



DRAFT

Instructions for Filing Terminal Supplier Fuel Tax Return

For Calendar Year

DR-309631N

R. 01/27 -04/26

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

Effective 01/27 -04/26

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General Information

Who Must File? - Terminal suppliers with facilities in Florida ~~that who~~ transfer, exchange, loan, sell, or blend gasoline, gasohol, denatured ethanol, or diesel fuel and terminal suppliers with facilities outside Florida ~~that who~~ sell fuel destined for sale or use in Florida.

Generally, terminal suppliers are those fuel tax licensees ~~that who~~ import gasoline, gasohol, denatured ethanol, or diesel fuel into Florida by vessel or pipeline; ~~that who~~ place fuel products into storage at a terminal registered under (s.) 4101 of the Internal Revenue Code; and ~~that~~ sell fuel through the loading rack at such terminal to their customers.

Terminal suppliers may:

1. Receive fuel from, or exchange fuel with, other terminal suppliers above the rack.
2. Sell fuel to wholesalers.
3. Sell fuel to licensed wholesalers, wholesalers who import or export, or exporters.
4. Export fuel direct from the terminal.
5. Sell fuel to retail dealers or ~~end users~~ ~~send users~~.
6. Sell fuel to the U.S. ~~g~~Government.
7. Sell fuel to farmers and commercial fishermen.
8. Blend products at the loading rack where the blended product is used to propel a vehicle, vessel, or aircraft.

Terminal suppliers can import tax-free gasoline, gasohol, denatured ethanol, or diesel fuel products by vessel or pipeline; place the tax-free fuel in storage at a terminal; and collect state taxes as the fuel is removed through the loading rack. Terminal suppliers must not collect county taxes above the minimum on gasoline, gasohol, or denatured ethanol sold, except on sales to retail dealers or ~~end users~~ ~~send users~~. A terminal supplier must have a pollutants license to conduct business in Florida.

File and Pay Electronically: Licensed terminal suppliers are required to file and pay electronically. There are two different penalties that may be assessed under Florida law that pertain to the electronic submission of a return or payment. Each penalty stands on its own and is in addition to any other penalty imposed by Florida law.

Tracking Systems Reporting Requirements Penalty -

This penalty is assessed if a licensed terminal supplier does not use the Florida Department of Revenue's ~~Department's~~ web application to file their return, or if the information submitted with the return is incorrect or

not in the proper format. A licensed terminal supplier who does not file properly will be notified by the Department in writing. The licensed terminal supplier will have three months from the date of notification to file electronically or correct any identified errors. After the three-month period ends, a penalty of \$5,000 will be imposed each month the identified error(s) remain(s) uncorrected.

Electronic Submission Penalty - This penalty is imposed if a licensed terminal supplier remitted more than \$5,000 in tax during the State of Florida's prior fiscal year (July 1 through June 30) and did not file or pay electronically in the current year. Any taxpayer who operates two or more places of business for which returns are required to be filed with the Department must combine the tax payments for all such locations to determine whether they are obligated under the \$5,000 threshold. A \$10 penalty per month ~~will~~ may be assessed if a terminal supplier has tax remittance greater than \$5,000 and did not file or pay electronically.

Enroll to file and pay electronically at floridarevenue.com/taxes/eEnroll.

Licensed ~~t~~Terminal ~~s~~Suppliers must file their return using Extensible Markup Language (XML), as provided in the *User Guide for efile Developers and Transmitters* (Form DR-309652). This guide is available ~~on the Department's website~~ at floridarevenue.com/forms in the Fuel and Pollutant Taxes section.

Upon receipt of your electronic file the Department will provide two documents on Secure Net:

- File Receipt
- Manifest

The fFile rReceipt will be provided immediately and ~~will~~ notify you that your file has been uploaded into ~~SecureNet~~ ~~Secure Net~~.

The mManifest will be available within 24 to 48 hours of the file receipt. This document provides a detailed list of exceptions that were discovered during the review of your receipt and disbursement schedules. Exceptions are listed as compliance notices or critical errors.

Return Due Date: Your tax return is due to the Department on the ~~first~~ ~~4th~~ day of the month following the collection period. Returns filed electronically will be considered late if they are not received by the Department or its agent on or before the 20th day of each month. If the Department has issued you a waiver from filing electronically, your return must be postmarked or delivered in person to the Department on or before the 20th day of the month following the collection period. If the 20th day is a Saturday, Sunday, state or federal holiday, electronic and paper returns will be accepted as timely if filed on the next business day.

Payment Due Date: You must initiate your electronic payment and receive a confirmation number no later than 5 p.m. ET on the business day prior to the 20th. Save the number in your records. You must send electronic payments on or before the initiation deadlines. Check the *Florida eServices Calendar of Electronic Payment Deadlines*, (Form DR-659). Visit floridarevenue.com/taxes/filepay for information on filing and paying taxes electronically.

Late Returns: If your payment or return is late, no collection allowance is authorized. In addition to all other penalties, a delinquency penalty of 10% of any tax due will be added for each month, or portion of a month, the return is late. The maximum penalty is 50% and the minimum is \$10, even if you file a tax return with no tax due. Florida law provides a floating interest rate for late payment of taxes due. Interest rates, including daily rates, are updated semiannually on January 1 and July 1 of each year. The updated rates are published in Tax Information Publications (TIPs) and posted at floridarevenue.com/taxes/rates.

Tax Rates: The applicable tax rates are entered by the Department. The state tax rate on fuel and the county fuel tax rates imposed by counties, as provided in sections (ss.) 206.41, 206.87, 212.05, and 212.08(4), Florida Statutes (F.S.), are published annually in TIPs and posted at floridarevenue.com/taxes/rates.

Collection Allowance: If you timely file your return and pay the tax due, you are entitled to receive a collection allowance, as provided in ss. 206.43, 206.97, and 206.91, F.S. The rate factors used to calculate the collection allowance are entered by the Department and published annually in TIPs. Rates are posted at floridarevenue.com/taxes/rates.

Supplemental Returns: If you must correct a previously filed fuel tax return or supporting schedule information, please contact Taxpayer Services at (850) 850-488-6800 to obtain specific supplemental return instructions and forms.

Note: A supplemental return is any data reported to the Florida Department of Revenue that adjusts or corrects an original return. The values listed within a supplemental return must reflect the difference between the original and any previously filed supplemental return(s) and the corrected return. Corrections to understated gallons or additional transactions not included on the original return must be reported as positive values. Erroneously reported gallons or overstated transactions included on the original return must be reported as negative values.

Reporting of Kerosene, Biodiesel, and Ethanol Product Types

Dyed Kerosene: Report dyed kerosene as **Product Type 072**. Include totals from the receipts and disbursements schedules for **Product Type 072** on the tax return in Column C with dyed diesel products and dyed biodiesel.

