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Mail To:  
 Florida Department of Revenue  
 5050 W Tennessee St  
 Tallahassee FL 32399-0165

**Wholesaler/Importer  
 Fuel Tax Return**

**DR-309632  
 R. 01/12  
 Page 3**



Check here if filing a supplemental return

FEIN:

License Number:

Collection Period Ending:

Return Due By

Late After

**Complete Reverse Side of Return First**

24. Combined gasoline, diesel, and aviation fuel tax due: (Page 4, Line 24) ..... 24. \_\_\_\_\_

**CREDITS**

25. Ultimate vendor credits: From ultimate vendor credit worksheet (Page 13, Line 25) ..... 25. \_\_\_\_\_

26. Credit memos issued by the Department of Revenue: ..... 26. \_\_\_\_\_

**TOTAL DUE WITH RETURN CALCULATION**

27. Tax due with return: (Line 24 minus Lines 25 and 26) ..... 27. \_\_\_\_\_

28. Penalty: (10% - see instructions) ..... 28. \_\_\_\_\_

29. Interest: (Market rate - see instructions) ..... 29. \_\_\_\_\_

30. Total due with return: (Line 27 plus Line 28 plus Line 29) ..... 30. \_\_\_\_\_

Check here if you have electronically transmitted funds

Under penalties of perjury, I swear or affirm that this return, including any accompanying schedules and statements, has been examined by me and it is true, correct and complete for the collection period stated.

\_\_\_\_\_  
 Signature of Officer/Owner Title Date

\_\_\_\_\_  
 Name of Preparer (Print) Signature of Preparer Telephone Number FEIN Date



Company Name	FEIN	Collection Period Ending (mm/dd/yy)
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**GALLONS**

	DIESEL		D. Aviation
	A. Gasoline	B. Undyed	
1. Beginning physical inventory: .....			
2. Receipts: (Page 5, Section I, Line 6) .....			
3. Disbursements: (Page 5, Section II, Line 9) .....			
4. Transfers: .....			
5. Gain or (Loss): .....			
6. Ending physical inventory: .....			
7. Net taxable gallons: (Page 5, Section I, Line 5).....			

1. Beginning physical inventory: .....
2. Receipts: (Page 5, Section I, Line 6) .....
3. Disbursements: (Page 5, Section II, Line 9) .....
4. Transfers: .....
5. Gain or (Loss): .....
6. Ending physical inventory: .....
7. Net taxable gallons: (Page 5, Section I, Line 5).....

**DOLLARS**

	DIESEL		D. Aviation
	A. Gasoline	B. Undyed	
8. Gasoline (Line 7, Column A times .274), and Diesel: (Line 7, Column B times .166) .....			
9. Aviation: (Line 7, Column D times .069) .....			
10. Collection allowance - Gasoline: (Line 8, Column A times .00322) Aviation: (Line 9, Column D times .002) .....			
11. Collection allowance - Diesel: (Line 8, Column B times .0067) .....			
12. Net state fuel tax due: .....			

- State Tax Calculations**
8. Gasoline (Line 7, Column A times .274), and Diesel: (Line 7, Column B times .166) .....
  9. Aviation: (Line 7, Column D times .069) .....
  10. Collection allowance - Gasoline: (Line 8, Column A times .00322) Aviation: (Line 9, Column D times .002) .....
  11. Collection allowance - Diesel: (Line 8, Column B times .0067) .....
  12. Net state fuel tax due: .....

**Local Option - Tax and Collection Allowance Calculations - Gasoline**

	DIESEL		D. Aviation
	A. Gasoline	B. Undyed	
13. Local option tax entitled to collection allowance - Gasoline: (Schedule 11, Page 12, Column C total) .....			
14. Collection allowance - gasoline local option tax: (Line 13, Column A times .011) .....			
15. Local option tax not entitled to collection allowance - Gasoline: (Schedule 11, Page 12, Column E total) .....			
16. Total local option tax due - Gasoline: (Line 13 minus Line 14 plus Line 15) .....			

