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1. Gallons sold/removed from storage: .....
2. Tax-paid gallons and gallons not subject to tax: .....
3. Export allowance: .....
4. Net taxable gallons: .....
5. Rate per gallon: .....
6. **Tax due:** .....
7. Gallons sold/removed from storage: .....
8. Tax-paid gallons and gallons not subject to tax: .....
9. Export allowance: .....
10. Net taxable gallons: .....
11. Rate per gallon: .....
12. **Tax due:** .....
13. Barrels sold/removed from storage: .....
14. Tax-paid barrels and barrels not subject to tax: .....
15. Export allowance: .....
16. Net taxable barrels: .....
17. Rate per barrel: .....
18. **Tax due:** .....
19. Barrels sold/removed from storage: .....
20. Barrels not subject to tax:.....
21. Export allowance: .....
22. Net taxable barrels: .....
23. Rate per barrel: .....
24. **Tax due:** .....
25. Barrels sold/removed from storage: .....
26. Tax-paid barrels and barrels not subject to tax: .....
27. Export allowance (see Important Notice, Page 1):...
28. Net taxable barrels: .....
29. Rate per barrel: .....
30. **Tax due:** .....

	(1) Coastal Protection	(2) Water Quality	(3) Inland Protection	(4) Water Quality on Perchloroethylene
<b>Schedule A - Solvents</b>				
1.				
2.				
3.				
4.				
5.		0.059		5.00
6.				
<b>Schedule B - Motor Oil &amp; Other Lubricants</b>				
7.				
8.				
9.				
10.				
11.		0.025		
12.				
<b>Schedule C - Ammonia</b>				
13.				
14.				
15.				
16.				
17.	0.02	0.02		
18.				
<b>Schedule D - Gasoline and Gasohol</b>				
19.				
20.				
21.				
22.				
23.	0.02	0.05	0.80	
24.				
<b>Schedule E- Diesel and Other Pollutants</b>				
25.				
26.				
27.				
28.				
29.	0.02	0.05	0.80	
30.				

31. Credits: (see instructions) .....
32. Credit for tax-paid petroleum products transferred to a registered IRS terminal (see instructions) .....
33. **Total tax due:** Calculate total tax due by subtracting your credits (Line 31 plus Line 32) from the tax due (sum of Lines 6, 12, 18, 24, and 30). ....

	(1) Coastal Protection	(2) Water Quality	(3) Inland Protection	(4) Water Quality on Perchloroethylene
31.				
32.				
33.				

## GENERAL INFORMATION

**Florida's Pollutants Tax:** Pollutants tax is imposed on each barrel or unit of pollutant when first sold, produced in, or imported into Florida. The term "first sale" does not include:

- Exchanges or loans, gallon-for-gallon of petroleum products between licensed terminal suppliers before the petroleum product is sold or removed through the loading rack or
- Transfers between terminal warehouse facilities owned by the same taxpayer.

Tax is due on petroleum products first imported into this state by a licensed terminal and on such petroleum products in a terminal facility when the product is first removed through the loading rack. Tax must be paid by the licensed terminal supplier who owned the petroleum products just prior to removal of the products through the loading rack from storage.

**Tax on Perchloroethylene** (tetrachloroethylene): Each gallon of perchloroethylene sold to or imported into Florida by a dry-cleaning business is taxed twice for the Water Quality Assurance Trust Fund. Perchloroethylene sold to or imported into Florida by a dry-cleaning business is taxed at 5.9¢ per gallon for water quality tax as a solvent pursuant to section (s.) 206.9935, Florida Statutes (F.S.), and \$5.00 per gallon for water quality tax as a dry cleaning solvent pursuant to s. 376.75, F.S. Both taxes are due from licensees when the pollutant is first sold or removed from storage.

**Who Must File a Pollutants Tax Return?** Terminal suppliers, importers, and wholesalers licensed by the Department of Revenue in accordance with Chapter 206, F.S., must file a pollutants tax return. In addition, anyone who imports or manufactures taxable pollutants, other than petroleum products, must register with the Department and file a pollutants tax return.