Biodiesel (B100): Except for local governments that produce biodiesel for self-consumption, biodiesel manufacturers must be licensed and file returns as wholesalers. Any person importing untaxed biodiesel must be licensed as an importer. Licensed terminal suppliers meet the licensing requirements to manufacture or import biodiesel, and report their biodiesel imports or production on the terminal supplier return. Biodiesel is defined as diesel and products labeled or marketed as biodiesel, including

products known as "B100" that have not been blended with petroleum diesel. These products are taxable at the diesel fuel rate when produced in or imported into Florida in the same manner as petroleum diesel. Report unblended biodiesel as **Product Type B00**, and include it on your tax return in Column B with undyed petroleum diesel.

Dyed Biodiesel (B100): Biodiesel dyed to the specifications of s. 206.8741, F.S., is exempt from diesel fuel tax. Report dyed biodiesel as **Product Type D00**. Include totals from the receipts and disbursements schedules on the tax return in Column C, with the totals of dyed petroleum diesel products and dyed kerosene.

Biodiesel Blends (167): A biodiesel blend is defined as undyed biodiesel blended with petroleum diesel (i.e., B05). Report all biodiesel blends as undyed diesel fuel (**Product Type 167**) on the tax return in Column B with pure undyed petroleum diesel and pure undyed biodiesel. See Schedule 2B ("Diesel Blends") for instructions on reporting undyed biodiesel and undyed diesel blends.

Dyed Biodiesel Blends (227): A dyed biodiesel blend is defined as dyed biodiesel blended with dyed petroleum diesel (i.e., D05). Dyed biodiesel blends must be dyed to the specifications of s. 206.8741, F.S., to be exempt from diesel fuel tax. Report dyed biodiesel blends as **Product Type 227**. Report totals from the receipts and disbursements schedules on the tax return in Column C, with the totals of dyed petroleum and dyed kerosene products.

Ethanol Blends: Ethanol blends are taxable products resulting from a blend of gasoline and ethanol to create a fuel-grade ethanol. Fuel-grade ethanol is defined as ethanol blended with at least 1.97% gasoline by volume to render the product unsuitable for human consumption. See Schedule 2B (Gasoline Blends) for instructions on reporting gasoline and ethanol blends.

Note: Report denatured ethanol as **Product Type E00** on the tax return in Column A with gasoline and gasohol.

Gasohol (124): "Gasohol" means a mixture of gasoline blended with ethanol and includes what is commonly known and sold as ethanol blended fuel, which contains not more than 91% gasoline by volume, and the ethanol content must not be less than 9% by volume. Gasohol is a reportable product liable for the motor fuel tax administered under Part I, Chapter 206, F.S. Report gasohol as **Product Type 124**, and include it on your tax return in Column A with gasoline. See Schedule 2B for instructions on reporting gasohol.

Line-by-Line Instructions

Lines 1 through 24 are on pPage 4 of the return. **Do not make entries in shaded areas.**

When reporting less than 0.50 gallons, round down to the nearest whole gallon; if 0.50 or more, round up to the nearest whole gallon.

Line 1: Beginning Physical Inventory – Report the beginning inventory of:

- Gasoline and gasohol in Column A.
- Undyed diesel fuel, including biodiesel products, in Column B.
- Dyed diesel fuel, dyed biodiesel, and dyed kerosene in Column C.

The amounts entered on Line 1 must be the same as the amounts from Line 6 of the previous month's return.

Do not include inventories of fuel stored at retail service stations in the beginning or ending inventories on the tax return. The local option taxes are collected at the time of sale, delivery, or consignment to retail dealers, resellers, and end users. Local option taxes are reported on Schedule 11 (pPages 11 and 12).

Line 2: Receipts – Enter the amounts from pPage 5, Section 1, Line 8 (Columns A, B and C). Total receipts must agree with the detail information provided in Schedules 1A, 1B, 2A, 2B, 3A, and 3B (pPages 7 and 8).

Line 3: Disbursements – Enter the amounts from pPage 5, Section II, Line 15 (Columns A, B and C). Total disbursements must agree with the detail information shown in Schedules 5A, 5B, 5LO, 6A, 6B, 6C, 7A, 7B, 7C, 7D, 8, 10 (pPages 9 and 10), and Schedule 11 (pPages 11 and 12).

The total receipts of dyed diesel fuel (in Column C) will equal the combined total of high-sulfur diesel - dyed (Product Type 226) and low sulfur diesel and biodiesel that which has been dyed at the terminal rack and converted from undyed products to dyed products and reported as a disbursement of undyed product on Schedule 6A.

Line 4: Transfers – Not required for Florida reporting purposes.

Line 5: Gain or Loss – Enter the number of gallons gained or lost as a result of temperature variation in terminal storage for each product sold. This is for inventory reconciliation only. The tax is computed on net whole gallons.

Line 6: Ending Physical Inventory – The total for each product in storage must agree with the physical inventory at the end of the month.

Line 7: Net Gallons – Enter the amounts from pPage 5, Section II, Line 14 (Columns A and B).

Line 8: Tax-Paid Purchases – Enter the amounts from pPage 5, Section I, Line 2 (Columns A and B). Total tax-paid

purchases must agree with the detail information shown on Schedule 1A.

Line 9: Taxable Gallons – Subtract Line 8 from Line 7 and enter the results in Columns A and B.

Line 10: Gasoline and Diesel – Multiply the gallons on pPage 4, Line 9, Columns A and B, by the tax rate and enter the result in the appropriate column.

Note: The minimum local option tax has been added to the state taxes to create a statewide tax rate. This rate for gasoline includes both state taxes and the minimum local option tax in all counties.

Line 11: Collection Allowance

- **Gasoline** – Multiply the tax due on gasoline from pPage 4, Line 10, Column A, by the gasoline collection allowance rate on Line 11 and enter the result in Column A.

Note: The collection allowance rate on Line 11 takes into account both state tax and minimum local option tax on gasoline.

Note: Terminal suppliers and importers must share 50% of the collection allowance with purchasers who have a valid wholesaler's or terminal supplier's license.

Line 12: Collection Allowance – Diesel – Multiply the tax due on undyed diesel from pPage 4, Line 10, Column B, by the collection allowance rate on Line 12 and enter the result in Column B.

Note: Terminal suppliers and importers must share 50% of the collection allowance with purchasers who have a valid wholesaler's or terminal supplier's license.

Line 13: Net State Fuel Tax Due

- Gasoline or gasohol (Column A) – Subtract Line 11 from Line 10 and enter the result in Column A.
- Undyed diesel fuel (Column B) – Subtract Line 12 from Line 10 and enter the result in Column B.

Note: If you are filing a paper return, once you complete Schedule 5LO (pPages 9 and 10), carry the information by product type (065 – Gasoline, 124 – Gasohol, E00 – Denatured Ethanol) to the appropriate county listed on Schedule 11 before you complete Lines 14 through 17.

