



**Terminal Supplier Fuel Tax Return**

For Calendar Year

DR-309631

R. 01/14

Page 1

TC

Rule 12B-5.150

Florida Administrative Code

Effective 01/14

Handwritten Example      Typed Example

0 1 2 3 4 5 6 7 8 9      0 1 2 3 4 5 6 7 8 9

Use black ink.

**IMPORTANT**  
**Complete and return**  
**coupon to the Department**  
**of Revenue.**

**COMPLETE FORM DR-309631**  
**BEFORE ENTERING INFORMATION**  
**ON THE ATTACHED COUPON.**

Mail the original of this form along with coupon to the:

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

Detach here

Detach here

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

**Terminal Supplier Fuel Tax Return Coupon**

For Calendar Year

DR-309631

R. 01/14

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

FEIN

ENTER BUSINESS NAME:

Name  
 Address  
 City/St/ZIP

AMOUNT DUE FROM LINE 33 IF CREDIT DUE ENTER 0

US Dollars | Cents |

, ,  .

FOR COLLECTION PERIOD ENDING

**DR-309631**

Do Not Write in the Space Below.

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

**Terminal Supplier  
Fuel Tax Return**

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For Calendar Year

Check here if filing a supplemental return

FEIN:

License Number:

Collection Period Ending:

**DOR USE ONLY**  
[ ] [ ] / [ ] [ ] / [ ] [ ]  
POSTMARK OR HAND-DELIVERY DATE

Return Due By

Late After

**Complete Reverse Side of Return First**

26. Combined gasoline, diesel and aviation fuel tax due: (Page 4, Line 26) .....26. \_\_\_\_\_

**CREDITS**

27. Ultimate vendor credits:  
From ultimate vendor credit worksheet (Page 13, Line 25) .....27. \_\_\_\_\_

28. Credit memos issued by the Department of Revenue: .....28. \_\_\_\_\_

29. Other allowed credits: (Page 17, Line 15) .....29. \_\_\_\_\_

**TOTAL DUE WITH RETURN CALCULATION**

30. Tax due with return: (Line 26 minus Lines 27 through 29) .....30. \_\_\_\_\_

31. Penalty: .....31. \_\_\_\_\_

32. Interest: .....32. \_\_\_\_\_

33. Total due with return: (Line 30 plus Line 31 plus Line 32) .....33. \_\_\_\_\_

Check here if you have electronically transmitted funds

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

\_\_\_\_\_  
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**

	A. Gasoline	DIESEL		D. Aviation
		B. Undyed	C. Dyed	
1. Beginning physical inventory: .....				
2. Receipts: (Page 5, Section I, Line 7) .....				
3. Disbursements: (Page 5, Section II, Line 15) .....				
4. Transfers: .....				
5. Gain or (Loss): .....				
6. Ending physical inventory: .....				
7. Net taxable gallons: (Page 5, Section II, Line 14, Columns A, B, and D) .....				
8. Tax-paid purchases: (Page 5, Section I, Line 2) .....				
9. Taxable gallons: (Line 7 minus Line 8) .....				

**DOLLARS**

	A. Gasoline	B. Undyed	C. Dyed	D. Aviation
10. Gasoline: (Line 9, Column A times ) Diesel: (Line 9, Column B times ) .....				
11. Aviation: (Line 9, Column D times ) .....				
12. Collection allowance - Gasoline: (Line 10, Column A times ) Aviation: (Line 11, Column D times ) .....				
13. Collection allowance - Diesel: (Line 10, Column B times ) .....				
14. Net state fuel tax due: .....				

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

	A. Gasoline	B. Undyed	C. Dyed	D. Aviation
15. Local option tax entitled to collection allowance - Gasoline: (Schedule 11, Page 12, Column C total/ Schedule 5LO) .....				
16. Collection allowance - gasoline local option tax: (Line 15, Column A times ) .....				
17. Local option tax not entitled to collection allowance - Gasoline: (Schedule 11, Page 12, Column E total/ Schedule 5LO) .....				
18. Total local option tax due - Gasoline: (Line 15 minus Line 16 plus Line 17) .....				

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

19. Local option tax entitled to collection allowance - Diesel: (Line 9, Column B times ) .....				
20. Collection allowance: diesel local option tax: (Line 19, Column B times ) .....				
21. Local option tax not entitled to collection allowance - Diesel: (Line 9, Column B times ) .....				
22. Total local option tax due - Diesel: (Line 19 minus Line 20 plus Line 21) .....				

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

23. Total tax due - Gasoline: (Line 14, Column A plus Line 18, Column A) .....				
24. Total tax due - Diesel: (Line 14, Column B plus Line 22, Column B) .....				
25. Total tax due - Aviation: (Line 14, Column D) .....				

