



# Instructions for Filing Local Government User of Diesel Fuel Tax Return For Calendar Year

DR-309634N  
R. 01/26  
Rule 12B-5.150, F.A.C.  
Effective 01/26  
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## General Information

### Who must file?

Licensed local government users must use this return monthly to report acquisitions, inventory, and use of gasoline, undyed diesel, dyed diesel, and biodiesel fuel. This return is also used to report credits of tax-paid gasoline, undyed diesel, and biodiesel fuel used on the highway, and to pay tax for the use of dyed diesel on the highway as defined under section (s.) 206.87(1) (a), (b), (c), and (d), Florida Statutes (F.S.).

Counties or municipalities that use fuel for both highway use as a mass transit system provider and as a local government user must have separate licenses for each function and file separate returns. Fuel used by a mass transit system provider must be reported on the *Mass Transit System Provider Fuel Tax Return* (DR-309633). Fuel for county and municipal highway use must be filed on the *Local Government User of Diesel Fuel Tax Return* (DR-309634).

A county or municipality that uses fuel for highway use may report that activity and school district activity on the same return if the FEIN for the county or municipality and school district are the same. If the school district has a different FEIN, the school district must file a separate return.

**Return Due Date:** Your tax return is due to the Department on the 1st 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 20th day is a Saturday, Sunday, state or federal holiday, electronic returns will be accepted as timely if filed on the next business day.

**File and Pay Electronically:** Local government users of diesel fuel are required to file and pay electronically. Enroll to file and pay electronically at [floridarevenue.com/taxes/eEnroll](http://floridarevenue.com/taxes/eEnroll). Local government users of diesel fuel must choose to either manually key or import their tax return data into the application. Taxpayers who import their data must use a fixed-length text (flat) or comma delimited (CSV) file format as provided in the *Motor Fuel Taxes Comma Delimited (CSV) and Flat File Specifications - Mass Transit System Providers and Local Government Users of Diesel Fuel* (Form DR-309654) posted at [floridarevenue.com/taxes/importinfo](http://floridarevenue.com/taxes/importinfo). Florida law imposes penalties for failing to file electronically or submitting incomplete or inaccurate data.

**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. Keep the confirmation 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 the Department's website at [floridarevenue.com/forms](http://floridarevenue.com/forms) in the eServices section for information on filing and paying taxes electronically.

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

**Tax and Credit Rates:** The applicable tax and credit rates are entered by the Department. The state tax rate on fuel and the county fuel tax rates imposed by counties as provided in ss. 206.41, 206.87, 212.05, and 212.08(4), F.S., are published annually in TIPs on the Department's website at [floridarevenue.com/taxes/rates](http://floridarevenue.com/taxes/rates).

### Reporting of Biodiesel Product Types

**Biodiesel (B100):** Biodiesel and products labeled or marketed as biodiesel, including products known as "B100," that have not been blended with petroleum diesel, are included in the definition of diesel. These products are taxable at the diesel fuel rate when produced in or imported into this state in the same manner as petroleum diesel. Report unblended biodiesel as **Product Type B00**. Report tax paid fuel on Schedule 1A, and carry the total gallons to Part II, Line 2, Column D, F, or H. Report tax unpaid fuel on Schedule 2A, and carry the total gallons to Page 4, Part II, Line 2, Column E, G, or I.

**Note:** Municipalities, counties, and school districts that produce biodiesel for sale must obtain a wholesalers license and report inventory, production and sales on the *Wholesaler/Importer Fuel Tax Return* (DR-309632).

**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**. Report tax unpaid fuel on Schedule 2A, and carry the total gallons to Page 4, Part II, Line 2, Column E, G, or I.

**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**). Report tax paid fuel on Schedule 1A, and carry the total gallons to Page 4, Part II, Line 2, Columns D, F, and H. Report tax unpaid fuel on Schedule 2A, and carry the total gallons to Page 4, Part II, Line 2, Column E, G, or I.

**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 tax unpaid fuel on Schedule 2A, and carry the total gallons to Page 4, Part II, Line 2, Column E, G, or I.

**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. Report tax paid fuel on Schedule 1A, and carry the total gallons to Page 4, Part I, Line 2, Column A, B, or C.

