



Florida Air Carrier Fuel Tax Return

DR-182
R. 01/13

Rule 12B-5.150
Florida Administrative Code
Effective 01/13

For Calendar Year: _____

DOR USE ONLY

□□ / □□ / □□

POSTMARK OR HAND-DELIVERY DATE

Name
Address
City/St/ZIP

Check here if filing a supplemental return

FEIN:

License Number:

Collection Period Ending:

Use black ink.

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

Return Due By _____

Late After _____

(See Instructions Beginning on Page 9)

39. Combined tax due: (Page 3, Line 39)	39.	\$	□, □□□□, □□□□. □□
40. Credit memos issued by the Florida Department of Revenue:	40.	\$	□, □□□□, □□□□. □□

Total Tax Due with Return Calculation

41. Penalty:	41.	\$	□, □□□□, □□□□. □□
42. Interest:	42.	\$	□, □□□□, □□□□. □□
43. Total due with return: (Line 39 minus Line 40 plus Line 41 plus Line 42).	43.	\$	□, □□□□, □□□□. □□

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 _____
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Name of Preparer (Print) _____	Signature of Preparer _____	Telephone Number _____	FEIN _____	Date _____
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Do Not Detach Coupon

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

Florida Air Carrier Fuel Tax Return Coupon

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COMPLETE and MAIL with your RETURN/PAYMENT.
Please write your Federal Employer Identification Number (FEIN) on your check.
Be sure to SIGN YOUR CHECK. Make your check payable to:
Florida Department of Revenue

DR-182

FEIN □□□□□□□□□□

ENTER BUSINESS NAME:

Name
Address
City/St/ZIP

US Dollars | Cents |

DUE WITH RETURN (LINE 43) □, □□□□, □□□□. □□

FOR COLLECTION PERIOD ENDING **M M D D Y Y**

Check here if payment was made electronically.

Do Not Write in the Space Below.



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Company Name	FEIN	License Number	Collection Period Ending (mmdyy)
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Gallons

Gallons Accounted For

- Beginning physical inventory:
- Gallons acquired/received Florida tax paid:
- Gallons acquired/received Florida tax free:
- Total inventory available:
- Ending physical inventory:
- Total: (Line 4 minus Line 5)
- Gains due to temperature variation:
- Gallons to be accounted for:

A. Aviation Gasoline	B. Aviation Turbine Fuel

Disposals and Allowances

A. Bonded Gallons

- Sold/loaned to other air carriers:
- Used in aircraft (aviation gallons):
- Converted to domestic aircraft use:
- Aviation turbine fuel converted for use other than in aircraft:
- Aviation gasoline converted for use other than in aircraft (does not meet the definition of gasoline) :
- Aviation gasoline converted for use other than in aircraft (meets the definition of gasoline) :

B Domestic Gallons

- Sold/loaned to other air carriers:
- Used in aircraft (aviation gallons):
- Aviation turbine fuel converted for use other than in aircraft:
- Aviation gasoline converted for use other than in aircraft (does not meet the definition of gasoline) :
- Aviation gasoline converted for use other than in aircraft (meets the definition of gasoline) :
- Specific losses - bonded and domestic (fire, spillage, temperature, other casualties: excluding theft):
- Total gallons of bonded and domestic:

State Tax Calculations

- Bonded aviation fuel converted to domestic aircraft use and other tax free receipts
Columns A and B: (Line 3 plus Line 11 times)
- Bonded aviation fuel for use other than in aircraft
Column A: (Line 14 times); Column B: (Line 12 times)
- Domestic aviation fuel for use other than in aircraft cents paid
Column A: (Line 19 times); Column B: (Line 17 times)
- Credit for domestic aviation fuel tax-paid: Columns A and B: (Column A: Line 18 plus 19 times);
Column B: (Line 17 times)
- Net state domestic aviation fuel tax: Columns A and B: (Line 24A minus Line 24B)

