



# Instructions for Filing Terminal Supplier Fuel Tax Return

For Calendar Year

DR-309631N

R. 09/18

Rule 12B-5.150, F.A.C.

Effective 09/18

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## General Information

**Who Must File?** - Terminal suppliers with facilities in Florida who transfer, exchange, loan, sell, or blend gasoline, gasohol, denatured ethanol, diesel, or aviation fuel and terminal suppliers with facilities outside Florida who sell fuel destined for sale or use in Florida.

Generally, terminal suppliers are those fuel tax licensees who import gasoline, gasohol, denatured ethanol, diesel, or aviation fuel into Florida by vessel or pipeline; who place fuel products into storage at a terminal registered under s. 4101 of the Internal Revenue Code; and sell fuel through the loading rack at such terminal to their customers.

### Terminal suppliers may:

1. Receive fuel from, or exchange fuel with, other terminal suppliers above the rack.
2. Sell fuel to wholesalers.
3. Sell fuel to licensed wholesalers, wholesalers who import or export, or exporters.
4. Export fuel direct from the terminal.
5. Sell fuel to retail dealers or end-users.
6. Sell fuel to the U.S. Government.
7. Sell fuel to farmers and commercial fishermen.
8. Blend products at the loading rack where the blended product is used to propel a vehicle, vessel, or aircraft.

Terminal suppliers can import tax-free gasoline, gasohol, denatured ethanol, diesel, or aviation fuel products by vessel or pipeline; place the tax-free fuel in storage at a terminal; and collect state taxes as the fuel is removed through the loading rack. Terminal suppliers must not collect county taxes above the minimum on gasoline, gasohol, or denatured ethanol sold, except on sales to retail dealers or end-users. A terminal supplier must have a pollutants license to conduct business in Florida.

**File and Pay Electronically:** Terminal suppliers are required to file and pay electronically. In addition to all other penalties, Florida law imposes a monthly penalty of \$5,000 for failing to file and pay electronically. Enroll to file and pay electronically on our website at [floridarevenue.com/taxes/eEnroll](http://floridarevenue.com/taxes/eEnroll).

Your electronic return must be submitted by electronic data interchange, as provided in the *Florida Department of Revenue Motor Fuels EDI Technical Implementation Guide*. This guide is available on our website at [floridarevenue.com/forms](http://floridarevenue.com/forms).

Upon receipt of your electronic file the Department will provide three documents on Secure Net:

- File Receipt
- 997 Functional Acknowledgement
- Manifest

**File Receipt** will be provided immediately and notify you that your file has been uploaded into Secure Net.

**997 Functional Acknowledgement** will be provided within 24 to 48 hours of receipt of your file. This document provides confirmation that we were able to process your file and the file passed all EDI translation checks.

**Manifest** will be available within 24 hours of the 997 *Functional Acknowledgment*. This document provides a detailed list of exceptions that were discovered during the review of your receipt and disbursement schedules. Exceptions are listed as compliance notices or critical errors.

**Return Due Date:** Your tax return is due to the Department on the 1st day of the month following the collection period. Returns filed electronically will be considered late if they are not received by the Department or its agent on or before the 20th day of each month. If the Department has issued you a waiver from filing electronically, your return must be post-marked or hand-delivered to the Department on or before the 20th day of the month following the collection period. If the 20th day is a Saturday, Sunday, state or federal holiday, electronic and paper returns will be accepted as timely if filed on the next business day.

**Payment Due Date:** You must initiate your electronic payment 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 website at [floridarevenue.com/taxes/filepay](http://floridarevenue.com/taxes/filepay) for information on filing and 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 payment of taxes due. Interest rates, including daily rates, are updated semiannually on January 1 and July 1 of each year. The updated rates are published in Tax Information Publications (TIPs) and posted online at [floridarevenue.com/taxes/rates](http://floridarevenue.com/taxes/rates).

**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 (ss.) 206.41, 206.87, 206.9825, 212.05, and 212.08(4), Florida Statutes (F.S.), are published annually in TIPs and posted on the Department's website at [floridarevenue.com/taxes/rates](http://floridarevenue.com/taxes/rates).