**Note: Motor fuel tax is due on all gallons of fuel grade ethanol.**

**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 on Page 4, Part I, Line 2, Column A, B, or C.

## Line-by-Line Instructions

### 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.

Counties, municipalities, and school districts must report information in the appropriate columns in Part I and Part II of the return.

### Part I - Gasoline

**Line 1: Beginning physical inventory** – The amounts entered on Line 1 must be the same as the ending physical inventory amounts from Line 5 of your previous month's return.

**Line 2: Receipts** – Report the total gallons of gasoline and gasohol from the Local Government User - Schedule of Receipts on Line 2, Column A, B, or C of your return based on your filing entity type. Report only the gallons of gasoline and gasohol received during the reporting period.

**Line 3: Disbursements** – Report the total gallons of gasoline and gasohol from the Local Government User - Schedule of Disbursements on Line 3, Column A, B, or C of your return based on your filing entity type. Report only the gallons of gasoline and gasohol disbursed during the reporting period.

**Line 3a: Off-highway use** – Report gallons of fuel used for "off-road" purposes. These gallons do not qualify for a refund.

**Line 3b: Sales** – Report gallons of fuel you held in storage and sold. These gallons do not qualify for refund.

**Line 3c: On-highway use** – Report gallons of fuel used in motor vehicles operated by the municipality, county, or school district, which qualify for refund.

**Line 4: Gain or loss** – Enter the number of gallons of gasoline and gasohol gained or lost in storage due to changes in temperature or spillage on Line 4, Columns A, B, and C of your return based on your filing entity type. Do not report gallons lost as a result of theft.

**Line 5: Ending physical inventory** – Enter the actual physical inventory as of the end of the last day of the collection period. Line 5 must equal Line 1 plus Line 2 minus Lines 3a, 3b, and 3c plus or minus Line 4.

**Line 6A: Gallons entitled to credit** – Enter the total of Line 3c minus any gain reported on Line 4.

**Line 6B: Credit Rate** – The credit rate is entered by the Department.

**Line 7: Gasoline credit** – Multiply Line 6A, Columns A, B, and C by the credit rate (Line 6B) and enter the results in Columns A, B, and C.

**Line 8: Total gasoline credit** – Add Line 7, Columns A, B, and C.

### Part II - Diesel

**Line 1: Beginning physical inventory** – The amounts entered on Line 1 must be the same as the ending physical inventory amounts reported on Line 5 of your previous month's return.

- Report gallons of tax paid diesel fuel in inventory in Columns D, F, and H based on your filing entity type.
- Report gallons of tax unpaid diesel fuel in inventory in Columns E, G, and I based on your filing entity type.

**Note:** See biodiesel and biodiesel blends.

**Line 2: Receipts** – Report the total gallons of diesel from the Local Government User - Schedule of Receipts on Line 2, Columns D, E, F, G, H, and I of your return based on your filing entity type. Report only the gallons of tax paid or unpaid diesel received during the reporting period.

**Line 3: Disbursements** – Report the total gallons of diesel from the Local Government User - Schedule of Disbursements on Line 3, Columns D, E, F, G, H, and I of your return based on your filing entity type. Report only the gallons of tax paid or unpaid diesel disbursed during the reporting period.

**Line 3a: Off-highway use** – Report gallons of fuel used for "off-road" purposes. These gallons qualify for refund.

**Line 3b: Sales** – Report gallons of fuel you held in storage and sold. These gallons do not qualify for refund.

**Line 3c: On-highway use** – Report gallons of fuel used in motor vehicles operated by the municipality, county, or school district, which qualify for refund.

- Report gallons of tax-paid diesel fuel in Columns D, F, and H. These gallons qualify for a refund.
- Report gallons of untaxed diesel fuel in Columns E, G, and I. These gallons are subject to tax.

**Line 4: Gain or loss** – Enter the number of gallons of tax paid or unpaid diesel gained or lost in storage due to changes in temperature or spillage, on Line 4, Columns D,

E, F, G, H, and I based on the filing entity type. Do not report gallons lost as a result of theft.

**Line 5: Ending physical inventory** – Enter the actual physical inventory as of the end of the last day of the collection period. Line 5 must equal Line 1 plus Line 2 minus Line 3a, 3b, and 3c plus or minus Line 4.

- Report gallons of tax paid diesel fuel in Columns D, F, and H based on your filing entity type.
- Report gallons of tax unpaid diesel fuel in Columns E, G, and I based on your filing entity type.