See pPage 9 of these instructions for completing Schedule 5LO and pPage 11 of these instructions for completing Schedule 11.

If you file your return by Extensible Markup Language (XML) the Department will transfer the information reported on each Schedule 5LO to Schedule 11 for you.

Line 14: Local Option Tax Entitled to Collection

Allowance – Gasoline – Enter the total amount of tax from Schedule 11, pPage 12, Column C.

Line 15: Collection Allowance – Gasoline Local Option Tax – Multiply Line 14 by the collection allowance rate and enter the result in Column A.

Line 16: Local Option Tax Not Entitled to Collection Allowance – Enter the total amount of tax from Schedule 11, Page 12, Column E.

Line 17: Total Local Option Tax Due – Subtract Line 15 from Line 14, add Line 16, and enter the result in Column A.

Line 18: Local Option Tax Entitled to Collection Allowance – Diesel – Multiply Line 9, Column B, by the tax rate and enter the result in Column B.

Line 19: Collection Allowance – Diesel Local Option Tax – Multiply the tax from Line 18, Column B, by the collection allowance rate and enter the result in Column B.

Line 20: Local Option Tax Not Entitled to Collection Allowance – Diesel – Multiply the taxable gallons from Line 9, Column B, by the tax rate and enter the result in Column B.

Line 21: Total Local Option Tax Due – Diesel – Subtract Line 19 from Line 18, add Line 20, and enter the result in Column B.

Line 22: Total Tax Due – Gasoline – Add Line 13, Column A, to Line 17, Column A, and enter the result in Column A.

Line 23: Total Tax Due – Diesel – Add Line 13, Column B, to Line 21, Column B and enter the result in Column B.

Line 24: Combined Gasoline and Diesel Fuel Tax Due – Add Line 22, Column A and Line 23, Column B, and enter the result in Column C. Enter this total on Page 3, Line 24. Lines 25 through 31 are found on Page 3 of the *Terminal Supplier Fuel Tax Return*.

Line 25: Ultimate Vendor Credits – Enter the amount from Schedule 12, Page 13, Line 24.

Line 26: Credit Memos Issued by DOR – If you have received a Credit Memorandum(s) from the Department for overpayment of prior taxes, enter the total from such memorandum(s).

Line 27: Other Allowed Credits – Enter the amount from Schedule 13B, Page 17, Line 14.

Line 28: Tax Due with Return – Add Lines 25, 26, and 27, and subtract the total from Line 24. Enter the result here.

Line 29: Penalty – If your return is late, compute penalty as indicated on Page 1 under “Late Returns” and enter the result.

Line 30: Interest – If your tax payment is late, compute interest as indicated on Page 1 under “Late Returns” and enter the result.

Line 31: Total Due with Return – Add the amounts from Lines 28, 29, and 30, and enter the result. This is the amount due with the return.

Note: You Must Sign and Date Your Return.

Schedule Instructions

Complete your receipt and disbursement schedules prior to completing Sections I and II of your return.

You are required to file a separate receipt and disbursement schedule for each schedule and product type combination you report. **If you do not file a complete return, including all schedules, a \$200 penalty will be assessed.** This penalty is in addition to all other penalties.

Note: Do not enter information in shaded areas. If you report:

- Less than 0.50 gallons, round down to the nearest whole gallon.
- 0.50 gallons or more, round up to the nearest whole gallon.

Schedule of Receipts (Pages 7 and 8)

Use this schedule to report receipts of fuel for the collection period on a transaction-by-transaction basis.

Schedule Type/Product Type

Complete a separate schedule type for each product type you report. Enter one of the receipt schedule types from the Schedule of Receipts Table with the appropriate product type found in the Table of Product Types. Both tables are located on page 13 of these instructions.

Company Name, FEIN, and Collection Period Ending

Enter the appropriate information on each schedule page for the terminal supplier shown on the front of the tax return.

Column Instructions

Columns (1) and (2): Carrier – Enter the name and FEIN of the company that transports the product.

Column (3): Mode of Transport – Enter the mode of transport using one of the following:

- B = Barge
- BA = Book Adjustment (change in product type, e.g., gasoline to gasohol)
- J = Truck
- PL = Pipeline
- R = Rail
- S = Ship
- ST = Stock Transfer-Exchanges (Use ST to report a transfer of ownership of reportable product from one terminal supplier to another terminal supplier or position holder within a terminal or bulk plant.)

Column (4): Point of Origin/Destination – Select and enter one of the following to report the point of origin and the point of destination.

Option 1. When the origin or destination is a terminal (either inside or outside Florida), use the Internal Revenue Service (IRS) terminal code to identify the point of origin or destination.

Option 2. When the origin or destination is a non-terminal (bulk storage) location in Florida, use the Florida Department of Environmental Protection (DEP) facility number to identify the point of origin or destination. If the origin or destination is a location in Florida, but is neither a terminal nor a facility required to be registered with the DEP (such as a portable storage tank), use the standard state abbreviation, "FL."

Option 3. When the origin or destination is a non-terminal (bulk storage) location outside Florida, use the standard state abbreviation to identify the point of origin or destination if the point of origin or destination is within the U.S. or a U.S. protectorate; all other non-U.S. points use "ZZ."

Columns (5) and (6): Acquired From/Seller's Name/FEIN
– Enter the name and FEIN of the company from which the product was acquired.

Column (7): Date Received – Enter the date you received the product.

Column (8): Document Number

- Enter the identifying number from the manifest issued at the terminal if the product was removed over the rack. If a manifest was not issued by the terminal, use the identifying number from the manifest issued by the seller.
- Enter the pipeline ticket number if the product was moved by pipeline.
- Enter the voyage number if the product was moved by ship or barge.
- Enter the invoice number if the product was not shipped from one location to another but placed directly into a supply tank of a motor vehicle or mobile tank.

Column (9): Net Gallons

- Enter the net amount of whole gallons received.
- Calculate and enter a grand total for Column 9 on the last page of each schedule.
- Carry the total of each receipt to pPage 5, Section I, and enter in the box matching the appropriate schedule and product type.

Columns (10) and (11): Not required for Florida reporting purposes.

Schedule Type Identifying Information

Schedule 1A – Gallons Received – Florida Tax Paid

Use this schedule to provide transaction detail on over the rack receipts of tax-paid fuel from wholesalers and terminal suppliers.

- Complete this schedule for all gasoline, gasohol, denatured ethanol and diesel fuel acquired, blended, or transported into Florida.

- List the receipt of all fuel on which Florida tax was charged or accrued at the time of purchase.
- Carry the total to pPage 5, Section I, Line 2.

Schedule 1B – Gallons Received from Supplier for Export – Other State's Taxes Paid

Complete this schedule in detail if you purchased fuel from a licensed terminal supplier, paid the other states tax to your supplier, and immediately sold the product to a licensed exporter for export to a destination outside of Florida.

