# Instructions for Filing Blender Fuel Tax Return

For Calendar Year

## General Information

**Alternative Fuel –** Alternative fuel dealers in Florida are no longer required to report and collect tax on alternative fuel placed into an out-of-state registered vehicle for on-road use. Instead, retailers of natural gas are required to register with the Florida Department or Revenue. A "natural gas fuel retailer" is anyone who sells, produces, or refines liquefied petroleum gas products, compressed natural gas products, or a combination of the two for use in a motor vehicle.

**Who Must File?** Any business that is not otherwise licensed under chapter 206, Florida Statutes (F.S.), and who is engaged in the activity of blending gasoline, gasohol, denatured ethanol, or diesel fuel with tax free or partially untaxed products for personal use in a vehicle, machine, vessel, or aircraft.

**Examples of blending include:**

1. Mixing alcohol products (such as ethanol) with gasoline to create gasohol;
2. Mixing undyed kerosene with undyed diesel fuel to increase the volume of diesel fuel;
3. Mixing waste oil products with diesel fuel to increase the volume of diesel fuel;
4. Mixing or adding any product that increases the volume of existing highway fuel; and
5. Any product created through blending or use upon which fuel taxes were not previously paid.

The *Blender Fuel Tax Return* (DR-309635) is used by licensed blenders to report receipts and disbursements of taxable fuel.

**Blenders:** Generally, blenders are taxpayers that purchase highway fuels tax-paid from their supplier. Blenders increase (or extend) the usable volume of highway fuels by mixing tax-paid fuel (motor fuel or diesel fuel) with products that are typically not used as a highway fuel.

You must register with the Department and file a pollutants tax return if you mix a tax unpaid blend stock with a motor or diesel fuel.

**Note:** Licensed blenders are not authorized to purchase motor fuel or undyed diesel fuel tax-free. In addition, blenders may not sell these products. Blenders that sell motor fuel, undyed diesel fuel must be licensed as a terminal supplier or a wholesaler. Blenders may purchase, without tax or at reduced rates, motor fuel, undyed diesel fuel that do not require a fuel license to be purchased tax-free.

Licensed wholesalers and terminal suppliers are not required to obtain a blenders license to convert or blend an untaxed product to/with a taxable product to propel a vehicle, vessel, machine, or aircraft.

**File and Pay Electronically:** Licensed fuel blenders are required to file and pay electronically. Enroll to file and pay electronically at **floridarevenue.com/taxes/eEnroll**.

Blenders must choose to either manually key or import their tax return data into the application. Taxpayers that import data must use fixed-length text (flat) or comma-delimited (CSV) file format as provided in the *Motor Fuel Taxes Comma Delimited (CSV) and Flat File Specifications - Wholesaler/Importer, Exporter, Blender, and Petroleum Carrier Fuel Tax Returns* (Form DR-309653) document at **floridarevenue.com/taxes/importinfo**.

Florida law imposes penalties for failing to file electronically or submitting incomplete or inaccurate electronic data.

**Fuel Tracking Requirements Penalty –** A licensed fuel blender that does not file electronically or that submits inaccurate data or data formatted incorrectly will be notified by the Department in writing. The licensed fuel blender will have three months from the date of notification to 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. This penalty is in addition to any other penalty imposed by law.

**Electronic Submission Penalty –** A $10 penalty per month will be assessed if a licensed fuel blender has tax remittance greater than $5,000 and does not file electronically. This penalty is in addition to any other penalty imposed by law.

**Return Due Date:** Your tax return is due to the Department on the first 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, or 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 day of the month. You must send electronic payments on or before the initiation deadlines. See the *Florida eServices Calendar of Electronic Payment Deadines* (DR-659) at **floridarevenue.com/forms** in the eServices section for payment deadlines. 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 payments of taxes due. Interest rates, including daily rates are published in Tax Information Publications (TIPs) that are updated semiannually on January 1 and July 1 of each year 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 206.41, 206.87, 212.05, and 212.08(4), F.S., are published annually in TIPs and available 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 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) 488-6800 to obtain specific supplemental return instructions and blank forms.