**Return Due Date:** Your payment (if applicable), returns, and schedules are due to the Department on the 1st day of the month following the month pollutants are first sold or removed from storage. Your return is late if the return and payment are delivered or postmarked after the 20th day of the month following the collection period. If the 20th is a Saturday, Sunday, or state holiday or federal holiday, your return and payment must be postmarked or delivered to the Department by the next business day, even if no tax is due.

**Filing Frequency:** Upon receiving a written request from the licensee, we will authorize:

- A quarterly return and payment when the tax paid for the preceding quarter did not exceed \$100.
- A semiannual return and payment when the tax paid for the preceding six months did not exceed \$200.
- An annual return and payment when the tax paid for the preceding 12 months did not exceed \$400.

**Late Returns:** If your payment or return is late, do not offset tax due by the collection allowance. In addition, calculate the appropriate amount of penalty and interest that results from the late filing and include these amounts with your payment. The penalty is 10 percent of the tax due for each month, or fraction of the month, that your return or payment is late. The maximum penalty is 50 percent and the minimum is \$10, even if you file a zero "0" tax return. A floating rate of interest applies to underpayments and late payments of tax. The rate is updated January 1 and July 1 of each year using the formula established in s. 213.235, F.S. To obtain interest rates:

- Visit us online at [www.myflorida.com/dor](http://www.myflorida.com/dor)
- Call Taxpayer Services, Monday - Friday, 8:00 a.m. to 7:00 p.m., ET, at 800-352-3671.
- If you have a hearing or speech impairment call our TDD at 800-367-8331 or 850-922-1115.

**Electronic Funds Transfer (EFT):** Submit your payment by EFT if you paid more than \$20,000 in pollutant taxes (taxes imposed under part IV, Chapter 206, F.S.) between July 1 and June 30 of the prior state fiscal year. You must file by EFT beginning with your January return, due February 1, if you exceed \$20,000 in tax during the previous state fiscal year. Enroll to pay electronically using our Internet site ([www.myflorida.com/dor](http://www.myflorida.com/dor)).

Taxpayers obligated to pay electronically must send their EFT authorization to the Department by 5:00 p.m., Eastern Time (ET), on the 19th day of the month following the month in which pollutants are first sold or removed from storage. If the 19th falls on a Saturday, Sunday, or state or federal holiday, the EFT authorization must be received by 5:00 p.m., ET, on the business day prior to the Saturday, Sunday, or state or federal holiday.

**Remember:** The transfer of funds will occur on the day **after** you send your EFT authorization. A *Florida e-Services Programs Calendar of the Due Dates* (DR-659) is available on our Internet site ([www.myflorida.com/dor](http://www.myflorida.com/dor)).

Contact us at 800-352-3671 for more information regarding e-services.

**For Information, Forms or Assistance:** For additional returns or schedules, please write: Taxpayer Services, Florida Department of Revenue, 5050 W Tennessee St Bldg L, Tallahassee, FL 32399-0112; or call Monday - Friday, 8 a.m. to 7 p.m., ET, at 800-352-3671.

## DEFINITIONS

**"Pollutants"** includes any petroleum product as defined below, as well as pesticides, ammonia, chlorine, and solvents. The definition does not include liquefied petroleum gas, medicinal oils, and waxes. Products intended for application to the human body, for use in human personal hygiene, or for human ingestion are not pollutants, regardless of their contents.

**"Petroleum Product"** means any refined liquid commodity made, or partially made from oil or gas, or blends or mixtures of oil with one or more liquid products or by-products derived from oil or gas, or blends or mixtures of two or more liquid products or by-products derived from oil or gas. "Petroleum Product" also includes, but is not limited to motor gasoline, gasohol, aviation gasoline, naphtha-type jet fuel, kerosene-type jet fuel, kerosene, distillate fuel oil, residual fuel oil, naphtha of less than 400 Fahrenheit for petroleum feed, special naphthas, motor oil, lubricants, road oil, still gas, unfinished oils, motor gas blending components, including ethanol when used for such purposes, and aviation gas blending components.