State Tax Collection Allowance Calculations

- Bonded aviation fuel converted to domestic aircraft use and other tax free receipts
Columns A and B: (Line 22 times)
- Bonded and domestic aviation gasoline converted for use other than in aircraft
Column A: (Line 23 plus Line 24C times)
- Aviation turbine fuel: Column B: (Line 23 plus Line 24C times)
- State fuel tax due:
Column A: (Line 22 plus Line 23 plus Line 24C) minus (Line 25 plus Line 26)
Column B: (Line 22 plus Line 23 plus Line 24C) minus (Line 25 plus Line 27)

Local Option Tax and Collection Allowance Calculations - Aviation Gasoline

- Local option tax entitled to collection allowance: (Column C, Total, Aviation Gas Worksheet)
- Collection allowance - local option tax: (Column A, Line 29 times)
- Local option tax not entitled to collection allowance: (Column E, Total, Aviation Gas Worksheet)
- Total local option tax due: (Line 29 minus Line 30 plus Line 31)

Local Option Tax and Collection Allowance Calculations - Aviation Turbine Fuel

- Local option tax entitled to collection allowance: (Column B, Line 12 plus Line 17 times)
- Collection allowance - local option tax: (Column B, Line 33 times)
- Local option tax not entitled to collection allowance: (Column B,
Line 12 plus Line 17 times)
- Total local option tax due: (Line 33 minus Line 34 plus Line 35)

Total State and Local Option Tax Due Calculations

- Total tax due-Aviation Gasoline: (Column A, Line 28 plus Line 32)
- Total tax due-Aviation Turbine Fuel: (Column B, Line 28 plus Line 36)
- Combined tax due: (Column A, Line 37 plus Column B, Line 38. Carry to Page 1, Line 39)



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Schedule/Product Type	Company Name	FEIN	Collection Period Ending (mm/dd/yy)
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Schedule Type - Only one product type per schedule:

1A. Gallons Received - Florida Tax - Paid
 2A. Gallons Received From Licensed Supplier - Florida Tax - Unpaid (Exchange)

Product Type:

125 Aviation Gasoline
 130 Jet Fuel

(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 Gal- lons	(11) Billed Gal- lons
			Origin	Destination	(5) Seller's Name	(6) Seller's FEIN					
Subtotal											

Air Carrier — Schedule of Receipts (continued)



	FEIN	Collection Period Ending (mm/dd/yy)
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(1) Carrier's Name	(2) Carrier's FEIN	(3) Mode	(4) Point of		(5) Seller's Name	(6) Seller's FEIN	(7) Date Received	(8) Document Number	(9) Net Gallons	(10) Gross Gal- lons	(11) Billed Gal- lons
			Origin	Destination							
Total											



Check here if filing a supplemental schedule

Aviation Gasoline Worksheet

Company Name	FEIN	License Number	Collection Period Ending (mmddyy)
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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 7 Subtotal					



Aviation Gasoline Worksheet

Company Name	FEIN	License Number	Collection Period Ending (mmddy)
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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 8 Subtotal					
Subtotal from Page 7					
Total					

DR-182 Florida Air Carrier Fuel Tax Return

General Information and Instructions

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Who must file?

If you are a licensed air carrier, you must report each month on forms provided by the Florida Department of Revenue. As a licensed air carrier you must file a form even if no tax is due.

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.

Return Due Date: Your tax return is due to the Department on the 1st day of the month following the collection period. Your return is late if it is delivered or postmarked after the 20th day of the month following the collection period. If the 20th is a Saturday, Sunday, or state or federal holiday, your return must be postmarked or delivered to the Department by the next business day, even if no tax is due.

Payment Due Date: Any taxpayer who paid more than \$20,000 in taxes between July 1 and June 30 (the state's fiscal year), must pay their taxes by electronic funds transfer (EFT) in the next calendar year. You must initiate your electronic payments no later than 5:00 p.m. ET, on the business day prior to the 20th. You must send electronic payments on or before the initiation deadlines (check the *Calendar of Due Dates*, Form DR-659). Visit the Department's internet site at www.myflorida.com/dor for information on 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 percent of any tax due will be added for each month, or portion of a month, the return is late. The maximum penalty is 50 percent 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 online at www.myflorida.com/dor.