Note: The exemption provided in this schedule is valid only under the following circumstances:

- You notified your supplier and the terminal operator that the fuel was being exported outside of Florida.
- You are licensed in the state of destination and the license number was provided to your supplier.
- The licensed exporter has not been barred from making tax-free exports.
- A corresponding entry for each transaction reported on this schedule was entered on Schedule 6C.

Carry the total to pPage 5, Section 1, Line 3.

Schedule 2A – Gallons Received from Licensed Supplier – Florida Tax Unpaid (Imports/Internal Exchanges)

Terminal suppliers that receive fuel products through purchases, exchanges, or loans with other terminal suppliers, or from their out-of-state terminals, are required to complete and include this schedule with the *Terminal Supplier Fuel Tax Return* (Form DR-309631).

Use this schedule to report dyed kerosene, undyed diesel, and undyed biodiesel fuel injected by dye at the rack during the reporting period. In addition, use this schedule to report kerosene or jet fuel that is being converted to undyed diesel fuel. The gallons of undyed product converted to dyed product are reported as a disbursement on Schedule 6A with your FEIN as the purchaser. Report corresponding receipts of dyed product on Schedule 2A, with your FEIN as the seller. Report the mode of transportation on both schedules as BA for Book Adjustment. The document number for both receipts and disbursements will be the new product type.

In addition, use this schedule to report the gallons of aviation fuel converted to highway use gasoline. The gallons of aviation fuel converted to highway use are reported on Schedule 2A as a receipt of gasoline (**Product Type 065**) and shown as a disbursement of gasoline (**Product Type 065**) on Schedule 5LO.

Use this schedule to report the gallons of aviation fuel converted to highway use as undyed diesel fuel. The gallons of aviation fuel converted to highway use are reported on Schedule 2A as a receipt of undyed diesel (**Product Type 167**) and shown as a disbursement of undyed diesel fuel (**Product Type 167**) on Schedule 5A.

For receipts in out-of-state terminals, report a roll-up total of transactions by product type for the month. On Schedule 2A, enter "BA" in Column 3, "SUM" in Column 8, and the

total net gallons converted or transferred in Column 9. Enter 999999996 for all other columns.

For conversions of untaxed aviation fuel to highway use, report a roll-up total of transactions by product type for the month. On Schedule 2A, enter "BA" in Column 3, "SUM" in Column 8, and the total net gallons converted or transferred in Column 9. Enter 999999915 for all other columns.

The ultimate sale of aviation gasoline converted to highway use gasoline will be reported as the sale of gasoline product. For sales to retail stations and ~~end users~~ ~~send users~~, report the total gallons on Schedule 5LO and the Retail Local Option Tax Worksheet (Schedule 11, ~~pp~~ Pages 11 and 12). For sales to wholesalers and other suppliers, use Schedule 5B.

Complete this schedule in detail for purchases, exchanges, and loans received from other terminal suppliers. Carry the Schedule 2A total, by product type, to ~~pp~~ Page 5, Section I, Line 4 of the return.

Schedule 2B – Total Product Received or Blended – Florida Tax Unpaid

You must submit this schedule with your return if you are a licensed terminal supplier ~~that~~ ~~who~~ adds untaxed products, such as alcohol, natural gasoline, toluene, benzene, and waste oil, to increase the volume of motor fuel or diesel fuel.

Report a roll-up total by product type for the month by entering "BA" in Column 3, "SUM" in Column 8, and the total net gallons transferred or converted to gasoline or diesel fuel in Column 9. Enter 999999991 for all other columns.

Carry the Schedule 2B total, by product type, to ~~pp~~ Page 5, Section I, Line 5 of the return.

Gasohol – Use the following instructions if you blend denatured ethanol with gasoline to expand the gallons available for sale or use.

- 1a. Report the receipt of untaxed denatured ethanol to be blended with gasoline on Schedule 2B as **Product Type E00**.
Or
- 1b. Report the receipt of tax-paid denatured ethanol to be blended with gasoline on Schedule 1A as **Product Type E00**.
2. Report the disbursement of denatured ethanol to be blended with gasoline on Schedule 6A as **Product Type E00**. This internal disbursement/exchange shows the conversion of ethanol (disbursed for blending) to gasohol for inventory reporting purposes. Report the disbursement as a summary roll-up by entering "BA" in Column 3, "SUM" in Column 9, and the net gallons converted to gasohol in Column 1. Enter 999999991 for all other columns.

Note: Report denatured ethanol in Column A with gasoline and gasohol (~~pp~~ Pages 4 and 5 of the return).

3. Report the receipt of denatured ethanol, which is blended with gasoline, on Schedule 2B as **Product Type 124**. Report the receipt as a summary roll-up by entering "BA" in Column 3, "SUM" in Column 8, and the net gallons converted to **Product Type 124** in Column 9. Enter 999999991 for all other columns. The net gallons reported on Schedule 2B must equal the internal disbursement gallons reported on Schedule 6A.
4. Report the disbursement of gasoline, to be blended with denatured ethanol, on Schedule 6A as **Product Type 065**. This internal disbursement/exchange shows the conversion of gasoline to gasohol for inventory reporting purposes. Report the disbursement as a summary roll-up by entering "BA" in Column 3, "SUM" in Column 9, and the net gallons converted to gasohol in Column 10. Enter 999999991 for all other columns.
5. Report the receipt of gasoline, blended with denatured ethanol, on Schedule 2B as **Product Type 124**. Report the receipt as a summary roll-up by entering "BA" in Column 3, "SUM" in Column 8, and the net gallons converted to gasohol in Column 9. The net gallons reported on Schedule 2B must equal the internal disbursement gallons reported on Schedule 6A. Enter 999999991 for all other columns.
6. Report the disbursement of the combined gasoline and ethanol blend (gasohol) on the appropriate disbursement schedule as **Product Type 124**. Report this information in detail on a transaction-by-transaction basis.

Gasoline Blends (Other than Gasohol) – Use the following instructions if you blend gasoline with untaxed blend products to expand the gallons of gasoline available for sale or use.

1. Report the receipt of untaxed blend products on Schedule 2B as **Product Type 065**. Report the receipt as a summary roll-up by entering "BA" in Column 3, "SUM" in Column 8, and the net gallons in Column 9. Enter 999999991 for all other columns.
2. Report the disbursement of the gasoline and blend stock on the appropriate disbursement schedule as **Product Type 065**. Report this information in detail on a transaction-by-transaction basis.

Undyed Diesel and Biodiesel Blends – Use the following instructions if you blend biodiesel with undyed diesel fuel to expand the gallons of undyed diesel available for sale or use.

1. Report the receipt of biodiesel to be blended with undyed diesel fuel on the appropriate receipt schedule as **Product Type B00**. Report this information in detail on a transaction-by-transaction basis.

