



Bond Worksheet Instructions

DR-157W

R. 01/26

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

Effective 01/26

Page 1 of 4

To compute the bond(s) required for your license classification(s), complete the attached bond worksheet and include it with your *Florida Fuel or Pollutants Tax Application* (Form DR-156). If you have questions, please call Taxpayer Services at 850-488-6800 or email motor_fuel@floridarevenue.com.

Fuel and Pollutant Bond Requirements

Fuel License Type	Bond Requirement	Background Investigation
Blender	No	Yes
Bio-diesel Manufacturer	Yes	Yes
Exporter	Yes	Yes
Municipality, County, or School District	No	No
Mass Transit	No	No
Petroleum Carrier (Private/Common)	No	Yes
Pollutants	Yes	Yes
Retailer of Natural Gas Fuel (* not effective until 1/1/2030)	Yes*	Yes
Terminal Operator	No	Yes
Terminal Supplier	Yes	Yes
Wholesaler	Yes	Yes
Wholesaler/Importer	Yes	Yes

Worksheet Instructions

Step #1: Fuel Product Type (Column 1). Identify the table(s) associated with the license type(s) that require a bond or other security. Identify the fuel type(s) that you will deliver or import into Florida or export out of Florida.

Terminal Suppliers

Table A1

Wholesaler With Electronic Funds Transfer Authority

No Import Activity Table A1

With Import Activity Table A1 and Table B

Export Activity Table A1

Wholesaler Without Electronic Funds Transfer Authority

No Import Activity Table A2

With Import Activity Table A2 and Table B

Export Activity Table A1

Pollutants

Table C

Exporters

Table A1

Electronic Funds Transfer (EFT) Authority — Allows wholesalers to withhold payment of tax to a terminal supplier until the 19th day of the following month in which the fuel was purchased.

Step #2: Tables A1 and A2 - Terminal Suppliers, Wholesalers, and Exporters: For each fuel type, estimate the average monthly gallons of fuel to be purchased for delivery in Florida or for export.

Table B - Importers: For each fuel type, estimate the average daily gallons of fuel to be purchased for delivery in Florida.

Table C - For each pollutant, estimate the average monthly gallons first removed from storage in Florida or first sold in Florida.

For each type of fuel or pollutant, enter the estimated number of gallons in Column 2 of the applicable Table(s).

Step #3: Tables A1, A2, B, and C - Multiply the estimated gallons from Column 2 by the tax rate(s) shown in Column 3. Enter the result in Column 4. Tax rates are published annually in Tax Information Publications posted at floridarevenue.com/taxes/tips or floridarevenue.com/taxes/rates.

Step #4: Multiply the result in Column 4 by the number in Column 5. Enter the result in Column 6. This is your **bond amount**.

Step #5: Attach the completed Bond Worksheet (Form DR-157W) to your completed application (Form DR-156).

Bonds and Security

To satisfy bond requirements, you must provide one or more of the following for each bond required.

Fuel or Pollutants Tax Surety Bond (Form DR-157)
Assignment of Time Deposit (Form DR-157A)
Fuel or Pollutants Tax Cash Bond (Form DR-157B)

An irrevocable letter of credit may be submitted to the Department of Revenue instead of a surety bond. An irrevocable letter of credit must contain the following:

- The Florida Department of Revenue must be the beneficiary
- The expiration of the letter of credit must automatically be extended without amendment for a one-year period unless otherwise authorized in writing by the Department

If the letter of credit is to cover more than one fuel product type, a cover letter of explanation must be provided.

At least 60 days prior to any expiration or termination of the letter of credit, the bank or savings association must notify the Department of the expiration or termination.

Contact Us

Information and tutorials are available at floridarevenue.com/taxes/education.

Forms are available at floridarevenue.com/forms.

If you have questions, contact Taxpayer Services at 850-488-6800, Monday through Friday, excluding holidays.

For a written reply to tax questions, email Taxpayer Services at fdortaxpayerservices@floridarevenue.com.

Subscribe to Receive Updates by Email from the Department. Subscribe to receive an email for filing due date reminders, Tax Information Publications, or proposed rules. Subscribe today at floridarevenue.com/dor/subscribe.

Bond Worksheet

DR-157W

R. 01/26

Page 3 of 4

The Department annually publishes the state and local motor fuel and pollutants tax rates for each county. The rates are available at floridarevenue.com/taxes/rates and in Tax Information Publications (TIPS) at floridarevenue.com/taxes/tips. Use the most recent annual TIP or rate chart to determine the applicable tax rates for purposes of calculating the bond amount. Exhibit B contains the motor fuel tax rate in the "Total Imposed" column and the "Local Option Above Minimum" rate for each county.