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, and 206.9825, 212.05, and 212.08(4), Florida Statutes (F.S.), are published annually in Taxpayer Information Publications on the Department's website at www.myflorida.com/dor.

Collection Allowance: If you file your return timely and pay the tax due, you are entitled to receive a collection allowance, as provided in sections 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 Taxpayer Information Publications on the Department's website at www.myflorida.com/dor.

Supplemental Returns: If you must correct a previously filed fuel tax return or supporting schedule information, please contact the Returns Reconciliation Section at 800-352-3671 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.

Definitions

Aviation Gasoline - Any motor fuel blended or produced specifically for use in aircraft which has been dyed in accordance with federal regulations. Aviation gasoline does not include fuel used in any manner other than being placed in the storage tank of an aircraft.

Aviation Gasoline (meets the definition of gasoline and is used for purposes other than in an aircraft) - Aviation gasoline that has an octane level that is greater than or equal to 75 and a lead content that is less than or equal to .05 grams per gallon. Fuel tax

imposed under Chapter 206, Florida Statutes, is due on aviation gasoline that is not used in an aircraft and meets the definition of gasoline.

Aviation Gasoline (does not meet the definition of gasoline and is used for purposes other than in an aircraft) - Aviation gasoline that has an octane level that is less than 75 or a lead content that is greater than .05 grams per gallon. Sales tax imposed under Chapter 212, Florida Statutes, is due on aviation gasoline that is not used in an aircraft and does not meet the definition of gasoline.

LINE BY LINE INSTRUCTIONS

Gallons Accounted For:

- Line 1 Enter the beginning physical inventory. The gallons should agree with your closing inventory from the preceding month..
- Line 2 Enter the total number of tax-paid aviation fuel gallons acquired, whether produced, received or transported into Florida.
- Line 3 Enter the total number of tax-free gallons acquired, whether produced, received or transported into Florida.
- Line 4 Add Line 1 plus Line 2 plus Line 3 and enter the total.
- Line 5 Enter the physical inventory on hand at the end of the month.
- Line 6 Enter results of Line 4 minus Line 5.
- Line 7 Enter the total number of gallons gained as a result of temperature variation in bulk or terminal storage.
- Line 8 Add Line 6 plus Line 7 and enter the total.

Disposals and Allowances:

A. Bonded Gallons

- Line 9 Enter the total gallons of bonded aviation fuel (aviation gasoline and aviation turbine fuel) sold or loaned to other air carriers.
- Line 10 Enter the total gallons of bonded aviation fuel used exclusively in aircraft motors to propel an aircraft.
- Line 11 Enter the total gallons of bonded aviation fuel converted for domestic aircraft use.
- Line 12 Enter the total gallons of bonded aviation turbine fuel converted for use other than in aircraft.
- Line 13 Enter the total gallons of bonded aviation gasoline (does not meet the definition of gasoline) converted for use other than in aircraft.
- Line 14 Enter the total gallons of bonded aviation gasoline (meets the definition of gasoline) converted for use other than in aircraft.

B. Domestic Gallons

- Line 15 Enter the total gallons of domestic aviation fuel (aviation gasoline and aviation turbine fuel) sold or loaned to other air carriers.
- Line 16 Enter the total gallons of domestic aviation fuel used exclusively in aircraft motors to propel an aircraft.
- Line 17 Enter the total gallons of domestic aviation turbine fuel converted for use other than in aircraft.
- Line 18 Enter the total gallons of domestic aviation gasoline (does not meet the definition of gasoline) converted for use other than in aircraft.
- Line 19 Enter the total gallons of domestic aviation gasoline (meets the definition of gasoline) converted for use other than in aircraft.
- Line 20 Enter the total gallons of bonded and domestic aviation fuel lost due to fire, spills, temperature or other casualties (excluding theft).
- Line 21 Enter the total gallons of bonded and domestic aviation fuel accounted for (add Lines 9 through 20).