2. Report the disbursement of biodiesel to be blended with undyed diesel fuel on Schedule 6A as **Product Type B00**. This internal disbursement/exchange shows the conversion of biodiesel to undyed diesel fuel for inventory reporting purposes. Report the disbursement as a summary roll-up by entering "BA" in Column 3, "SUM" in Column 9, and the net gallons converted to undyed diesel in Column 10. Enter 999999991 for all other columns.
3. Report the receipt of biodiesel, which is blended with undyed diesel fuel, on Schedule 2B as **Product Type 167**. Report the receipt as a summary roll-up by entering "BA" in Column 3, "SUM" in Column 8, and the net gallons converted to **Product Type 167** in Column 9. The net gallons reported on Schedule 2B must equal the internal disbursement gallons reported on Schedule 6A. Enter 999999991 for all other columns.
4. Report the receipt of undyed diesel fuel, which is blended with biodiesel, on the appropriate schedule of receipts as **Product Type 167**. Report this information in detail on a transaction-by-transaction basis.
5. Report the disbursement of the biodiesel and undyed diesel fuel blend on the appropriate disbursement schedule as **Product Type 167**. Report this information in detail on a transaction-by-transaction basis.

Diesel Blends Other Than Biodiesel – Use the following instructions if you blend tax-paid undyed diesel fuel with an untaxed product, such as waste oil, to expand the gallons of diesel fuel available for use or sale.

1. Report the receipt of untaxed blend products on Schedule 2B as **Product Type 167**. Report the receipt as a summary roll-up by entering "BA" in Column 3, "SUM" in Column 8, and the net gallons in Column 9. Enter 999999991 for all other columns.

Note: No internal transfer of diesel fuel is required, as in the case of gasoline blended with alcohol, since the blending of the untaxed product with the tax paid undyed diesel does not change the product type from undyed diesel. Report this information in detail on a transaction-by-transaction basis.

2. Report the disbursement of the undyed diesel and untaxed blend product on the appropriate schedule as **Product Type 167**. Report this information in detail on a transaction-by-transaction basis.

Schedule 3A – Gallons Imported Direct to Customer – Florida Tax Unpaid

Terminal suppliers who import and deliver untaxed gasoline, gasohol, denatured ethanol, undyed diesel or undyed biodiesel fuel directly to Florida customers without first storing the fuel in a terminal must complete this schedule in detail for each receipt. Carry the total from this schedule to pPage 5, Section I, Line 6 of the return.

Schedule 3B – Gallons Imported by Bulk Transfer into Tax-free Storage

Terminal suppliers who import untaxed gasoline, gasohol, denatured ethanol, undyed diesel or undyed biodiesel, dyed diesel fuel by vessel or pipeline, directly to a Florida terminal, must complete this schedule in detail for each receipt. Carry the total from this schedule to pPage 5, Section I, Line 7 of the return.

Schedule of Disbursements (Pages 9 and 10)

Use this schedule to report disbursements of fuel for the collection period.

Schedule Type/Product Type

Complete a separate schedule type for each product type you report. Enter one of the disbursement schedule types from the Schedule of Disbursements Table with the appropriate product type found in the Table of Product Types. Both tables are located on page 1243 of these instructions.

Company Name, FEIN, and Collection Period Ending

Enter the appropriate information on each schedule page for the reporting terminal supplier shown on the front of the tax return.

Column Instructions

Columns (1) and (2): Carrier – Enter the name and FEIN of the company that transports the product.

Column (3): Mode of Transport – Enter the mode of transport. Use one of the following:

- B = Barge
- BA = Book Adjustment (change in product type, e.g., gasoline to gasohol)
- J = Truck
- PL = Pipeline
- R = Rail
- S = Ship
- ST = Stock Transfer-Exchanges (Use ST to report a transfer of ownership of reportable product from one terminal supplier to another terminal supplier or position holder within a terminal or bulk plant.)

Column (4): Point of Origin/Destination – Enter the location the product was transported from/to. There are three options you may select from for reporting the point of origin or the point of destination.

Option 1. When the origin or destination is a terminal (either inside or outside Florida), use the Internal Revenue Service (IRS) terminal code to identify the point of origin or destination.

Option 2. When the origin or destination is a non-terminal (bulk storage) location in Florida, use the DEP facility number to identify the point of origin or destination. If the origin or destination is a location in Florida, but is neither a terminal nor a facility required to be registered with the DEP (such as a portable storage tank), use the standard state abbreviation, "FL." Visit floridarevenue.com/taxes/fuel for the Florida Department of Environmental Protection Tank Facility Database.

Option 3. When the origin or destination is a non-terminal (bulk storage) location outside Florida, use the standard state abbreviation to identify the point of origin or destination if the point of origin or destination is within the U.S. or a U.S. protectorate; all other non-U.S. points use "ZZ."

Column (5): Not required for Florida reporting purposes.

Columns (6) and (7): Sold to/Purchaser's Name/FEIN

– Enter the name and FEIN of the company the product was sold to.

Column (8): Date Shipped – Enter the date the product was shipped.

Column (9): Document Number –

- Enter the identifying number from the manifest issued at the terminal if the product was removed over the rack. If a manifest was not issued by the terminal, use the identifying number from the manifest issued by the seller.
- Enter the pipeline ticket number if the product was moved by pipeline.
- Enter the voyage number if the product was moved by ship or barge.
- Enter the invoice number if the product was not shipped from one location to another but placed directly into a supply tank of a motor vehicle or mobile tank.

Column (10): Net Gallons – Enter the net amount of whole gallons disbursed. Provide a grand total for Column 10 on the last page for each schedule type/product type schedule. Carry the total forward to pPage 5, Section II, and enter on the line matching the appropriate schedule type total.

Columns (11) and (12): Not required for Florida reporting purposes.

Schedule Type Identifying Information

Schedule 5A – Diesel Gallons Delivered – All Taxes Collected (State and Local)

Terminal suppliers thatwho sell undyed diesel fuel including undyed biodiesel (B100) to wholesalers, retail dealers, retail consumers, or who use it for fueling their own vehicles must complete this schedule.

Note: Terminal suppliers thatwho hold inventory of undyed diesel including undyed biodiesel (B100) below the terminal rack (on consignment in retail service stations or in company owned stations) must report this fuel as a disbursement when it is removed from the terminal.

Report sales of undyed diesel to wholesalers, other terminal suppliers (below the terminal rack), retailers, or end usersend-users in detail on a transaction-by-transaction basis.

Carry the total from this schedule to pPage 5, Section II, Line 2 of the return.

Schedule 5B – Gallons Delivered – Florida State Tax Only Collected (Gasoline)

Terminal suppliers thatwho sell gasoline, gasohol, denatured ethanol, or gasoline-blended products to other terminal

suppliers, importers, or wholesalers must collect state taxes only (including equalized local option tax), and report these transactions in detail as disbursements on this schedule.