**Note:** A supplemental return is any data reported to the Department 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 and Biodiesel 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 who produce biodiesel for self-consumption, biodiesel manufacturers must be licensed and file returns as wholesalers. Any person importing untaxed biodiesel must be licensed as both an importer and wholesaler. 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. Biodiesel is taxed at the diesel fuel rate when produced in or imported into Florida. Report unblended biodiesel as **Product Type B00** on the 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**. Report totals from the receipts and disbursements schedules on the tax return in Column C, with the totals of dyed 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 diesel and pure undyed biodiesel.

**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 diesel 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 exhibits A and B on the last page of these instructions for a description of product and schedule types.

## Line-by-Line Instructions

Lines 1 through 22 are found on page 4 of the *Blender Fuel Tax Return* (Form DR-309635).

**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 actual beginning inventory (physical reading) of:

- gasoline, gasohol, and denatured ethanol in Column A;
- undyed diesel fuel, including biodiesel products, in Column B;
- dyed diesel fuel and dyed biodiesel in Column C; and

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. Collect local option taxes at the time of sale, delivery, or consignment to retail dealers, resellers, and end-users.

Report local option taxes on Schedule 11 (pages 11 and 12).

**Line 2: Receipts** – Enter the amounts from page 5, Section I, Line 3 (Columns A, B, C, and D). Total receipts must agree with the detail information provided in Schedule 2B (non-tax paid gallons) plus gallons received tax-paid.

**Note:** This line must include receipts of aviation gasoline converted to highway use blended with diesel fuel for highway use.

**Line 3: Disbursements** – Use Line 3 to report gallons of gasoline, gasohol, denatured ethanol, undyed diesel, undyed biodiesel, dyed diesel, dyed biodiesel, dyed kerosene, and blended products used during the month.

Enter the amounts from page 5, Section II, Line 5 (Columns A, B, and C). Total disbursements must agree with the detail information provided in Schedule 5LO (pages 9 and 10), and Schedule 11 (pages 11 and 12).

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

**Line 5: Gain or Loss** – Enter the number of gallons gained or lost in storage due to changes in temperature for each product type. This is for inventory reconciliation only. The tax is computed on net whole gallons.

**Line 6: Ending Physical Inventory** – Enter the actual physical inventory as of the end of the last day of the collection period. The total for each product in storage must agree with the physical inventory at the end of the month.

**Line 7: Net Taxable Gallons** – Enter the amounts from page 5, Section I, Line 1 (Columns A and B).

**Line 8: Gasoline and Diesel** – Multiply the gallons from Line 7, Columns A and B, by the tax rates and enter the results in the appropriate columns.

**Line 9: Collection Allowance –**

- **Gasoline –** Multiply the tax due from Line 8, Column A by the gasoline collection allowance rate on Line 9 and enter the result in Column A.

**Line 10: Collection Allowance – Diesel –** Multiply the tax due from Line 8, Column B by the collection allowance rate on Line 11 and enter the result in Column B.

**Line 11: Net State Fuel Tax Due –**

- For gasoline, gasohol, or denatured ethanol (Column A) – Subtract Line 9 from Line 8 and enter the result in Column A.
- For undyed diesel fuel (Column B) – Subtract Line 10 from Line 8 and enter the result in Column B.

**Line 12: Local Option Tax Entitled to Collection Allowance – Gasoline –** Enter the total amount of tax from Schedule 11, page 12, Column C.

**Line 13: Collection Allowance – Gasoline Local Option Tax –** Multiply the tax due from Line 12 by the collection allowance rate and enter the result in Column A.

**Line 14: Local Option Tax Not Entitled to Collection Allowance – Gasoline –** Enter the total amount of tax from Schedule 11, page 12, Column E.

**Line 15: Total Local Option Tax Due – Gasoline –** Subtract Line 13 from Line 12, add Line 14, and enter the result in Column A.

**Line 16: Local Option Tax Entitled to Collection Allowance – Diesel** – Multiply the gallons from Line 7, Column B, by the collection allowance rate and enter the result in Column B.

**Line 17: Collection Allowance – Diesel Local Option Tax** – Multiply the tax due from Line 16, Column B, by the collection allowance rate and enter the result in Column B.

**Line 18: Local Option Tax Not Entitled to Collection Allowance – Diesel** – Multiply the gallons from Line 7, Column B, by the collection allowance rate and enter the result in Column B.

**Line 19: Total Local Option Tax Due – Diesel** – Subtract Line 17 from Line 16, add Line 18, and enter the result in Column B.