13. Local option tax entitled to collection allowance - Gasoline: (Schedule 11, Page 12, Column C total) .....
14. Collection allowance - gasoline local option tax: (Line 13, Column A times .011) .....
15. Local option tax not entitled to collection allowance - Gasoline: (Schedule 11, Page 12, Column E total) .....
16. Total local option tax due - Gasoline: (Line 13 minus Line 14 plus Line 15) .....

**Local Option - Tax and Collection Allowance Calculation - Diesel**

17. Local option tax entitled to collection allowance - Diesel: (Line 7, Column B times .07) .....			
18. Collection allowance - diesel local option tax: (Line 17 times .011) .....			
19. Local option tax not entitled to collection allowance - Diesel: (Line 7, Column B times .069) .....			
20. Total local option tax due - Diesel: (Line 17 minus Line 18 plus Line 19) .....			

17. Local option tax entitled to collection allowance - Diesel: (Line 7, Column B times .07) .....
18. Collection allowance - diesel local option tax: (Line 17 times .011) .....
19. Local option tax not entitled to collection allowance - Diesel: (Line 7, Column B times .069) .....
20. Total local option tax due - Diesel: (Line 17 minus Line 18 plus Line 19) .....

**Total State and Local Option Tax Due Calculations**

21. Total tax due - Gasoline: (Line 12, Column A plus Line 16, Column A) .....			
22. Total tax due - Diesel: (Line 12, Column B plus Line 20, Column B) .....			
23. Total tax due - Aviation: (Line 12, Column D) .....			

21. Total tax due - Gasoline: (Line 12, Column A plus Line 16, Column A) .....
22. Total tax due - Diesel: (Line 12, Column B plus Line 20, Column B) .....
23. Total tax due - Aviation: (Line 12, Column D) .....

24. Combined gasoline, diesel, and aviation fuel tax due: (Add Lines 21, 22, and 23. Carry to Page 3, Line 24.) .....

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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.) .....

From Schedule	A. Gasoline	DIESEL		D. Aviation
		B. Undyed	C. Dyed	
1A				
1B				
2A				
2B				

**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 & local option taxes): .....
3. Gallons delivered - Florida state tax only collected: .....
4. Gallons aviation converted for highway use: .....
5. Gallons exported by other than bulk transfer: .....
6. Gallons exported - other state's tax paid to supplier: .....
7. Gallons delivered To U.S. Government (500 gallons or more): .....
8. Gallons of undyed diesel/jet fuel delivered to other tax exempt entities: .....
9. Total disbursements: (Add Lines 1 through 8. Carry to Page 4, Line 3.) .....

From Schedule	A. Gasoline	DIESEL		D. Aviation
		B. Undyed	C. Dyed	
11/ 5LO				
5A				
5B				
5HW				
7A				
7B				
8				
10				



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Check here if filing a supplemental schedule

**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		.061	
02	Baker	.02		.011	
03	Bay	.02		.011	
04	Bradford	.01		.011	
05	Brevard	.01		.011	
06	Broward	.02		.061	
07	Calhoun	.01		.011	
08	Charlotte	.02		.061	
09	Citrus	.02		.061	
10	Clay	.02		.011	
11	Collier	.02		.061	
12	Columbia	.02		.011	
13	Dade (Miami-Dade)	.02		.041	
14	De Soto	.02		.061	
15	Dixie	.01		.011	
16	Duval	.01		.011	
17	Escambia	.02		.011	
18	Flagler	.02		.011	
19	Franklin	.00		.000	
20	Gadsden	.01		.011	
21	Gilchrist	.02		.011	
22	Glades	.02		.011	
23	Gulf	.02		.011	
24	Hamilton	.01		.011	
25	Hardee	.02		.061	
26	Hendry	.02		.031	
27	Hernando	.02		.031	
28	Highlands	.02		.061	
29	Hillsborough	.02		.011	
30	Holmes	.02		.011	
31	Indian River	.01		.011	
32	Jackson	.02		.011	
33	Jefferson	.02		.011	
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	.01		.011	
35	Lake	.02		.011	
36	Lee	.02		.061	
37	Leon	.02		.011	
38	Levy	.01		.011	
39	Liberty	.02		.011	
40	Madison	.01		.011	
41	Manatee	.02		.061	
42	Marion	.02		.061	
43	Martin	.02		.061	
44	Monroe	.02		.041	
45	Nassau	.02		.011	
46	Okaloosa	.02		.011	
47	Okeechobee	.02		.061	
48	Orange	.01		.011	
49	Osceola	.02		.011	
50	Palm Beach	.02		.061	
51	Pasco	.02		.011	
52	Pinellas	.02		.011	
53	Polk	.02		.061	
54	Putnam	.02		.061	
55	St. Johns	.01		.011	
56	St. Lucie	.02		.061	
57	Santa Rosa	.01		.011	
58	Sarasota	.02		.061	
59	Seminole	.02		.011	
60	Sumter	.02		.011	
61	Suwannee	.02		.061	
62	Taylor	.01		.011	
63	Union	.02		.011	
64	Volusia	.02		.061	
65	Wakulla	.02		.011	
66	Walton	.02		.011	
67	Washington	.02		.011	
Page 12 Subtotal					
Subtotal from Page 11					
Total					