**"Solvents"** means the following organic compounds in liquid form:

- acetamide
- acetone
- acetonitrile
- acetophenone
- amyl acetates (all)
- aniline
- benzene
- butyl acetates (all)
- butyl alcohols (all)
- butyl benzyl phthalate
- carbon disulfide
- carbon tetrachloride
- chlorobenzene
- chloroform
- cumene
- cyclohexane
- cyclohexanone
- dibutyl phthalate
- dichlorobenzenes (all)
- dichlorodifluoromethane
- diethyl phthalate
- dimethyl phthalate
- dioctyl phthalate (di2-ethyl hexyl phthalate)
- n-dioctyl phthalate
- 1,4-dioxane
- ethanol
- ethyl acetate
- ethyl benzene
- ethylene dichloride
- 2-ethoxy ethanol (ethylene glycol ethyl ether)
- ethylene glycol
- furfural
- formaldehyde
- n-hexane
- isophorone
- isopropyl alcohol
- methanol

- 2-methoxy ethanol (ethylene glycol methyl ether)
- methyl tert-butyl ether
- methylene chloride (dichloromethane)
- methyl ethyl ketone
- methyl isobutyl ketone
- mineral spirits
- 140-F naphtha
- naphthalene
- nitrobenzene
- 2-nitropropane
- pentachlorobenzene
- phenol
- perchloroethylene (tetrachloroethylene)
- stoddard solvent
- tetrahydrofuran
- toluene
- 1,1,1-trichloroethane
- trichloroethylene
- 1,1,2-trichloro-1,2,2-trifluoro-ethane
- xylenes (all)

**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 that has been blended with not less than 1.97 percent gasoline pursuant to the Federal Bureau of Alcohol, Tobacco and Firearms, Department of the Treasury, to render the product unsuitable for human consumption. Report fuel grade ethanol on Page 2, Schedule D, Line 19 of the *Pollutants Tax Return* (DR-904).

**Biodiesel Blends:** Biodiesel blended with petroleum diesel is a taxable product and must be reported on Page 2. Schedule E of the *Pollutants Tax Return* (DR-904). **Note** - Do not report petroleum diesel, included in the blend, on Page 2, Schedule E if pollutant taxes were previously paid.

#### DEDUCTIONS OR EXEMPTIONS

##### Coastal Protection:

Crude oil produced at a well site subject to regulation under s. 377.22, F.S., and exported from that site by the producer exclusively by pipeline, truck, or rail to a destination outside the jurisdiction of this state without intermediate storage or stoppage; solvents; motor oil; lubricants; and lead-acid batteries are exempt from the tax for coastal protection.

##### Water Quality:

- Pollutants exported from the manufacturing plant, first storage tank system, or first warehouse at which they are stored in Florida by a licensed importer or producer are exempt from the tax for water quality.
- Solvents consumed in the manufacture or production of a material which is not itself a pollutant are exempt from the tax for water quality.
- Petroleum products bunkered into marine vessels engaged in interstate or foreign commerce by a person licensed under Chapter 206, F.S., who first imported those products, are exempt from the tax for water quality.
- Perchloroethylene is exempt from the \$5.00 per gallon tax for water quality unless sold to a business engaged in the dry-cleaning industry. Perchloroethylene is also exempt if exported or acquired for purposes other than for use in a dry-cleaning facility.

##### Inland Protection:

American Society for Testing and Materials (ASTM) grade no. 5 and no. 6 residual oils; asphalt oil; petrochemical feed stocks; pesticides; ammonia and chlorine; solvents; motor oil; and lubricants are exempt from the tax for inland protection. In addition, petroleum products bunkered into marine vessels engaged in interstate or foreign commerce by a licensed terminal supplier, importer, wholesaler, or producer, who first imported these products, are exempt from the tax for inland protection.

