highway use:~~
- ~~5. Gallons delivered to licensed dealers - Florida tax unpaid (exchanges/sales above rack):~~
- ~~6. Gallons dyed diesel delivered - Florida tax unpaid:~~
- ~~7. Gallons delivered - tax collected by supplier from purchaser for another state:~~
- ~~8. Gallons exported by other than bulk transfer:~~
- ~~9. Gallons exported by supplier - tax self - accrued by supplier for another state:~~
- ~~10. Gallons delivered/placed into bonded storage - Florida tax unpaid:~~
- ~~11. Gallons exported by supplier through bulk transfer:~~
- ~~12. Gallons delivered to U.S. Government (500 gallons or more):~~
- ~~13. Gallons of undyed diesel jet fuel, aviation gasoline or kerosene delivered to other tax exempt entities:~~
- ~~14. Total taxable disbursements: (Add Lines 1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13, and 14. Carry to Page 4, Line 7.) ..~~
- ~~15. Total disbursements: (Add Lines 1 through 14. Carry to Page 4, Line 3.)~~

From Schedule	A. Gasoline	DIESEL		D. Aviation
		B. Undyed	C. Dyed	
1A.				
1B.				
2A.				
2B.				
3A.				
3B.				
From Schedule	A. Gasoline	B. Undyed	C. Dyed	D. Aviation
11/5LO.				
5A.				
5B.				
4. HW.				
6A.				
6B.				
6C.				
7A.				
7B.				
7C.				
7D.				
8.				
10.				

7, 10, 11



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Check here if filing a supplemental schedule R. XX/XX

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 From Licensed Supplier - Florida Tax - Unpaid (Exchange)
- 2B. Total Product Received or Blended - Florida Tax - Unpaid
- 3A. Florida Tax - Unpaid - Gallons Imported Direct to Customer
- 3B. Gallons Imported by Bulk Transfer Into Tax-free Storage

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

(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											

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XX/XX
R. 09/10
DR-309631

Page 9 of 18

Schedule Type - Only one product type per schedule:

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

Product Type:

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

(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 5HAW):			
4. 5. Total gallons qualifying for credit: (add Lines 1,2,3, and 4) and 3			
5. 6. State fuel tax rate: 4.....5			
6. 7. State tax due: (Line 5 times Line 6)			
7. 8. Collection allowance rates for state tax:			
8. 9. State tax collection allowance calculation: (Line 7 times Line 8)			
9. 10. Local option rate entitled to collection allowance:			
10. 11. Portion of local option tax entitled to collection allowance: (Line 9, Column B times Line 10) 9...			
11. 12. Local option collection allowance rate:			
12. 13. Local option collection allowance calculation: (Line 11 times Line 12) 11.....			
13. 14. Local option tax rate not entitled to collection allowance: 4.....			
14. 15. Portion of local option tax not entitled to collection allowance: (Line 13, Column B times Line 14) 13...			
15. 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)			
c. Aviation: (Line 7 minus Line 9) Line 12 plus Line 14			
Shared Collection Allowance Add-back			
16. 17. Enter the amount from Line 5 above (total gallons qualifying for credit): If zero, skip to Line 24 ...23.			
17. 18. Enter the amount from Line 7, Page 4 of this return (net taxable gallons):			
18. 19. Gallons subject to shared collection allowance calculation: (Line 17 minus 18). If negative, enter zero and skip to Line 24 ...23			
19. 20. State fuel tax rate:			
20. 21. Tax subject to shared collection allowance: (Line 19 times Line 20) (Line 18 times Line 19)			
21. 22. Shared collection allowance add back rates:			
22. 23. Shared collection allowance add back: (Line 21 times Line 22) ... (Line 20 times Line 21)...			
23. 24. Allowable ultimate vendor credit			
A. Gasoline: (Line 16A plus Line 20A) (Line 15A plus Line 22A)			
B. Diesel: (Line 16B plus Line 20B) (Line 15B plus Line 22B)			
C. Aviation: (Line 16C plus Line 20C)			
24. 25. Total ultimate vendor credit amount: (Add Line 24A, Line 24B, and Line 24C. Carry forward to Page 3, Line 27.)			

Line 23A and Line 23B.



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XX/XX

DR-309631
R. 09/10
Page 15 of 18

☐ Check here if filing a supplemental schedule

Schedule/Product Type	Company Name	FEIN	Collection Period Ending (mm/dd/yy)
13F/			

For reporting credits for uncollected taxes paid on fuel sold to wholesalers.

Credits accrue when failed EFT tax payments are reported to the Department within 10 days.

Product Type:

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

(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												

Schedule 13F — EFT bad debt credit schedule for reporting gallons delivered to EFT wholesalers (continued)



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Schedule 13B — EFT bad debt credits worksheet for reporting credits of uncollected taxes paid on fuel sold to wholesalers. Credits accrue when failed EFT tax payments are reported to the Department within 10 days.

Schedule 13B	Company Name	FEIN	Collection Period Ending (mm/dd/yy)
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GALLONS

	A. Gasoline	DIESEL		D. Aviation
		B. Undyed	C. Dyed	
1. Total gallons qualifying for credit:				
2. State fuel tax rate:				
3. State tax due: (Line 1 times Line 2)				
4. Collection allowance - state tax:				
5. State tax collection allowance calculation: (Line 4 times Line 3)				
6. Portion of local option tax rate entitled to collection allowance:				
7. Portion of local option tax entitled to collection allowance: (Line 1 times Line 6)				
8. Local option tax collection allowance rate:				
9. Local option tax collection allowance: (Line 8 times Line 7)				
10. Portion of local option rate not entitled to collection allowance:				
11. Portion of local option tax not entitled to collection allowance: (Line 1 times Line 10)				
Failed EFT Credit Calculation				
12. Gasoline: (Line 3 minus Line 5)				
13. Diesel: (Line 3 minus Line 5 plus Line 7 minus Line 9 plus Line 11)				
14. Aviation: (Line 3 minus Line 5)				
14.				
15. Total failed EFT credit amount: (Line 12 plus Line 13 plus Line 14. Carry to Page 3, Line 29.)				
27.)				

You must complete Schedule 13F (Pages 15 and 16) and Schedule 13B (Page 17) and attach both schedules to your return to qualify for this credit.



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