Table A1
Terminal Suppliers, Wholesalers with EFT Authority, and Exporters

Column 1 Product Type	Column 2 Estimated Average Monthly Gallons	Column 3 Tax Rate	Column 4 Tax Due	Column 5 Months	Column 6 Bond Amount
Motor Fuel		* \$	\$	3	(\$300,000 cap) \$
Diesel Fuel			\$	3	(\$300,000 cap) \$

* For a Single County: To calculate the Tax Due (Column 4), multiply the estimated average monthly gallons (Column 2) by the "Total Tax Imposed" (Exhibit B of the most current rate TIP) in the county where the product will be sold.

For Multiple Counties: Calculate the Tax Due (Column 4) using one of two methods:

- In Column 3, enter _____, the average tax imposed. Multiply the estimated average monthly gallons (Column 2) by _____ to calculate the Tax Due (Column 4); or,
- For each county where the product will be sold, multiply the estimated average monthly gallons (Column 2) by the "Total Tax Imposed" (Exhibit B of the most current rate TIP) for that county to calculate the tax due. Total the tax due for each county and enter the total tax due for all counties in Column 4.

Table A2
Wholesalers Without EFT Authority

Column 1 Product Type	Column 2 Estimated Average Monthly Gallons	Column 3 Tax Rate	Column 4 Tax Due	Column 5 Months	Column 6 Bond Amount
Motor Fuel		** \$	\$	3	(\$300,000 cap) \$

** Calculate the Tax Due (Column 4) using one of two methods:

- In Column 3, enter _____, the average local option tax above the minimum. Multiply the estimated average monthly gallons (Column 2) by _____ to calculate the Tax Due (Column 4); or,
- For each county where the product will be sold, multiply the estimated average monthly gallons by the local option tax above the minimum (Exhibit B of the most current rate TIP) for that county to calculate the tax due. Total the tax due for each county and enter the total tax due for all counties in Column 4.

Table B
Supplemental Bond for Importer License

Column 1 Product Type	Column 2 Estimated Average Daily Gallons	Column 3 Tax Rate	Column 4 Tax Due	Column 5 Days	Column 6 Bond Amount
Motor Fuel		*** \$	\$	60	\$
Diesel Fuel			\$	60	\$
Total Imported					Total Importer Bond for both fuel types (No \$300,000 cap) \$

*** For a Single County: To calculate the Tax Due (Column 4), multiply the estimated average daily gallons (Column 2) by the "Total Tax Imposed" (Exhibit B of the most current rate TIP) in the county where the product will be sold.

For Multiple Counties: Calculate the Tax Due (Column 4) using one of two methods:

- In Column 3, enter _____, the average tax imposed. Multiply the estimated average daily gallons (Column 2) by _____ to calculate the Tax Due (Column 4); or,
- For each county where the product will be sold, multiply the estimated daily gallons (Column 2) by the "Total Tax Imposed" (Exhibit B of the most current rate TIP) for that county to calculate the tax due. Total the tax due for each county and enter the total tax due for all counties in Column 4.

Table C Pollutants

Column 1 Product Type	Column 2 Estimated Average Monthly Gallons	Column 3			Column 4 Tax Due	Column 5 Months	Column 6 Bond Amount
		Coastal Protection Tax Rate	Water Quality Tax Rate	Inland Protection Tax Rate			
Diesel, Gasoline, Gasohol, and other Pollutants	0.000476	0.00119	0.019048	\$0.020714	\$	3	\$
Asphalt Oil, Chlorine, Pesticides, Petrochemicals, and Residual Oils #5 and #6	0.000476	0.00119		\$0.001666	\$	3	\$
Crude Oil	0.000476			\$0.000476	\$	3	\$
Perchloroethylene		5.00		\$5.00	\$	3	\$
Motor Oil and other Lubricants		0.025		\$0.025	\$	3	\$
Solvents		0.059		\$0.059	\$	3	\$
Ammonia	0.000476	0.000476		\$0.000952	\$	3	\$
Total Subject to Pollutants Tax					\$	3	Total Pollutants Bond (\$300,000 cap)

See Rule 12B-5.400, F.A.C., *Producers and Importers of Pollutants*, and Form DR-904, *Pollutants Tax Return*, for definitions of pollutants subject to tax.

Note: Statutory rates for pollutants based upon barrels have been converted to a rate per gallon.

References

The following documents are incorporated by reference in the rules indicated below. The forms are available online at floridarevenue.com/forms.

Form DR-156	Florida Fuel or Pollutants Tax Application	Rule 12B-5.150, F.A.C.
Form DR-157	Fuel or Pollutants Tax Surety Bond	Rule 12B-5.150, F.A.C.
Form DR-157A	Assignment of Time Deposit	Rule 12B-5.150, F.A.C.
Form DR-157B	Fuel or Pollutants Tax Cash Bond	Rule 12B-5.150, F.A.C.
Form DR-904	Pollutants Tax Return	Rule 12B-5.150, F.A.C.