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**Schedule 12 – Ultimate vendor credits worksheet for reporting deliveries and exports of tax paid fuel to consumers who qualify to purchase fuel tax-exempt**

Schedule 12/	Company Name	FEIN	Collection Period Ending (mm/dd/yy)
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**GALLONS**

	A. Gasoline	DIESEL		D. Aviation
		B. Undyed	C. Dyed	
1. Total gallons delivered to other tax exempt entities (Schedule 10): .....				
2. Total gallons delivered to U.S. Government tax exempt - 500 gallons or more (Schedule 8): .....				
3. Total gallons exported by other than bulk transfer: (Schedule 7A): .....				
4. Total gallons tax paid aviation fuel converted for highway use (Schedule 5HW): .....				
5. Total gallons qualifying for credit: (Add Lines 1,2,3, and 4) .....				
6. <b>State fuel tax rate:</b> .....	.274	.166		.069
7. State tax due: (Line 5 times Line 6) .....				
8. <b>Collection allowance rates for state tax:</b> .....	.00322	.0067		.002
9. State tax collection allowance calculation: (Line 7 times Line 8) .....				
10. Local option rate entitled to collection allowance: .....		.07		
11. Portion of local option tax entitled to collection allowance: (Line 5, Column B times Line 10) .....				
12. Local option collection allowance rate: .....		.011		
13. Local option collection allowance calculation: (Line 11 times Line 12) .....				
14. Local option tax rate not entitled to collection allowance: .....		.069		
15. Portion of local option tax not entitled to collection allowance: (Line 5, Column B times Line 14) .....				
16. Ultimate vendor credit calculation:				
A. Gasoline: (Line 7 minus Line 9) .....				
B. Diesel: (Line 7 minus Line 9 plus Line 11 minus Line 13 plus Line 15) .....				
C. Aviation: (Line 7 minus Line 9) .....				
<b>Shared Collection Allowance Add-back</b>				
17. Enter the amount from Line 5 above (total gallons qualifying for credit): If zero, skip to Line 24 .....				
18. Enter the amount from Line 7, Page 4 of this return (net taxable gallons): .....				
19. Gallons subject to shared collection allowance calculation: (Line 17 minus 18). If negative, enter zero and skip to Line 24 .....				
20. State fuel tax rate: .....	.274	.166		.069
21. Tax subject to shared collection allowance: (Line 19 times Line 20) .....				
22. Shared collection allowance add-back rates: .....	.00161	.00335		.001
23. Shared collection allowance add-back: (Line 21 times Line 22) .....				
24. Allowable ultimate vendor credit				
A. Gasoline: (Line 16A plus Line 23A) .....				
B. Diesel: (Line 16B plus Line 23B) .....				
C. Aviation: (Line 16C plus Line 23C) .....				
25. Total ultimate vendor credit amount: (Add Line 24A, Line 24B, and Line 24C. Carry forward to Page 3, Line 25.) .....				



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