



Wholesaler/Importer Fuel Tax Return

For Calendar Year

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

Handwritten Example
0 1 2 3 4 5 6 7 8 9
Use black ink.

Typed Example
0 1 2 3 4 5 6 7 8 9

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

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

DR-309632
R. 01/26

FEIN

0 0 0 0 0 0 0 0

ENTER BUSINESS NAME:

Name
Address
City/St/ZIP

AMOUNT DUE
FROM LINE 28
IF CREDIT DUE ENTER 0

US Dollars | Cents |
0 0 0 , 0 0 0 , 0 0 0 . 0 0

FOR COLLECTION
PERIOD ENDING

M M D D Y Y

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

Collection Period Ending
(mm/dd/yy)

GALLONS

[illegible]

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/Product Type	Company Name	FEIN	Collection Period Ending (mm/dd/yy)

Schedule Type - Only one product type per schedule:

1A.	Gallons Received - Florida Tax Paid
1B.	Gallons Received From Supplier For Export - Other States Taxes Paid
2A.	Gallons Received - Tax Unpaid (Imports)
2B.	Total Product Received or Blended - Florida Tax Unpaid

Product Type:

065 Gasoline	226 High Sulfur Diesel Fuel - Dyed	B00	Undyed/Unblended Biodiesel (B100)
072 Dyed Kerosene	227 Low Sulfur Diesel Fuel - Dyed	D00	Dyed Biodiesel (B100)
124 Gasohol		E00	Denatured Ethanol (gasoline content equals 1.97% to 2.49%)
167 Low Sulfur Diesel #2/Undyed/Blended Biodiesel (B20, B10, B5, B2)			

(1) Carrier's Name	(2) Carrier's FEIN	(3) Mode	(4) Point of		Acquired From		(7) Date Received	(8) Document Number	(9) Net Gallons	(10) Gross Gallons	(11) Billed Gallons
			Origin	Destination	(5) Seller's Name	(6) Seller's FEIN					
Subtotal											

Check here if filing a supplemental schedule

Schedule/Product Type	Company Name	FEIN	Collection Period Ending (mm/dd/yy)

Schedule Type - Only one product type per schedule:

Use Schedule 11 to report gallons of gasoline delivered - all tax collected.

5A.	Gallons Diesel Delivered - All Taxes Collected (State and Local)
5B.	Gallons Delivered - State Tax Collected (Gasoline)
5L0.	Gallons of Gasoline/Gasohol Delivered to Retail Locations and End-users
7A.	Gallons Exported by Other Than Bulk Transfer
7B.	Gallons Exported - Other State's Tax Paid to Supplier
8.	Gallons Delivered to U.S. Government - Tax Exempt (500 Gallons or More)
10.	Gallons of Undyed Diesel Delivered to Other Tax-exempt Entities

Product Type:

065 Gasoline	226 High Sulfur Diesel Fuel - Dyed	B00	Undyed/Unblended Biodiesel (B100)
072 Dyed Kerosene			
124 Gasohol	227 Low Sulfur Diesel Fuel - Dyed	D00 E00	Dyed Biodiesel (B100) Denatured Ethanol (gasoline content equals 1.97% to 2.49%)
167 Low Sulfur Diesel #2/Undyed/Blended Biodiesel (B20, B10, B5, B2)			

(1) Carrier's Name	(2) Carrier's FEIN	(3) Mode	(4) Point of		(5) Term. Code	Sold To		(8) Date Shipped	(9) Document Number	(10) Net Gallons	(11) Gross Gal- lons	(12) Billed Gal- lons
			Origin	Destination		(6) Purchaser's Name	(7) Purchaser's FEIN					
Subtotal												

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					

[illegible]

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