State Tax Calculations:

- Line 22 Add receipts of non-tax paid bonded aviation fuel from Line 3 with gallons of bonded aviation fuel converted to domestic use on Line 11, Columns A and B, Page 3. Multiply this sum of the gallons for Column A and Column B respectively, by the tax rates for Columns A and B, and enter the results in the appropriate column.
- Line 23 Multiply the gallons of bonded aviation fuel used for purposes other than in aircraft on Line 14, Column A and Line 12, Column B, Page 3 by the tax rates for Columns A and B, and enter the results in the appropriate column.
- Line 24A Multiply the gallons of tax-paid domestic aviation fuel used for purposes other than in an aircraft on Line 19, Column A and Line 17, Column B, Page 3 by the tax rates and enter the results in the appropriate column.
- Line 24B Multiply the gallons of domestic aviation fuel used for purposes other than in an aircraft (Line 18 plus Line 19, Column A and Line 17, Columns B, Page 3) by the on-highway fuel tax rate for Columns A and B, and enter the results in the appropriate column.
- Line 24C For Columns A and B respectively, subtract Line 24B from Line 24A to calculate the net additional state fuel tax due for aviation fuel converted to on-highway use and enter the result in the appropriate column.

State Tax Collection Allowance Calculations:

- Line 25 Multiply the total from Line 22 for Column A and B, respectively, by the tax rate. Enter the result in the appropriate column for Line 25.
- Line 26 Add the tax due for aviation gasoline on Lines 23 and 24C, Column A, and multiply the total by the tax rate. Enter the result in Column A, Line 26.
- Line 27 Add the tax due for aviation turbine fuel on Lines 23 and 24C, Column B, and multiply the total by the tax rate. Enter the result in Column B, Line 27.
- Line 28 For Aviation Gasoline (Column A), subtract the sum of Column A, Line 25 plus Column A, Line 26, from the sum of Column A, Line 22 plus Line 23 plus Line 24C. Enter the result on Line 28, Column A.

For Aviation Turbine Fuel (Column B), subtract the sum of Column B, Line 25 plus Column B, Line 27, from the sum of Column B, Line 22 plus Line 23 plus Line 24C. Enter the result on Line 28, Column B.

Local Option Tax and Collection Allowance Calculations - Aviation Gasoline:

- Line 29 In Column A, enter the total amount of tax from the Aviation Gasoline Worksheet, Column C.
- Line 30 Multiply Line 29 above by the tax rate and enter the result in Column A.
- Line 31 Enter the total amount of tax from the Aviation Gasoline Worksheet, Column E.
- Line 32 Subtract Line 30 from Line 29, add Line 31, and enter the result in Column A.

Local Option Tax and Collection Allowance Calculations - Aviation Turbine Fuel:

- Line 33 Add Line 12, Column B and Line 17, Column B, then multiply the result by the tax rate and enter the result in Column B.
- Line 34 Multiply Line 33 above by the tax rate and enter in Column B.
- Line 35 Add Line 12, Column B and Line 17, Column B, then multiply the result by the tax rate and enter the result in Column B.
- Line 36 Subtract Line 34, Column B from Line 33, Column B, then add Line 35, Column B and enter the result in Column B.

Total State and Local Option Tax Due Calculations:

- Line 37 Total Tax Due - Aviation Gasoline: Enter the sum of Lines 28 and 32, Column A.
- Line 38 Total Tax Due - Aviation Turbine Fuel: Enter the sum of Lines 28 and 36, Column B.
- Line 39 Combined Tax Due - Add the amounts from Line 37, Column A and Line 38, Column B and enter the result on Page 3, Line 39 and on Page 1, Line 39.

