



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

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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**

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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**

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 17 minus Line 18 plus Line 19) **(Line 16 minus Line 17 plus Line 18)**

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

- 20.** ~~21.~~ Total tax due - Gasoline: (Line ~~12~~, Column A
plus Line ~~16~~, Column A) **11**,
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	B. Undyed	C. Dyed	D. Aviation
11/ 5LO				
5A				
5B				
4. 5A				
5. 6A				
6. 7A				
7. 8A				
8. 9A				
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

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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	
130 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											

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Schedule/Product Type	Company Name	FEIN	Collection Period Ending (mm/dd/yy)
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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~~
- 5L. 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

Product Type:

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

(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]



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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	Company Name	FEIN	Collection Period Ending (mm/dd/yy)
11/			

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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