26. Combined gasoline, diesel, and aviation fuel tax due: (Add Lines 23, 24, and 25. Carry to Page 3, Line 26.) .....



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)

- In-state refinery production: .....
- Gallons received - Florida tax paid: (Carry to Page 4, Line 8.) .....
- Gallons received from licensed terminal suppliers - Florida tax unpaid (internal exchanges): .....
- Total product received or blended - Florida tax unpaid: .....
- Gallons imported direct to customer - Florida tax unpaid: .....
- Gallons imported by bulk transfer into tax-free storage: .....
- Total receipts: (Carry to Page 4, Line 2.) .....

**Section II - Disbursements:** (see instructions)

- Gallons delivered to retail locations and end-users - Florida state and local option taxes collected: .....
- Gallons diesel delivered - all taxes collected (state and local option taxes): .....
- Gallons delivered - Florida state tax collected (gasoline and aviation only): .....
- Aviation gas converted for highway use: .....
- Gallons delivered to licensed dealers - Florida tax unpaid (exchanges/sales above rack): .....
- Gallons dyed diesel delivered - Florida tax unpaid: .....
- Gallons delivered - tax collected by supplier from purchaser for another state: .....
- Gallons exported by other than bulk transfer: .....
- Gallons exported by supplier - tax self - accrued by supplier for another state: .....
- Gallons delivered/placed into bonded storage - Florida tax unpaid: .....
- Gallons exported by supplier through bulk transfer: .....
- Gallons delivered to U.S. Government (500 gallons or more): .....
- Gallons of undyed diesel, jet fuel, or aviation gasoline delivered to other tax exempt entities: .....
- Total taxable disbursements: (Add Lines 1, 2, 3, 4, 8, 12, 13. Carry to Page 4, Line 7.) .....
- Total disbursements: (Add Lines 1 through 13. Carry to Page 4, Line 3.) .....

From Schedule	A. Gasoline	DIESEL		D. Aviation
		B. Undyed	C. Dyed	
1A.				
2A.				
2B.				
3A.				
3B.				
From Schedule	A. Gasoline	DIESEL		D. Aviation
11/5LO.				
5A.				
5B.				
5HW.				
6A.				
6B.				
6C.				
7A.				
7B.				
7C.				
7D.				
8.				
10.				



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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:**

**Product Type:**

- 1A. Gallons Received - Florida Tax - Paid
- 2A. Gallons Received From Licensed Supplier - Florida Tax - Unpaid (Exchange)
- 2B. Total Product Received or Blended - Florida Tax - Unpaid
- 3A. Florida Tax - Unpaid - Gallons Imported Direct to Customer
- 3B. Gallons Imported by Bulk Transfer Into Tax-free Storage

- 065 Gasoline
- 072 Dyed Kerosene
- 124 Gasohol
- 125 Aviation Gasoline
- 130 Jet Fuel
- 142 Undyed Kerosene
- 167 Low Sulfur Diesel #2/Undyed/Blended Biodiesel (B20, B10, B5, B2)
- 226 High Sulfur Diesel Fuel - Dyed
- 227 Low Sulfur Diesel Fuel - Dyed
- B00 Undyed/Unblended Biodiesel (B100)
- D00 Dyed Biodiesel (B100)
- E00 Denatured Ethanol (gasoline content equals 1.97% to 2.49%)

(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 Gallons	(11) Billed Gallons
			Origin	Destination	(5) Seller's Name	(6) Seller's FEIN					
Subtotal											



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



# Terminal Supplier – Schedule of Disbursements

Check here if filing a supplemental schedule



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

Use Schedule 11 to report gallons of gasoline delivered - all tax collected.

## Product Type:

- 5A. Gallons Diesel Delivered - All Taxes Collected (State and Local)
- 5B. Gallons Delivered Florida State Tax Only Collected (Gasoline/Aviation)
- 5HW. Aviation Fuel Converted for Highway Use
- 5LO. Gasoline/Gasohol Delivered to Retail Locations and End-users
- 6A. Gallons Delivered to Licensed Dealers - Florida Tax - Unpaid (Exchanges/Sales Above Rack)
- 6B. Gallons Delivered - Florida Tax - Unpaid (Dyed Diesel Only)
- 6C. Gallons Delivered - Tax Collected by Supplier for Another State
- 7A. Gallons Exported by Other Than Bulk Transfer - Florida Tax-Paid
- 7B. Gallons Exported by Supplier - Tax Self-accrued by Supplier for Another State
- 7C. Gallons Delivered/Placed into Bonded Storage (Aviation Fuel Only)
- 7D. Gallons Exported By Supplier Through Bulk Transfer
- 8. Gallons Delivered to U.S. Government - Tax Exempt (500 Gallons or More)
- 10. Gallons of Undyed Diesel/Jet Fuel Delivered to Other Tax-exempt Entities

- 065 Gasoline
- 072 Dyed Kerosene
- 124 Gasohol
- 125 Aviation Gasoline
- 130 Jet Fuel
- 142 Undyed Kerosene
- 167 Low Sulfur Diesel #2/Undyed/Blended Biodiesel (B20, B10, B5, B2)
- 226 High Sulfur Diesel Fuel - Dyed
- 227 Low Sulfur Diesel Fuel - Dyed
- B00 Undyed/Unblended Biodiesel (B100)
- D00 Dyed Biodiesel (B100)
- E00 Denatured Ethanol (gasoline content equals 1.97% to 2.49%)