Carry the total from this schedule to pPage 5, Section II, Line 3 of the return.

Note: Do not use Schedule 5B to report disbursements if:

- Gasoline, gasohol, denatured ethanol, or any gasoline-blended product is delivered, sold, or consigned to retail service stations; instead, use Schedule 5LO.
- Aviation gasoline is converted to highway use, whether for sale or use by the supplier in their own vehicles; instead, use Schedule 5LO.
- Jet fuel, undyed kerosene, or aviation gasoline is converted from aviation fuel to diesel for highway use, whether for sale or use by the supplier in their own vehicles; instead, use Schedule 5A.

Conversion of Aviation Gasoline for Use Other Than in an Aircraft: Complete the following steps if you used or sold aviation gasoline, with an octane rating greater than or equal to 75 and a lead content less than or equal to 0.05 grams per gallon, for use other than in an aircraft. These steps will allow you to pay the motor fuel tax required by Part 1 of cChapter 206, F.S.

- Report a receipt of aviation fuel used to convert to gasoline as Product Type 065 on Schedule 2A. Enter "BA" in Column 3, "SUM" in Column 9, and total net gallons converted in Column 10. Enter 999999915 for all other columns.
- When selling to licensed terminal suppliers or wholesalers, report the sale/disbursement of gasoline (**Product Type 065**) on Schedule 5B.
- When selling to end usersend-users, report the sale/disbursement of gasoline (**Product Type 065**) on Schedule 5LO and summarize on the Retail Local Option Worksheet (Schedule 11, pPages 11 and 12).
- When selling to the federal government, report the sale/disbursement of gasoline (**Product Type 065**) or undyed diesel fuel (**Product Type 167**) on Schedule 8.
- When selling gasoline (**Product Type 065**) or undyed diesel (**Product Type 167**) for export, report the sale/disbursement on the appropriate schedule (7A, 7B, or 7D).

Note: The rate of tax on aviation gasoline is determined by the octane level, lead content, and use of fuel.

Jet Fuel or Undyed Kerosene Converted from Aviation to Undyed Diesel Fuel: If you blend jet fuel or undyed kerosene with undyed diesel to produce diesel fuel for highway use:

- Report a receipt of the aviation fuel used to convert to undyed diesel fuel as Product Type 167 on Schedule 2A. Enter "BA" in Column 3, "SUM" in Column 9, and total net gallons converted in Column 10. Enter 999999915 for all other columns.
- When selling to licensed wholesalers or end usersend-users, report the sale/disbursement of undyed diesel (**Product Type 167**) on Schedule 5A.

Schedule 5LO – Gasoline/Gasohol Delivered to Retail Locations and End Users

Report disbursements of gasoline, gasohol, denatured ethanol sold through the rack (on consignment in retail service stations or in company-owned stations), or aviation fuel converted to on highway use on Schedule 5LO. List in detail, each disbursement of gasoline, gasohol, denatured ethanol and/or aviation fuel converted to on highway use for the month in which it is removed from the terminal. Complete a separate Schedule 5LO for these gasoline and gasohol product disbursements.

If you are filing a paper return, complete Schedule 5LO and transfer the information by product type (065 – Gasoline, E00 – Denatured Ethanol, and 124 – Gasohol) to the appropriate county listed on the Retail Local Option Worksheet (Schedule 11, Pages 11 and 12). The gallon total from Schedule 5LO disbursements should equal the gallon total reflected on the Retail Local Option Tax Worksheet (Schedule 11, Page 12).

If you file your return by Extensible Markup Language (XML), you are not required to transfer the Schedule 5LO transaction information to the Retail Local Option Tax Worksheet (Schedule 11); the computer software will do this for you. The software will also transfer the total Schedule 5LO gallons to Page 5, Section II, Line 1, Column A for you, if you have included a valid DEP facility number of the retail dealer or end-user location where the gasoline, gasohol, or denatured ethanol was delivered. The DEP facility number consists of nine (9) digits. The first two (2) are the county code, followed by the seven (7) digit facility number. If you do not have the complete nine (9) digit DEP facility number, you must insert the two (2) digit county code followed by seven 1's (e.g., Alachua = 011111111).

If you do not provide a valid DEP facility number or two digit county code followed by seven ones, the Department will select the county with the highest local option tax rate to assign your incomplete destination delivery transactions and a notice of additional tax due will be issued. Your collection allowance will be denied for failure to file a complete return. Carry the total from this schedule to Page 5, Section II, Line 1, Column A.

Note: The local option taxes you report on this schedule are due at the time of sale, delivery, or consignment to retail dealers, resellers, or end-users.

Schedule 6A – Gallons Delivered to Licensed Dealers – Florida Tax – Unpaid (Exchanges/Sales Above Rack)

Terminal suppliers that exchange with or loan to themselves or other terminal suppliers, gasoline, gasohol, denatured ethanol or diesel fuel must complete this schedule.

Each exchange or loan to another terminal supplier must be reported in detail. Enter the name and FEIN of the supplier receiving the fuel by exchange from the reporting supplier in Columns 6 and 7. The reporting supplier and receiving supplier are the same if you have blended or converted a product type to a different product type.

Blending – Gasohol

Use this schedule to show the internal transfer/disbursement (BA) of gallons from gasoline inventory if you are blending alcohol or other blend stock with gasoline (Product Type 065) to produce gasohol.

Blending and Converting – Diesel

If you convert or blend a product (listed in the Table of Product Types) above the rack to increase your inventory of undyed diesel fuel, you must use this schedule to show an internal transfer/disbursement (BA) of the gallons of the listed product. See instructions for Schedule 2B for reporting the receipt of listed products.

Converting Aviation Jet Fuel/Kerosene to Dyed Diesel

Use this schedule to report the gallons of aviation fuel or kerosene converted from your inventory of aviation fuel or kerosene by injection of dye at the rack during the reporting period. Report disbursements as dyed diesel fuel (Product Type 227) on Schedule 6A. Report corresponding receipts of aviation fuel or kerosene converted on Schedule 2A as dyed diesel fuel (Product Type 227).

Carry the total from this schedule to Page 5, Section II, Line 4 of the return.

Schedule 6B – Gallons Delivered – Florida – Tax Unpaid (Dyed Diesel Only)

Use this schedule to report sales of dyed diesel fuel or dyed biodiesel, or dyed kerosene; and provide summary information by purchaser's name and FEIN. To summarize by purchaser, enter the purchaser's name and FEIN in Columns 6 and 7, enter "SUM" in Column 9, and enter the total net gallons sold to that purchaser in Column 10.

Carry the total from this schedule to Page 5, Section II, Line 5 of the return.

Schedule 6C – Gallons Delivered – Tax Collected by Supplier for Another State

Use this schedule if you sell gasoline, gasohol, denatured ethanol, undyed diesel or undyed biodiesel fuel within this state to licensed exporters or terminal suppliers and you collect taxes for the state to which the fuel is exported. List in detail each disbursement transaction for gasoline, gasohol, diesel, and aviation fuel sold.