**Biodiesel (B100):** Biodiesel is defined as any product made from nonpetroleum-based oils or fats which is suitable for use in diesel-powered engines and has not been blended with petroleum diesel. Biodiesel is not liable for pollutants tax.

#### CREDITS AND REFUNDS (Line 31 on Page 2)

You may take credits or request refunds for the following:

Tax for inland protection and water quality:

- Tax-paid petroleum products when exported.
- Tax-paid petroleum products when bunkered into marine vessels engaged in interstate and foreign commerce.

Tax for water quality:

- Tax-paid pollutants when exported.
- Tax-paid solvents that are consumed in the manufacture or production of a product which is not a pollutant.
- Tax-paid solvents which are consumed, blended, or mixed to produce a pollutant subject to tax.
- The \$5.00 per gallon tax paid on perchloroethylene when exported.

**Note** - The credit or refund shall not exceed the amount of the tax. **Do not report** credits generated from tax-paid petroleum products transferred to a registered IRS terminal on Line 31.

##### Certification of Tax-paid Product:

Any person subject to the pollutants tax or any person who uses tax-paid pollutants, other than a retail dealer, must:

- Separately state the tax-paid on any charge ticket, sales slip, invoice, or
- Certify on the document that the required tax has been paid. Show the rate on the appropriate document as tax paid per barrel/applicable unit.

##### Credit on Tax-paid Petroleum Products Transferred to a Registered IRS Terminal (Line 32 on Page 2)

You may take a credit if you:

- are a licensed terminal supplier in the state of Florida,
- purchased tax-paid gasoline, gasohol, or fuel grade ethanol from a licensed wholesaler/importer who imported the product by truck or rail.
- transferred the product to a licensed IRS terminal, and
- reported the gasoline or gasohol as tax-paid on schedule 1A of your terminal supplier return.

If you qualify, calculate the credit as follows:

(Total gallons of gasoline or ethanol reported on Schedule 1A of your terminal supplier return, divided by 42, multiplied by .02 for coastal protection, .05 for water quality, and .80 for inland protection).

The credit amounts must be separately stated in the appropriate column by tax type (i.e. coastal protection, water quality, and inland protection). The credit amounts should never exceed the total pollutant taxes paid on gasoline or gasohol for a collection period. This credit will allow you to maintain tax unpaid product in the bulk transfer system.

##### Credit Memos Issued by the Department of Revenue (Line 35 on Page 1)

We will issue a credit memo in all cases where tax due has inadvertently been overpaid. You may request a refund of the credit by submitting an *Application for Refund* (DR-26) to the Department. The application may be downloaded from our Internet site ([www.dor.myflorida.com/dor](http://www.dor.myflorida.com/dor)).

#### INSTRUCTIONS FOR SCHEDULES (on Page 2)

**Schedule A - Use Schedule A to report tax on solvents and perchloroethylene (as defined in the general instructions above). Solvents are subject to the tax for water quality. Perchloroethylene is subject to the taxes for water quality at 5.9 cents per gallon as a solvent and \$5.00 per gallon when used as a dry-cleaning solvent.**

- Line 1. Enter all tax-paid and unpaid gallons of solvents sold or removed from storage during the collection period.
- Line 2. Add the gallons on which tax has been paid during the month to the gallons on which the tax is not imposed and enter the result on Line 2.

- Line 3. Enter the gallons exported during the month and the gallons consumed in production.
- Line 4. Subtract the sum of Lines 2 and 3 from Line 1. **NOTE:** Enter the number of tax unpaid **gallons** subject to tax.
- Line 5. Rate per gallon.
- Line 6. Tax due (Line 4 times Line 5).