**Note:** See biodiesel and biodiesel blends.

**Line 6A: Taxable gallons** – Enter the total gallons of tax unpaid diesel fuel from Part II, Line 3c, Columns E, G, and I.

**Line 6B: Tax Rate** – The tax rate is entered by the Department.

**Line 7: Diesel fuel tax due** – Multiply Line 6A, Columns E, G, and I by the tax rate (Line 6B) and enter the results in Columns E, G, and I.

**Line 8: Diesel fuel credit (Off-highway use)** – Multiply Line 3a, Columns D, F, and H by the credit rate and enter the results in Columns D, F, and H.

**Line 9: Diesel fuel credit (On-highway use)** – Subtract any gain reported on Line 4 from Line 3c for Columns D, F, and H. Multiply the results by the credit rate and enter the credit in Columns D, F, and H.

**Line 10: Total diesel fuel credit** – Add Line 8 to Line 9, Columns D, F, and H and enter the results.

**Line 11: Total diesel fuel tax due** – Enter the sum of Columns E, G, and I from Part II, Line 7.

**Line 12a: Part II diesel fuel tax credit** – Enter the sum of Columns D, F, and H from Part II, Line 10.

**Line 12b: Part I gasoline fuel tax credit** – Enter the amount from Part I, Line 8.

**Line 13: Combined credits** – Enter the sum of Line 12a plus Line 12b.

**Line 14: Net tax due** – Subtract Line 13 from Line 11.

**Note:** If Line 13 exceeds Line 11, enter the difference in brackets on Line 14.

**If your return and payment are submitted on time, you may skip to Line 17.**

**Line 15: Penalty** – If your return or payment is late, compute penalty as indicated on Page 1 under “Late Returns” and enter the result.

**Line 16: Interest** – If your tax payment is late, compute interest as indicated on Page 1 under “Late Returns” and enter the result.

**Line 17: Total due with return** – If Line 11 is greater than Line 13; enter the result of Line 11 minus Line 13 plus Lines 15 and 16 on Line 17. This is the amount of tax, penalty, and interest you owe with your return.

**Line 18: Amount to be refunded** – If Line 13 is greater than Line 11, enter the result of Line 13 minus Line 11 on Line 18.

## Schedule Instructions

You must provide a completed schedule(s) of receipts for all gasoline, gasohol, and diesel transactions. You must file a separate schedule for each type of fuel received or sold. If you need additional copies of schedules, you may make as many copies as you need to provide the required information. You must submit required schedule information in the same format as the schedules provided.

## Schedule of Receipts (Pages 5 and 6)

The following schedule types provide detail in support of the amounts shown as receipts on your return. Use this schedule to report receipts of gasoline, gasohol, and diesel on a transaction-by-transaction basis. You must fill out Columns 1 through 5 for each receipt before your return is considered complete.

If you submit a fuel management report for the detail required on the Schedule of Receipts, it must include a summary total entry for each supplier you acquire product from. The fuel management report must be in the same format and provide the same information as the schedules provided.

### Schedule Type/Product Type

Complete a separate schedule type for each product type you report. Enter one of the following receipt schedule types with the appropriate product type.

**1A: Gallons Received** – Florida Tax Paid (Gasoline or tax paid diesel including tax paid biodiesel)

**2A: Gallons Received** – Tax Unpaid (Dyed Diesel and any untaxed biodiesel)

### Name of Local Government User, FEIN, and Collection Period Ending

Enter the appropriate information on each schedule page for the reporting local government user shown on the front of the tax return.

## Column Instructions

**Column (1): Name of Supplier** – Enter the name of the supplier that sold you the product.

**Column (2): Supplier's FEIN/DEPN** – Enter the FEIN or Department of Environmental Protection (DEP) number of the supplier that sold you the product. Visit [floridarevenue.com/taxes/fuel](http://floridarevenue.com/taxes/fuel) for the tank facility database to obtain the DEPN (Department of Environmental Protection Number) for your supplier.

**Column (3): Date Received** – Enter the date you received the product.

**Column (4): Invoice Number** – Enter the invoice or other document number issued by the supplier.

**Column (5): Gallons Received** – Enter the net amount of whole gallons received.

**Biodiesel Production** – Report all biodiesel produced during the month on Schedule 2A (Schedule of Receipts – Local Government User). Summarize biodiesel production by entering your name and FEIN in Columns 1 and 2, the last day of the month in Column 3, sum in Column 4, and the total gallons produced for the month in Column 5.