Carry the total from this schedule to Page 5, Section II, Line 6 of the return.

Schedule 7A – Gallons Exported by Other Than Bulk Transfer – Florida Tax Paid

Use this schedule if you export gasoline, gasohol, denatured ethanol, undyed diesel, undyed biodiesel, dyed diesel or dyed biodiesel fuel by common, contract, or private carrier, and you self-assess and remit Florida taxes on the exported gallons. Complete this schedule in detail listing each export.

Carry the total from this schedule to Page 5, Section II, Line 7 of the return.

Schedule 7B – Gallons Exported by Supplier – Tax Self-Accrued for Another State

Use this schedule if you export gasoline, undyed diesel or undyed biodiesel fuel; self-accrue tax at a rate imposed by another state; and remit the tax directly to that state. Complete this schedule in detail listing each export. A copy of the state of export's tax return is required to support the gallons of fuel reported as exported on Schedule 7B.

Carry the total from this schedule to **p**Page 5, Section II, Line 8 of the return.

Schedule 7D – Gallons Exported by Supplier through Bulk Transfer

Use this schedule if you export gasoline, gasohol, denatured ethanol, diesel or biodiesel fuel exclusively by vessel or pipeline. Complete this schedule in detail for each disbursement. Do not include fuel sold where tax is collected for another state.

Carry the total from this schedule to **p**Page 5, Section II, Line 10 of the return.

Schedule 8 – Gallons Delivered to U.S. Government – Tax-Exempt (500 Gallons or More)

Use this schedule if you sell gasoline, gasohol, denatured ethanol, diesel or biodiesel fuel to the U.S. government or its agencies in quantities of 500 gallons or more. Complete this schedule in detail and list each destination state.

Also use this schedule to report sales to foreign diplomats on which tax was charged. Report these sales as a single transaction for the month with "DIP" noted in the document number field, a customer name of "Diplomat," and an FEIN of "999999992." Report the total gallons of fuel sold to qualified foreign diplomats during the collection period as a negative value (reversing transaction) on Schedules 5A or 5B.

Carry the total from this schedule to **p**Page 5, Section II, Line 11 of the return.

Schedule 10 – Gallons of Undyed Diesel Delivered to Other Tax-Exempt Entities

Use this schedule if you:

- Sell undyed diesel fuel or undyed biodiesel to farmers for agricultural purposes.

If you deliver undyed diesel or undyed biodiesel to a storage tank not required to be registered with DEP, you may summarize the deliveries by roll-up total for the month. To summarize by roll-up total, enter the word "SUM" in Column 9 and the total net gallons delivered in Column 10. Enter 999999994 for all other columns.

Special Provision for Sales to Farmers: If you make deliveries of undyed diesel or undyed biodiesel to farmers who have multiple tank locations in the same county, all of which must be registered with **the** DEP, you may select one of the farmer's DEP facility numbers in each county and report all deliveries in that county under one DEP facility number.

If you choose to summarize multiple transactions under one DEP number, you must write to the **Florida** Department of Revenue, Compliance Campaigns, P.O. Box 6417, Tallahassee, FL 32314-6417, or call **(850)850-617-8594**, telling us that you will report in this manner. Include a list of the farmer's DEP facility numbers from that county that will be rolled-up under one DEP facility number.

To summarize, enter the selected DEP facility number in Column 4, Point of Destination; the purchaser name and FEIN in Columns 6 and 7; the word "SUM" in Column 9; and the total net gallons delivered to that DEP facility number in Column 10. Enter 999999995 for all other columns.

Deliveries to Facilities Not Registered With the DEP

If the undyed diesel or biodiesel is delivered to a storage tank that is not required to be registered with DEP, the deliveries may be summarized by roll-up total of all such disbursements during the month. To summarize by roll-up total, enter the word "SUM" in Column 9, and enter the total net gallons delivered to non-DEP locations in Column 10. Enter 999999993 for all other columns.

Deliveries of Undyed Diesel and Biodiesel

Carry the total from this schedule for undyed diesel (**Product Type 167**) or undyed biodiesel (**Product Type B00**) to **p**Page 5, Section II, Line 13, Column B of the return.

To calculate the qualifying credit offset for taxes owed but not paid, carry the total gallons from this schedule (Page 10) to Schedule 12, **p**Page 13, Line 1 (Ultimate Vendor Credits Worksheet).

Other Schedules

Retail Local Option Tax Worksheet – Summary by County (Schedule 11, Pages 11 and 12)

Use Schedule 5LO to report sales of gasoline, gasohol, or denatured ethanol to retail dealers or **end users/end-users**, and gasoline or gasohol you use in your own vehicles before completing this worksheet.

When filing your return electronically, do not transfer the Schedule 5LO transaction information to the Retail Local Option Tax Worksheet (Schedule 11); **the** filing system will do this for you. The system also transfers the total gallons from Schedule 5LO to **p**Page 5, Section II, Line 1, Column A for you, if you have included a valid DEP facility number of the retail dealer or end-user location where the gasoline, gasohol, or denatured ethanol was delivered. The DEP facility number consists of nine **(9)** digits. The first two **(2)** are the county code, followed by the **seven-(7)** digit facility number. If you do not have the complete nine **-(9)** digit DEP facility number, you must insert the two **-(2)** digit county code followed by seven 1's (e.g., Alachua = 011111111).

Note: If you are filing a paper return, once Schedule 5LO is completed, you must transfer the information by product type (065 – Gasoline, 124 – Gasohol, or E00 – Denatured Ethanol) to the appropriate county listed on this schedule.

The gallon total from Schedule 5LO disbursements should equal the gallon total shown on the Retail Local Option Tax Worksheet (Schedule 11, ~~p~~Page 12).

If you do not provide a valid DEP facility number or two-digit county code followed by seven ~~1's ones~~, the Department will select the county with the highest local option tax rate to assign your incomplete destination delivery transactions and will issue a notice of additional tax due. Your collection allowance will be denied for failure to file a complete return.

Carry the total from this schedule to ~~p~~Page 5, Section II, Line 1, Column A of the return.

Note: The rates on this schedule have been reduced by the minimum local option tax. The minimum local option tax is defined as the smallest local option tax imposed in all 67 Florida counties. This tax is added to the state tax to create a combined rate, which is used in the calculation on ~~p~~Page 4, Line 10 of the return. The remaining portion above the minimum local option tax is used as part of the calculation on Schedule 11.

You must prepare a separate Local Option Tax Worksheet for each product type (065 – Gasoline, 124 – Gasohol, E00 – Denatured Ethanol) sold to ~~end usersend-users~~ and retail stations.

Report the total gallons of motor fuel in Column A based on the county where the ~~end userend-user~~ or retail dealer is located. Gallons must be reported for each county even if the rate indicated on this worksheet is zero.

