



**Wholesaler/Importer Fuel Tax Return**

For Calendar Year:

DR-309632  
R. 01/14  
Page 1

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-309632**  
**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

**Wholesaler/Importer Fuel Tax Return Coupon**

DR-309632  
R. 01/14

For Calendar Year:  
**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 30 IF CREDIT DUE ENTER 0

US Dollars										Cents	
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

FOR COLLECTION PERIOD ENDING

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
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**DR-309632**

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

**Wholesaler/Importer  
 Fuel Tax Return**

**DR-309632  
 R. 01/14  
 Page 3**

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**

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: ..... 28. \_\_\_\_\_

29. Interest: ..... 29. \_\_\_\_\_

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

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 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**

	A. Gasoline	DIESEL		D. Aviation
		B. Undyed	C. Dyed	
8. Gasoline (Line 7, Column A times       ), and Diesel: (Line 7, Column B times   ) .....				
9. Aviation: (Line 7, Column D times   ) .....				
10. Collection allowance - Gasoline: (Line 8, Column A times   ) Aviation: (Line 9, Column D times   ) .....				
11. Collection allowance - Diesel: (Line 8, Column B times   ) .....				
12. Net state fuel tax due: .....				

**State Tax Calculations**

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

	A. Gasoline	DIESEL		D. Aviation
		B. Undyed	C. Dyed	
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   ) .....				
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   ) .....				
18. Collection allowance - diesel local option tax: (Line 17 times   ) .....				
19. Local option tax not entitled to collection allowance - Diesel: (Line 7, Column B times   ) .....				
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) .....				

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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**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	Company Name	FEIN	Collection Period Ending (mm/dd/yy)
11/			

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**

	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> .....				
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 25.) .....				



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