**Line 20: Total Tax Due – Gasoline** – Add Line 11, Column A, to Line 15, Column A and enter the result in Column A.

**Line 21: Total Tax Due – Diesel** – Add Line 11, Column B, to Line 19, Column B and enter the result in Column B.

**Line 22: Combined Gasoline and Diesel Fuel Tax Due –** Add Line 20, Column A, and Line 21, Column B, and enter the result in Column C. Carry the total to page 3, Line 22.

**Line 23: Credit Memos Issued by the Department of Revenue –** If you have received a credit memorandum(s) from the Department for overpayment of prior period taxes, enter the total from such memorandum(s).

**Line 24: Tax Due with Return** – Subtract Line 23 from Line 22 and enter the result on Line 24.

**Line 25: Penalty** – If your return is late, compute penalty as indicated on page 2 under "Late Returns" and enter the result.

**Line 26: Interest** – If your tax payment is late, compute interest as indicated on page 2 under "Late Returns" and enter the result.

**Line 27: Total Due with Return** – Add the amounts from Lines 24, 25, and 26 and enter the result. This is the amount due with your return.

## You must sign and date your return.

## Schedule Instructions

You are required to file a separate schedule of receipts or disbursements 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

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 (Exhibits A and B) are located on the last page of these instructions.

**Company Name, Federal Employer Identification Number (FEIN), and Collection Period Ending**
Enter the appropriate information on each schedule page for the blender 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

**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 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."

**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 page 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 2B - Total Product Received or Blended – Florida Tax Unpaid**

Use Schedule 2B to report:

- the receipt of untaxed blend stock or untaxed highway fuel added to taxable fuel to increase the volume of motor, diesel, or aviation fuel. Examples of blend stocks or untaxed highway fuels include alcohol, natural gasoline, toluene, benzene, and waste oil.
- acquisitions or conversions (blending or rebrands) of previously untaxed product converted to highway use.
- conversions of aviation fuel to highway use.

**Note:** Rebranding is the act of converting one product type to another. This process does not require that the product be blended with any other product to be marketed as the resulting product (e.g., jet fuel rebranded and marketed as kerosene or as diesel #2).

You may use a roll-up total for the month to report:

- receipts of alcohol, blended with gasoline, to make gasohol
- receipts of blend stocks used to increase the volume of a taxable fuel
- the conversion of aviation fuel for highway use
- receipts of alternative fuel sold for use in out-of-state vehicles

Report summary roll-up totals by entering the appropriate product type, “BA”, in Column 3 (inventory conversions only), “SUM” in Column 8, and the total net gallons blended, converted, or sold in Column 9. Enter 999999997 for all other columns.

A roll-up summary may not be used to report the receipt of untaxed biodiesel or biodiesel blends. You must report the carrier, mode of transportation, points of origin and destination, identity of the seller, date received, document number, and net gallons of the product received.

Carry the Schedule 2B total, by product type, to page 5, Section I, Line 1 of the return.

**Schedule of Disbursements**
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 (exhibits A and B) are located on the last page of these instructions.

**Company Name, FEIN, and Collection Period Ending**
Enter the appropriate information on each schedule page for the reporting Blender 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

**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 point is from or to a terminal (either inside or outside of Florida), use the IRS terminal code to identify the point of origin or destination, as appropriate.

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

**Option 3.** When the origin or destination point 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 to 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 received.
- Calculate and enter a grand total for Column 10 on the last page of each schedule.
- Carry the total of each disbursement to page 5, Section II, and enter in the box matching the appropriate schedule and product type.

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

**Note:** Blenders may report the disbursement (use) of the fuel as a single line summary roll-up by entering the appropriate product type, "SUM", in Column 9, and the total net gallons used in Column 10. Enter 999999997 for all other columns.

## Schedule Type Identifying Information

**Conversion of Aviation Gasoline for Use Other Than in an Aircraft:** Complete the following steps if you used 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 chapter 206, F.S.

- Report a receipt of the aviation fuel as gasoline (**Product Type 065**) on Schedule 2B.
- Report the use/disbursement of gasoline (**Product Type 065**) on Schedule 5LO and summarize on the Retail Local Option Tax Worksheet (Schedule 11, pages 11 and 12).