Front of Return:

- Line 39 Enter the amount from Page 3, Line 39 of the return.
- Line 40 **Credit Memos Issued by the Florida Department of Revenue:** Enter the total amount of credit adjustment as issued by the Florida Department of Revenue. Attach the original credit memo; we will not accept photocopies.
- Line 41 **Penalty:** If your return or payment is late, enter 10 percent of the tax due (Line 39 minus Line 40) 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 return with no tax due, is \$10.
- Line 42 **Interest:** If your payment is late, add interest to the total tax due (Line 39 minus Line 40). To calculate interest, multiply the tax due (Line 39 minus Line 40) 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 43 Calculate: Line 39 minus Line 40 plus Line 41 plus Line 42.

You must sign and date your DR-182

Schedule Instructions

We charge an incomplete return penalty if you fail to attach a schedule for which there is a corresponding line entry on your return. File a separate schedule for each type of fuel product received or disbursed. You may photocopy any of the schedules to provide all the required information.

Note: Do not enter information in shaded areas.

If you report:

- less than .50 gallons, round down to the nearest whole gallon.
- 50 gallons or more, round up to the nearest whole gallon.

Schedules of Receipts (Pages 5 and 6)

Use this schedule to report receipts of fuel for the collection period on a transaction-by-transaction basis.

Wholesalers must pay tax each month on the total taxable receipts of gasoline, gasohol, undyed diesel, and aviation fuel received or blended during the reporting period covered by this return.

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

2A. Gallons Received – Tax Unpaid

Company Name, FEIN, and Collection Period Ending

Enter the appropriate information on each schedule page for the wholesaler shown on the face 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 (Blending of Fuel)
- J = Truck
- PL = Pipeline
- R = Rail
- S = Ship
- ST = Stock Transfer (Exchanges)

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 the DEP (such as a portable storage tank), use the standard state abbreviation, "FL."

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 is 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.

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 3, Line 2 or 3. Report tax paid gallons reported on Schedule 1A on Line 2. Report tax unpaid gallons reported on Schedule 2A on Line 3. In addition, report receipts of product code 125 (aviation gasoline) under Column A and receipts of product code 130 (jet fuel) under Column B.

Columns (10) and (11): Not required for Florida reporting purposes.

INSTRUCTIONS FOR COMPLETING THE AVIATION GASOLINE WORKSHEET

If you are an air carrier who uses aviation gasoline in on-road motor vehicles, use the Aviation Gasoline Worksheet to calculate the appropriate county local option gas tax due. Enter the total gallons in Column A of the worksheet based on the county(s) where the fuel is converted from aircraft to on-road use.

Column B of the worksheet provides the portion of the total county local option tax entitled to a collection allowance. Multiply Column A gallons by the Column B tax rate and enter the result in Column C for the appropriate county. Column D provides the portion of the county local option tax not entitled to a collection allowance. Multiply Column A gallons by the Column D rate and enter the result in Column E for the appropriate county. Total all individual Column C entries and carry the total to the bottom of the worksheet and to Line 29, Column A, Page 3 of the tax return. Total all individual Column E entries and carry the total to the bottom of the worksheet and to Line 31, Column A, Page 3 of the tax return.

Contact Us

Information, forms, and tutorials are available on our Internet site:

www.myflorida.com/dor

To speak with a Department representative, call Taxpayer Services, Monday through Friday, 8 a.m. to 7 p.m., ET, at 800-352-3671.

To find a **taxpayer service center** near you, go to: www.myflorida.com/dor/contact.html

For written replies to tax questions, write to:

Taxpayer Services - Mail Stop 3-2000
Florida Department of Revenue
5050 W Tennessee St
Tallahassee FL 32399-0112

Subscribe to our tax publications to receive due date reminders or an e-mail when we post:

- Tax Information Publications (TIPs).
- *Facts on Tax*, a quarterly publication.
- Proposed rules, notices of rule development workshops, and more.

Go to: www.myflorida.com/dor/list/

Reference: Chapter 206, Florida Statutes