



DRAFT

## Bond Worksheet Instructions

DR-157W  
R. ~~07/20~~ **01/26**  
Rule 12B-5.150, F.A.C.  
Effective ~~07/20~~ **01/26**  
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~~Florida law requires you to file one or more surety bonds or other form of security with the Florida Department of Revenue before a terminal supplier, importer, exporter, or pollutant license may be issued. Instead of a surety bond, you may submit an assignment of time deposit, cash bond, or an irrevocable letter of credit.~~

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 the Account Management Fuel Unit at 850-488-6800, or email [motor\\_fuel@floridarevenue.com](mailto:motor_fuel@floridarevenue.com).  
Taxpayer Services

### Fuel and Pollutant Bond Requirements

| Fuel License Type                                       | Bond Requirement | Background Investigation |
|---------------------------------------------------------|------------------|--------------------------|
| <del>Air Carrier</del>                                  | No               | No                       |
| 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 <del>Fuel</del> 2030                         | Yes              | Yes                      |
| Retailer of Natural Gas (*not effective until 1/1/2024) | Yes*             | Yes                      |
| Terminal Operator                                       | No               | Yes                      |
| Terminal Supplier                                       | Yes              | Yes                      |
| Wholesaler                                              | Yes              | Yes                      |
| Wholesaler/Importer                                     | Yes              | Yes                      |

### Worksheet Instructions

Column 1

**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

##### Electronic Funds Transfer

Wholesaler With ~~EFT~~ Authority\* No

Import Activity

Table A1

With Import Activity

Table A1 and Table B

Export Activity

Table A1

##### Electronic Funds Transfer

Wholesaler Without ~~EFT~~ 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

~~\*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~~ <sup>Column</sup> of the applicable Table(s).

**Step #3:** <sup>Tables A1, A2, B, and C</sup> Multiply the estimated gallons from ~~(COLUMN 2)~~ <sup>Column 2</sup> by the tax rate(s) shown in ~~(COLUMN 3)~~ <sup>Column 3</sup>. Enter the result in ~~(COLUMN 4)~~ <sup>Column 4</sup>. Tax rates are published annually in Tax Information Publications posted on the Department's website at [floridarevenue.com/taxes/tips](http://floridarevenue.com/taxes/tips) or [floridarevenue.com/taxes/rates](http://floridarevenue.com/taxes/rates).

**Step #4:** Multiply the result in ~~COLUMN 4~~ <sup>Column</sup> by the number in ~~COLUMN 5~~ <sup>Column</sup>. Enter the result in ~~COLUMN 6~~ <sup>Column</sup>. This is your **bond amount**.

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

## Bonds and Security

**Form DR-157W**

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

*Fuel or Pollutant Tax Surety Bond (~~DR-157~~) (Form DR-157)*  
*Assignment of Time Deposit (~~DR-157A~~) (Form DR-157A)*  
*Fuel or Pollutant Tax Cash Bond (~~DR-157B~~) (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](http://floridarevenue.com/taxes/education).

Information, forms, and tutorials are available on the Department's website at [floridarevenue.com](http://floridarevenue.com).

Forms are available at [floridarevenue.com/forms](http://floridarevenue.com/forms).

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

~~For written replies to tax questions, write:~~

~~Taxpayer Services — MS 3-2000  
Florida Department of Revenue  
5050 W Tennessee St  
Tallahassee FL 32399-0112~~

**For a written reply to tax questions, email Taxpayer Services at [fdortaxpayerservices@floridarevenue.com](mailto:fdortaxpayerservices@floridarevenue.com).**

**Subscribe to Receive Updates by Email from the Department.** Subscribe to receive an email for due date reminders, Tax Information Publications, or proposed rules. Subscribe today at [floridarevenue.com/dor/subscribe](http://floridarevenue.com/dor/subscribe).

~~The Department annually publishes the state and local motor fuel tax rates for each county and posts them at [floridarevenue.com/taxes/rates](http://floridarevenue.com/taxes/rates) in Tax Information Publications (TIPs) on Fuel Tax Rates. Exhibit B contains the motor fuel tax rate in the "Total Tax Imposed" column and the "Local Option Above Minimum" rate for each county. The annual TIPs are posted on the Department's website at [floridarevenue.com/taxes/tips](http://floridarevenue.com/taxes/tips). Use the most recent annual TIP to determine the applicable tax rates for purposes of calculating the bond amount.~~

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

| Column 1<br>Product Type | Column 2<br>Estimated Average Monthly Gallons | Column 3<br>Tax Rate | Column 4<br>Tax Due | Column 5<br>Months | Column 6<br>Bond Amount                     |
|--------------------------|-----------------------------------------------|----------------------|---------------------|--------------------|---------------------------------------------|
| Motor Fuel               |                                               | *\$                  | \$                  | 3                  | (\$300,000 cap)<br>\$                       |
| Diesel Fuel              |                                               |                      | \$                  | 3                  | (\$300,000 cap)<br>\$                       |
| Aviation Fuel            |                                               |                      | \$                  | 3                  | <del>(\$300,000 cap)</del><br><del>\$</del> |

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

\*\* 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<br>Product Type | Column 2<br>Estimated Average Daily Gallons | Column 3<br>Tax Rate | Column 4<br>Tax Due | Column 5<br>Days | Column 6<br>Bond Amount                                           |
|--------------------------|---------------------------------------------|----------------------|---------------------|------------------|-------------------------------------------------------------------|
| Motor Fuel               |                                             | ***\$                | \$                  | 60               | \$                                                                |
| Diesel Fuel              |                                             |                      | \$                  | 60               | \$                                                                |
| Aviation Fuel            |                                             |                      | \$                  | 60               | \$                                                                |
| Total Imported           |                                             |                      |                     | <b>both</b>      | Total Importer Bond for all 3 fuel types (No \$300,000 cap)<br>\$ |

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

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](http://floridarevenue.com/forms).

Form DR-156  
Form DR-157  
Form DR-157A  
Form DR-157B  
Form DR-904

Florida Fuel or Pollutants Tax Application  
Fuel or Pollutants Tax Surety Bond  
Assignment of Time Deposit  
Fuel or Pollutants Tax Cash Bond  
Pollutants Tax Return

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