**Schedule B-Use Schedule B to report tax on motor oil and other lubricants. Motor oil and other lubricants are subject to the tax for water quality.**

- Line 7. Enter all tax-paid and unpaid gallons of motor oil and other lubricants sold or removed from storage during the collection period.
- Line 8. Add the gallons on which tax has been paid during the month to the gallons on which the tax is not imposed and enter the result on Line 8.
- Line 9. Enter the gallons that have been exported during the month.
- Line 10. Subtract the sum of Lines 8 and 9 from Line 7. **NOTE:** Enter the number of tax unpaid **gallons** subject to tax.
- Line 11. Rate per gallon.
- Line 12. Tax due (Line 10 times Line 11).

**Schedule C- Use Schedule C to report tax on ammonia. Ammonia is subject to the taxes for coastal protection and water quality.**

- Line 13. Enter all tax-paid and unpaid barrels of ammonia sold or removed from storage during the collection period.
- Line 14. Add the barrels on which tax has been paid during the month to the barrels on which the tax is not imposed and enter the result on Line 14.
- Line 15. Enter the barrels that have been exported during the month.
- Line 16. Subtract the sum of Lines 14 and 15 from Line 13. **NOTE:** Enter the number of tax unpaid **barrels** subject to tax.
- Line 17. Rate per barrel.
- Line 18. Tax due (Line 16 times Line 17).

**Schedule D - Use Schedule D to report tax on gasoline and gasohol. Gasoline and gasohol are subject to the taxes for coastal protection, water quality, and inland protection.**

- Line 19. Enter all barrels of tax paid and unpaid gasoline and gasohol sold or removed from storage during the collection period.
- Line 20. Add the barrels on which tax has been paid during the month to the barrels on which the tax is not imposed and enter the result on Line 20.
- Line 21. Enter the barrels that have been exported during the month.
- Line 22. Subtract the sum of Lines 20 and 21 from Line 19. **NOTE:** Enter the number of tax unpaid **barrels** subject to tax.

- Line 23. Rate per barrel.
- Line 24. Tax due (Line 22 times Line 23).

**Schedule E -Use Schedule E to report tax on all diesel and other pollutants (See "DEDUCTIONS OR EXEMPTIONS" for an explanation.).**

- Line 25. Enter all tax-paid and unpaid barrels of pollutants sold or removed from storage during the collection period.
- Line 26. Add the barrels on which tax has been paid during the month to the barrels on which the tax is not imposed and enter the result on Line 26.
- Line 27. Enter the barrels that have been exported during the month. **(See Important Notice on the front of the return.)**
- Line 28. Subtract the sum of Lines 26 and 27 from Line 25. **NOTE:** Enter the number of tax unpaid **barrels** subject to tax.
- Line 29. Rate per barrel.
- Line 30. Tax due (Line 28 times Line 29).
- Line 31. Enter value (See "**CREDITS AND REFUNDS**" above).
- Line 32. Enter Value (See "**Credit on tax-paid petroleum products transferred to a registered IRS terminal**" above).
- Line 33. Subtract the sum of Line 6 plus Line 12 plus Line 18 plus Line 24 plus Line 30 from Lines 31 and 32 under each column and enter the results.
- Line 34. Enter the results of adding Columns 1, 2, 3, and 4, on Page 2, Line 33.
- Line 35. Enter value (See "**Credit Memos Issued by the Department of Revenue**" above)
- Line 36. Subtract Line 35 from Line 34 and enter the result.

**PENALTY AND INTEREST (See Page 1 of return)**

- Line 37. **Penalty:** If your return or payment is late, enter 10 percent of the tax due (Line 34 minus Line 35) for each month or fraction of the month that your return or payment is late. Penalty must not exceed 50 percent of the tax due. The minimum penalty, even for a zero "0" return, is \$10.00.
- Line 38. **Interest:** If your payment is late, add interest to the total tax due (Line 34 minus Line 35). To calculate interest, multiply the tax due (Line 34 minus Line 35) by the number of days late; then multiply that figure by the daily interest rate factor (see "Late Returns" under General Information and Instructions) and enter.
- Line 39. Enter the sum of Lines 36, 37, and 38.

**You must sign and date your DR-904**