(1) Carrier's Name	(2) Carrier's FEIN	(3) Mode	(4) Point of		(5) Term. Code	Sold To		(8) Date Shipped	(9) Document Number	(10) Net Gallons	(11) Gross Gal- Gallons	(12) Gallons Billed
			Origin	Destination		(6) Purchaser's Name	(7) Purchaser's FEIN					
Subtotal												





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	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 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				
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 12 Subtotal					
Subtotal from Page 11					
Total					



Check here if filing a supplemental schedule

**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**

	DIESEL			D. Aviation
	A. Gasoline	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> .....				
7. State tax due: (Line 5 times Line 6) .....				
8. <b>Collection allowance rates for state tax:</b> .....				
9. State tax collection allowance calculation: (Line 7 times Line 8) .....				
10. Local option rate entitled to collection allowance: .....				
11. Portion of local option tax entitled to collection allowance: (Line 5, Column B times Line 10) .....				
12. Local option collection allowance rate: .....				
13. Local option collection allowance calculation: (Line 11 times Line 12) .....				
14. Local option tax rate not entitled to collection allowance: .....				
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: .....				
21. Tax subject to shared collection allowance: (Line 19 times Line 20) .....				
22. Shared collection allowance add back rates: .....				
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 27.) .....				



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# Schedule 13F — Electronic funds transfer (EFT) bad debt credit schedule for reporting gallons delivered to EFT wholesalers

Check here if filing a supplemental schedule

Schedule/Product Type <b>13F/</b>	Company Name	FEIN	Collection Period Ending (mm/dd/yyyy)
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For reporting credits for uncollected taxes paid on fuel sold to wholesalers. Credits accrue when failed EFT tax payments are reported to the Department within 10 days.

## Product Type:

065 Gasoline	125 Aviation Gasoline	167 Low Sulfur Diesel #2/ Undyed/Blended Biodiesel (B20, B10, B5, B2)	226 High Sulfur Diesel Fuel - Dyed	B00 Undyed/Unblended Biodiesel (B100)
072 Dyed Kerosene	130 Jet Fuel		227 Low Sulfur Diesel Fuel - Dyed	D00 Dyed Biodiesel (B100)
124 Gasohol	142 Undyed Kerosene			E00 Denatured Ethanol (gasoline content equals 1.97% to 2.49%)

(1) Carrier's Name	(2) Carrier's FEIN	(3) Mode	(4) Point of		(5) Term Code	Sold To		(8) Date Shipped	(9) Document Number	(10) Net Gallons	(11) Gross Gallons	(12) Billed Gallons
			Origin	Destination		(6) Purchaser's Name	(7) Purchaser's FEIN					
Subtotal												

**Schedule 13F — EFT bad debt credit schedule for reporting gallons delivered to EFT wholesalers (continued)**

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Schedule/Product Type 13F/	Company Name	FEIN	Collection Period Ending (mm/dd/yyyy)
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(1) Carrier's Name	(2) Carrier's FEIN	(3) Mode	(4) Point of		(5) Term. Code	Sold To		(8) Date Shipped	(9) Document Number	(10) Net Gallons	(11) Gross Gal- lons	(12) Billed Gal- lons
			Origin	Destination		(6) Purchaser's Name	(7) Purchaser's FEIN					
Carry total to Schedule 13B, Page 17, Line 1												





Check here if filing a supplemental schedule

**Schedule 13B – EFT bad debt credits worksheet for reporting credits of uncollected taxes paid on fuel sold to wholesalers. Credits accrue when failed EFT tax payments are reported to the Department within 10 days.**

Schedule 13B	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 qualifying for credit: .....				
2. State fuel tax rate: .....				
3. State tax due: (Line 1 times Line 2) .....				
4. Collection allowance - state tax: .....				
5. State tax collection allowance calculation: (Line 4 times Line 3) .....				
6. Portion of local option tax rate entitled to collection allowance: .....				
7. Portion of local option tax entitled to collection allowance: (Line 1 times Line 6) .....				
8. Local option tax collection allowance rate: .....				
9. Local option tax collection allowance: (Line 8 times Line 7) .....				
10. Portion of local option rate not entitled to collection allowance: .....				
11. Portion of local option tax not entitled to collection allowance: (Line 1 times Line 10) .....				
<b>Failed EFT Credit Calculation</b>				
12. Gasoline: (Line 3 minus Line 5) .....				
13. Diesel: (Line 3 minus Line 5 plus Line 7 minus Line 9 plus Line 11) .....				
14. Aviation: (Line 3 minus Line 5) .....				
15. Total failed EFT credit amount: (Line 12 plus Line 13 plus Line 14. Carry to Page 3, Line 29.) .....				

**You must complete Schedule 13F (Pages 15 and 16) and Schedule 13B (Page 17) and attach both schedules to your return to qualify for this credit.**



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