



Wholesaler/Importer Fuel Tax Return

For Calendar Year

DR-309632
R. 01/26
TC 02/26
Rule 12B-5.150, F.A.C.
Effective 01/26
Page 1 of 14

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 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

DR-309632
R. 01/26

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

FEIN

ENTER BUSINESS NAME:

Name
Address
City/St/ZIP

AMOUNT DUE FROM LINE 28 IF CREDIT DUE ENTER 0

US Dollars | Cents |

, , .

FOR COLLECTION PERIOD ENDING

DR-309632

Do Not Write in the Space Below.

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Wholesaler/Importer Fuel Tax Return

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: (Page 4, Line 22) 22. _____

CREDITS

23. Ultimate vendor credits: From ultimate vendor credit worksheet (Page 13, Line 24) 23. _____

24. Credit memos issued by the Department of Revenue: 24. _____

TOTAL DUE WITH RETURN CALCULATION

25. Tax due with return: (Line 22 minus Lines 23 and 24) 25. _____

26. Penalty: 26. _____

27. Interest: 27. _____

28. Total due with return: (Line 25 plus Line 26 plus Line 27) 28. _____

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	
		B. Undyed	C. Dyed
1. Beginning physical inventory:			
2. Receipts: (Page 5, Section I, Line 6)			
3. Disbursements: (Page 5, Section II, Line 8).....			
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. Collection allowance - Gasoline: (Line 8, Column A times)			
10. Collection allowance - Diesel: (Line 8, Column B times)			
11. Net state fuel tax due:			

Local Option - Tax and Collection Allowance Calculations - Gasoline

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

Local Option - Tax and Collection Allowance Calculation - Diesel

16. Local option tax entitled to collection allowance - Diesel: (Line 7, Column B times)			
17. Collection allowance - diesel local option tax: (Line 16 times)			
18. Local option tax not entitled to collection allowance - Diesel: (Line 7, Column B times)			
19. Total local option tax due - Diesel: (Line 16 minus Line 17 plus Line 18)			

Total State and Local Option Tax Due Calculations

20. Total tax due - Gasoline: (Line 11, Column A plus Line 15, Column A)			
21. Total tax due - Diesel: (Line 11, Column B plus Line 19, Column B)			
22. Combined gasoline and diesel fuel tax due: Add Lines 20 and 21. 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

Section I -Receipts: (see instructions)

1. Gallons received - Florida tax paid:
2. Gallons received from supplier for export - other state's tax paid:
3. Gallons received - tax unpaid (imports):
4. Total product received or blended - Florida tax unpaid:
5. Taxable receipts: (Line 3 plus Line 4. Carry to Page 4, Line 7.):
6. Total receipts: (Carry to Page 4, Line 2.).....

Section II - Disbursements (see instructions)

1. Gallons gasoline delivered - all taxes collected (state and local option taxes):
2. Gallons diesel delivered - all taxes collected (state and local option taxes):
3. Gallons delivered - Florida state tax only collected:
4. Gallons exported by other than bulk transfer:
5. Gallons exported - other state's tax paid to supplier:
6. Gallons delivered To U.S. Government (500 gallons or more):
7. Gallons of undyed diesel delivered to other tax exempt entitites:
8. Total disbursements:
(Add Lines 1 through 7, Carry to Page 4, Line 3)

Form Schedule	A. Gasoline	DIESEL	
		B. Undyed	C. Dyed
1A			
1B			
2A			
2B			
Form Schedule	A. Gasoline	DIESEL	
		B. Undyed	C. Dyed
11/5LO			
5A			
5B			
7A			
7B			
8			
10			

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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					

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)
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GALLONS

	A. Gasoline	DIESEL	
		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 qualifying for credit: (Add Lines 1, 2, and 3)			
5. State fuel tax rate:			
6. State tax due: (Line 4 times Line 5)			
7. Collection allowance rates for state tax:			
8. State tax collection allowance calculation (Line 6 times Line 7)			
9. Local option rate entitled to collection allowance			
10. Portion of local option tax entitled to collection allowance (Line 4, Column B times Line 9)			
11. Local option collection allowance rate:			
12. Local option collection allowance calculation (Line 10 times Line 11)			
13. Local option tax rate not entitled to collection allowance:			
14. Portion of local option tax not entitled to collection allowance: (Line 4, Column B times Line 13)			
15. Ultimate vendor credit calculation:			
A. Gasoline (Line 6 minus Line 8)			
B. Diesel: (Line 6 minus Line 8 plus Line 10 minus Line 12 plus Line 14)			
Shared Collection Allowance Add-back			
16. Enter the amount from Line 4 above (total gallons qualifying for credit): If zero, skip to Line 23			
17. Enter the amount from Line 7, Page 4 of this return (net taxable gallons):			
18. Gallons subject to shared collection allowance calculation (Line 16 minus Line 17). If negative, enter 0 and skip to Line 23...			
19. State fuel tax rate:			
20. Tax subject to shared collection allowance: (Line 18 times Line 19)			
21. Shared collection allowance add-back rates			
22. Shared collection allowance add-back: (Line 20 times Line 21)			
23. Allowable ultimate vendor credit			
A. Gasoline: (Line 15A plus Line 22A)			
B. Diesel: (Line 15B plus Line 22B)			
24. Total ultimate vendor credit amount: (Add Line 23A and Line 23B. Carry forward to Page 3, Line 23.)			

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