## Schedule of Disbursements (Pages 7 and 8)

The following schedule types provide detail in support of the amounts shown as disbursements to other local government users on your return. Use this schedule to report disbursements of gasoline, gasohol, and diesel (including biodiesel) on a transaction-by-transaction basis. You must fill out Columns 1 through 5 for each disbursement before your return is considered complete.

### Schedule Type/Product Type

Complete a separate schedule type for each product type you report. Enter one of the following disbursement schedule types with the appropriate product type.

**5A: Gallons Disbursed** – Tax Paid

**6B: Gallons of Dyed Diesel Disbursed** – Florida Tax Unpaid

### Name of Local Government User, FEIN, and Collection Period Ending

Enter the appropriate information on each schedule page for the reporting local government user shown on the front of the tax return.

## Column Instructions

**Column (1): Name of Purchaser** – Enter the name of the purchaser that bought the product from you.

**Column (2): Purchaser FEIN** – Enter the FEIN of the purchaser that bought the product from you.

**Column (3): Date Sold** – Enter the date you sold the product.

**Column (4): Document Number** – Enter the invoice or other document number you issued to the purchaser.

**Column (5): Gallons Sold** – Enter the net amount of whole gallons sold.

### Schedule Type Identifying Information

#### Schedule 5A Gallons of Undyed Diesel, Gasoline or Gasohol Delivered – All Taxes Collected

Use this schedule to report sales of undyed diesel, gasoline, gasohol, or biodiesel fuel.

#### Schedule 6B Gallons of Dyed Diesel Delivered – Florida Tax Unpaid

Use this schedule to report sales of dyed diesel fuel or untaxed biodiesel.

**Biodiesel Producers** - Municipalities, counties, and school districts that manufacture biodiesel are not authorized to

sell biodiesel to anyone, including other local government entities, unless all of the following apply:

1. The municipality, county, or school district is licensed as a wholesaler.
2. The municipality, county, or school district reported production, sales, and inventory of biofuel on a *Wholesaler/Importer Fuel Tax Return* (DR-309632).
3. The municipality, county, or school district paid state and local option taxes on all biofuel produced during the collection period.

## You Must Sign and Date Your Return.

## Table of Schedule Types

<b>Schedule of Receipts</b> - Use one of the following schedule types for each product type reported.	
1A	Gallons Received - Florida Tax Paid
2A	Gallons Received - Tax Unpaid
<b>Schedule of Disbursements</b> - Use one of the following schedule types for each product type reported.	
5A	Gallons Disbursed - Tax Paid
6B	Gallons of Dyed Diesel Disbursed - Florida Tax Unpaid

## Table of Product Types

The following table lists the reportable product types and the appropriate columns on the tax return.

<b>Part I</b>	<b>Part II Columns D, F, and H</b>	<b>Part III Columns E, G, and I</b>
<b>065</b> - Gasoline	<b>167</b> - Low Sulfur Diesel	<b>226</b> - High Sulfur Diesel Fuel - Dyed
<b>124</b> - Gasohol	<b>#2/Undyed/Blended Biodiesel</b> (B20, B10, B5, B2)	<b>227</b> - Low Sulfur Diesel Fuel - Dyed
	<b>B00</b> - Undyed Unblended Biodiesel (B100)	<b>D00</b> - Dyed Biodiesel (B100)



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

**To speak with a Department of Revenue representative**, call 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**.

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 at **floridarevenue.com/forms** in the Fuel and Pollutant Taxes section.

- Form DR-309632 - Wholesaler/Importer Fuel Tax Return - Rule 12B-5.150, F.A.C.
- Form DR-309633 - Mass Transit System Provider Fuel Tax Return - Rule 12B-5.150, F.A.C.
- Form DR-309634 - Local Government User of Diesel Fuel Tax Return - Rule 12B-5.150, F.A.C.
- Form DR-309654 - Motor Fuel Taxes Comma Delimited (CSV) and Flat File Specifications Mass Transit System Providers and Local Government Users of Diesel Fuel  
Rule 12B-5.150, F.A.C.