



Florida Department of Revenue  
Tax Information Publication

**TIP**

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**Changes to Florida’s Electronic Filing Program for Motor Fuel**

Beginning February 1, 2013, the Department will modify its electronic filing system to improve the quality of information that is being reported to the state of Florida. These changes will affect the following electronic returns and information reports:

- *Terminal Supplier Fuel Tax Return* (Form DR-309631)
- *Wholesaler/Importer Fuel Tax Return* (Form DR-309632)
- *Blender/Retailer of Alternative Fuel Tax Return* (Form DR-309635)
- *Terminal Operator Information Return* (Form DR-309636)
- *Petroleum Carrier Information Return* (Form DR-309637)
- *Exporter Fuel Tax Return* (Form DR-309638)

The information below is an overview of the changes:

1. The Department’s electronic filing system will generate a critical error if you report FL, a Florida terminal control number, or Florida tank facility identification number issued by the Department of Environmental Protection (DEP) as a point of destination on an export schedule. Critical errors must be corrected before the Department will accept and process your return.

Old Warning Code	License Type	New Error Message and Code	Schedules Affected by Change
W108	Terminal Supplier	<b>(E108)</b> - Invalid Point of Destination Error Message – Florida location used as point of destination for exported fuel. Must be a state code other than FL or terminal control number for out-of-state facility.	7A, 7B, and 7D
W358	Wholesaler/Importer	<b>(E358)</b> - Non-Florida location used as point of origin. Must be a valid DEP facility number, terminal control number of Florida facility, or FL.	7A and 7B

2. The Department’s electronic filing system will generate a critical error if you report a sale to someone other than a licensed terminal supplier or wholesaler on schedule 5B. Critical errors must be corrected before the Department will accept and process your return.

Old Warning Code	License Type	New Error Message and Code	Schedules Affected by Change
W110	Terminal Supplier	<b>(E110)</b> - Invalid Purchaser's Federal Employer Identification Number (FEIN) Error Message – Purchaser must be licensed in Florida as a terminal supplier or wholesaler.	5B
W365	Wholesaler/Importer	<b>(E365)</b> - Invalid Purchaser's FEIN Error Message – Purchaser must be licensed in Florida as a terminal supplier or wholesaler.	5B

3. The Department's electronic filing system will generate a critical error if you do not provide information (blank field) in the point of origin or destination field located on the schedule of receipts, disbursements, exports, or deliveries.

New Error Code	License Type	New Error Message and Code	Schedules Affected by Change
E15	Terminal Supplier	<b>(E15)</b> – Point of Origin or Point of Destination can NOT be blank or spaces.	All Schedules
E64	Terminal Operator	<b>(E64)</b> – Point of Origin or Point of Destination can NOT be blank or spaces.	All Schedules
E313	Wholesaler/Importer	<b>(E313)</b> – Point of Origin or Point of Destination can NOT be blank or spaces.	All Schedules
E513	Blender/Retailer of Alternative Fuel	<b>(E513)</b> – Point of Origin or Point of Destination can NOT be blank or spaces.	All Schedules
E713	Petroleum Carrier	<b>(E713)</b> – Point of Origin or Point of Destination can NOT be blank or spaces.	All Schedules
E813	Exporter	<b>(E813)</b> – Point of Origin or Point of Destination can NOT be blank or spaces.	All Schedules

4. The Department has identified unique numbers that must be used when you cannot provide a Federal Employer Identification Number, point of origin, or point of destination due to the nature of the transaction. These unique numbers may be reported on your schedule of receipts, disbursements, exports, or deliveries. The unique number identifiers are limited to the scenarios listed below and must be used on any return filed after February 1, 2013.

- Use 888888888 in the carrier FEIN field if you are reporting a petroleum carrier who is not required to be licensed. For example, use 88888888 to report product moved by a foreign flagged vessel.
- Use 999999991 in the carrier FEIN, point of origin, and point of destination fields if you are reporting product converted from one product type to another (book adjustment). For example,

use 999999991 in the applicable fields if you are reporting the conversion of gasoline to gasohol.

- Use 999999914 in the carrier FEIN field if you are reporting a disbursement where product was not moved from one point to another by common or contract carrier. For example, use 999999914 if you used fuel from your bulk facility for personal use or you are reporting a stock transfer.
- Use 999999912 in the purchaser FEIN field if you are reporting sales to a customer who does not have a Federal Employer Identification Number. For example, use 999999912 if you are reporting sales to a boat owner or farmer who does not have a valid FEIN number.
- Use 999999997 in the carrier FEIN, point of origin, point of destination, and seller/purchaser FEIN fields if you are reporting the receipt of a blend stock that will be used or converted for use in a motor vehicle and does not have a product code recognized by the state of Florida. An example of a blend stock is waste oil.

**Reference: Chapter 206, Florida Statutes**

#### **For More Information**

This document is intended to alert you to the requirements contained in Florida laws and administrative rules. It does not by its own effect create rights or require compliance.

For forms and other information, visit our Internet site at [www.myflorida.com/dor](http://www.myflorida.com/dor) or call Taxpayer Services, 8:00 a.m. to 7:00 p.m., ET, Monday through Friday, excluding holidays, at 800-352-3671.

For a detailed written response to your questions, write the Florida Department of Revenue, Taxpayer Services, Mail Stop 3-2000, 5050 West Tennessee Street, Tallahassee, FL 32399-0112.

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