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

**Schedule 5LO – Gasoline/Gasohol/Denatured Ethanol Delivered to Retail Locations and End-users**

Use Schedule 5LO to report:
- aviation gasoline converted to highway use gasoline or gasohol
- alcohol converted or blended to create a highway use gasoline or gasohol
- the use (self owned vehicles or equipment) of previously untaxed blend stocks
- a product blended or converted to produce gasoline or gasohol

Complete a separate Schedule 5LO for each product type (gasoline, gasohol, or denatured ethanol). Report this information in detail on a transaction-by-transaction basis. Once completed, transfer the information by product type **(065 – Gasoline/124 – Gasohol/E00 - Denatured Ethanol)** to the appropriate county listed on the Retail Local Option Tax Worksheet. Report the gallons in the county where the product was either converted or blended. The gallon total from Schedule 5LO disbursements must equal the gallon total reflected on the Retail Local Option Tax Worksheet (Schedule 11, page 12).

**Note:** You must report, as the "point of destination," a valid DEP facility number of the end-user location where the gasoline, gasohol, or denatured ethanol was converted or delivered. The DEP facility number consists of nine digits. The first two are the county code, followed by the seven digit facility number. If you do not have the complete nine digit DEP facility number, you must insert the two 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, Column A, Line 1.

**Note:** Licensed blenders are not authorized to purchase motor fuel or undyed diesel fuel tax-free. In addition, blenders may not sell these products. Blenders that sell motor fuel or undyed diesel must be licensed as a terminal supplier or a wholesaler. Blenders may purchase, without tax or at reduced rates, motor fuel or undyed diesel fuel that do not require a fuel license to be purchased tax-free.

## Other Schedules

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

Use the Retail Local Option Tax Worksheet (Schedule 11) to report the amount of local option tax due above the minimum rate prior to any collection allowance deduction. You must complete Schedule 5LO for each product type prior to filling out the Retail Local Option Tax Worksheet.

Upon completion of each Schedule 5LO, transfer a summary roll-up to Schedule 11, Column A. Report the gallons in Column A under the appropriate county where the product was blended, converted, or delivered. Report gallons in all counties of delivery whether those counties are at or above the minimum local option tax rate.

A separate Retail Local Option Tax Worksheet is required for each product type (e.g., gasoline, gasohol, and/or denatured ethanol). The gallon total from Schedule 5LO disbursements should equal the gallon total shown on the Retail Local Option Tax Worksheet (Schedule 11, page 12). The accuracy of the information is important. The reported gallons are used to determine revenue distribution for each county.

Carry the Schedule 11 total to page 5, Section II, Column A, Line 1 of the return.

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, page 12 and to Line 12, Column A, page 4 of the tax return.

Carry the total of all individual Column E entries to the bottom of Schedule 11, page 12 and to Line 14, Column A, page 4 of the tax return.

**Note:** The rates reported on this schedule have been reduced by the minimum local option tax rate. The minimum local option tax rate is the smallest local option rate imposed in all 67 Florida counties. This rate is added to the state tax rate to create a combined rate which is used within the calculation on page 4, Line 8 of the return. The remaining portion above the minimum local option tax rate is used as part of the calculation on Schedule 11.

The local option taxes you report on this worksheet (Schedule 11) are due at the time the fuel was blended, converted, or used.

## Exhibit A – Table of Product Types

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

| **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 |

## Exhibit B – Table of Schedule Types

| | |
|---|---|
| **Schedule of Receipts** - Use the following schedule type for each product type. | |
| 2B. | Total Product Received or Blended – Florida Tax – Unpaid |
| **Schedule of Disbursements** - Use the schedule below for each product type reported. | |
| 5LO. | Gallons of Gasoline/Gasohol Delivered to Retail Locations and End Users |

# Contact Us

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

Tax forms and brochures 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**.

**Subscribe to Receive Updates by Email from the Department**.
Subscribe to receive an email for filing due date reminders, Tax Information Publications (TIPs), or proposed rules, including notices of rule development workshops and emergency rulemakng. 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. These forms are available online at **floridarevenue.com/forms**.

| | | |
|---|---|---|
| Form DR-26 | Application for Refund | Rule 12-26.008, F.A.C. |
| Form DR-309635 | Blender Fuel tax Return | Rule 12B-5.150, F.A.C. |
| Form DR-309653 | Motor Fuel Taxes Comma Delimited (CSV) and Flat File Specifications - Wholesaler/Importer, Exporter, Blender, and Petroleum Carrier Fuel Tax Returns | Rule 12B-5.150, F.A.C. |