Multiply Column A gallons by the Column B rate to determine the portion of local option tax entitled to collection allowance. Enter the result in Column C for the appropriate county.

Multiply Column A gallons by the Column D rate to determine the portion of local option tax not entitled to collection allowance. Enter the result in Column E for the appropriate county.

Carry the total of all individual Column C entries to the bottom of Schedule 11, ~~p~~Page 12 and to ~~p~~Page 4, Line 14, Column A of the return.

Carry the total of all individual Column E entries to the bottom of Schedule 11, ~~p~~Page 12 and to ~~p~~Page 4, Line 16, Column A of the return.

Note: The local option taxes you report on this worksheet (Schedule 11) are due at the time of sale, delivery, or consignment to retail dealers, resellers, or ~~end usersend-users~~.

Ultimate Vendor Credits Worksheet – Schedule 12 (Page 13)

You must complete and submit this schedule to claim a credit for transactions that are tax-exempt or taxable at a greater rate if you:

- Sell undyed diesel fuel or undyed biodiesel to farmers that is used for agricultural purposes.

- Sell gasoline, gasohol, denatured ethanol, undyed diesel or undyed biodiesel fuel to the U.S. government in quantities of 500 gallons or more per delivery.
- Export tax-paid fuel.

Carry the total from this worksheet (Schedule 12, ~~p~~Page 13) to Line 25 of the return.

Use this worksheet to claim an offsetting credit against tax previously paid or a reported tax liability for taxable transactions occurring during the same reporting month. You may apply for a refund by filing Application For Refund (Form DR-26), ~~Application For Refund~~, with the Department.

Schedule 12 Instructions for Shared Collection Allowance Add-~~B~~ack

The Ultimate Vendor Credits Worksheet (Schedule 12) will allow a terminal supplier ~~thatwho~~ is claiming a credit to calculate a “shared collection allowance add-back” amount on qualifying sales of fuel on which tax was paid at the time of purchase.

The Ultimate Vendor Credits Worksheet requires you to calculate the full collection allowance on the gallons qualifying for credit. This amount will be subtracted from the state tax due, resulting in a reduction to your credit. This calculation is required even though you shared the collection allowance with a Florida licensed terminal supplier.

Lines 16 through 22 will assist you in calculating the “shared collection allowance add-back” for one-half of the collection allowance. The ~~shared collection allowance add-backshared collection allowance add-back~~ is then added to Line 15 (Ultimate Vendor Credit Calculation) to arrive at ~~the~~ Line 23 (Allowable Ultimate Vendor Credit).

The calculations for Lines 5 through 23 allow you to calculate the net tax credit taken against Line 24, “Combined Net Tax Due” (~~p~~Page 4, Line 24, of the return), after all collection allowances for state and local option taxes have been subtracted.

Schedule 13F (Pages 15 and 16) – EFT Bad Debt Credit Schedule for Reporting Gallons Delivered to EFT Wholesalers

Complete this schedule if you have sold fuel to licensed wholesalers authorized to defer payment and remit tax by electronic funds transfer (EFT) and you are unable to collect the tax due to the state from the wholesalers. You must provide detail information using this schedule to support the bad debt credit claimed. Carry the total from this detail schedule to Schedule 13B, ~~p~~Page 17, Line 1.

Schedule 13B (Page 17) – EFT Bad Debt Credits

Use this schedule to calculate credits for uncollected tax on fuel sold to wholesalers. Carry the total from this schedule to ~~p~~Page 3, Line 27 of the return.

Note: To qualify for the bad debt credit, you must notify the Florida Department of Revenue, Compliance Campaigns, P.O. Box 6417, Tallahassee, FL 32314-6417, (850)850-617-8594, within ~~ten (10)~~ days of the payment due date that the wholesaler failed to pay. The Department will then notify all terminal suppliers that the wholesaler’s deferral privilege is rescinded, and no further bad debt credits will be allowed for that wholesaler.

Table of Product Types

Column A
065 – Gasoline 124 – Gasohol E00 – Denatured Ethanol
Column B
167 – Undyed Diesel B00 – Undyed Biodiesel (B100)
Column C
226 – High Sulfur Dyed Diesel 227 – Low Sulfur Dyed Diesel D00 – Dyed Biodiesel (B100) 072 – Dyed Kerosene

Table of Schedule Types

Schedule of Receipts Table – Use one of the following schedule types for each product type reported.	
1A.	Gallons Received – Florida Tax – Paid
1B.	Gallons received from supplier for export - Other States Taxes Paid
2A.	Gallons Received from Licensed Supplier – Florida Tax – Unpaid (Exchange)
2B.	Total Product Received or Blended – Florida Tax – Unpaid
3A.	Gallons Imported Direct to Customer – Florida Tax – Unpaid
3B.	Gallons Imported by Bulk Transfer into Tax-free Storage

Schedule of Disbursements Table – Use one of the following schedule types for each product type reported.	
5A.	Diesel Gallons Delivered all Taxes Collected (State and Local)
5B.	Gallons Delivered Florida State Tax Only Collected (Gasoline)
5LO.	Gallons of Gasoline/Gasohol Delivered to Retail Locations and End-users
6A.	Gallons Delivered to Licensed Dealers – Florida Tax Unpaid (Exchanges/Sales Above Rack)
6B.	Gallons Delivered – Florida Tax Unpaid (Dyed Diesel Only)
6C.	Gallons Delivered – Tax Collected by Supplier for Another State
7A.	Gallons Exported by Other Than Bulk Transfer – Florida Tax Paid
7B.	Gallons Exported by Supplier – Tax Self-accrued by Supplier for Another State
7D.	Gallons Exported by Supplier Through Bulk Transfer
8.	Gallons Delivered to U.S. Government – Tax Exempt (500 Gallons or more)
10.	Gallons of Undyed Diesel Delivered to Other Tax-exempt Entities

Contact Us

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

Tax forms and publications are available at floridarevenue.com/forms.

To speak with a Department of Revenue representative, call Taxpayer Services at (850)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 Email Alerts from the Department.

Subscribe to receive an email for filing due date reminders, Tax Information Publications (TIPs), or proposed rules. Subscribe today at floridarevenue.com/dor/subscribe.

For more information on Fuel Tax, visit floridarevenue.com/taxes/fuel. Information is available on Temporary Fuel Tax Licenses during a disaster or Declared State of Emergency, Tax Incentives, Refunds, Rate Charts, and the Florida Department of Environmental Protection Tank Facility Database.

References

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

Form DR-309631	Terminal Supplier Fuel Tax Return	Rule 12B-5.150, F.A.C.
Form DR-309652	Motor Fuel Taxes XML User Guide for eFile Developers and Transmitters	Rule 12B-5.150, F.A.C.
Form DR-26	Application for Refund	Rule 12-26.008, F.A.C.