**Collection Allowance:** If you timely file your return and pay the tax due, you are entitled to receive a collection allowance, as provided in ss. 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 TIPs. Rates are posted on the Department's website at [floridarevenue.com/taxes/rates](http://floridarevenue.com/taxes/rates).

**Supplemental Returns:** If you must correct a previously filed fuel tax return or supporting schedule information, please contact Return Reconciliation at 850-488-6800 to obtain specific supplemental return instructions and 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.

### Reporting of Kerosene, Biodiesel, and Ethanol Product Types

**Undyed Kerosene:** Undyed kerosene is taxable at the aviation fuel tax rate at the time it is removed from the terminal rack. Report all grades of undyed kerosene (except jet fuel) as **Product Type 142**. Report totals from the receipts and disbursements schedules on the tax return in Column D with jet fuel and aviation gasoline.

**Dyed Kerosene:** Kerosene dyed to the specifications of s. 206.8741, F.S., is exempt from aviation fuel tax. Report dyed kerosene as **Product Type 072**. Include totals from the receipts and disbursements schedules for **Product Type 072** on the tax return in Column C with dyed diesel products and dyed biodiesel.

**Biodiesel (B100):** Except for local governments who produce biodiesel for self-consumption, biodiesel manufacturers must be licensed and file returns as wholesalers. Any person importing untaxed biodiesel must be licensed as an importer. Licensed terminal suppliers meet the licensing requirements to manufacture or import biodiesel, and report their biodiesel imports or production on the terminal supplier return. Biodiesel is defined as diesel and products labeled or marketed as biodiesel, including products known as "B100," that have not been blended with petroleum diesel. These products are taxable at the diesel fuel rate when produced in or imported into Florida in the same manner as petroleum diesel. Report unblended biodiesel as **Product Type B00**, and include it on your tax return in Column B with undyed petroleum diesel.

**Dyed Biodiesel (B100):** Biodiesel dyed to the specifications of s. 206.8741, F.S., is exempt from diesel fuel tax. Report dyed biodiesel as **Product Type D00**. Include totals from the receipts and disbursements schedules on the tax return in Column C, with the totals of dyed petroleum diesel products and dyed kerosene.

**Biodiesel Blends (167):** A biodiesel blend is defined as undyed biodiesel blended with petroleum diesel (i.e., B05). Report all biodiesel blends as undyed diesel fuel (**Product Type 167**), on the tax return in Column B with pure undyed petroleum diesel and pure undyed biodiesel. See Schedule 2B ("Diesel Blends") for instructions on reporting undyed biodiesel and undyed diesel blends.

**Dyed Biodiesel Blends (227):** A dyed biodiesel blend is defined as dyed biodiesel blended with dyed petroleum diesel (i.e., D05). Dyed biodiesel blends must be dyed to the specifications of s. 206.8741, F.S., to be exempt from diesel fuel tax. Report dyed biodiesel blends as **Product Type 227**. Report totals from the receipts and disbursements schedules on the tax return in Column C, with the totals of dyed petroleum and dyed kerosene products.

**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 blended with at least 1.97 percent gasoline by volume to render the product unsuitable for human consumption. See Schedule 2B ("Gasoline Blends") for instructions on reporting gasoline and ethanol blends.

**Note:** Report denatured ethanol as **Product Type E00** on the tax return in Column A with gasoline and gasohol.

**Gasohol (124):** "Gasohol" means a mixture of gasoline blended with ethanol and includes what is commonly known and sold as ethanol blended fuel, which contains not more than ninety-one percent (91%) gasoline by volume, and the ethanol content must not be less than nine percent (9%) by volume. Gasohol is a reportable product liable for the motor fuel tax administered under Part I, Chapter 206, F.S. Report gasohol as **Product Type 124**, and include it on your tax return in Column A with gasoline. See Schedule 2B for instructions on reporting gasohol.

### Line-by-Line Instructions

*Lines 1 through 26 are on Page 4 of the return.*

**Do not make entries in shaded areas.**

*When reporting less than .50 gallons, round down to the nearest whole gallon, if .50 or more, round up to the nearest whole gallon.*

**Line 1: Beginning Physical Inventory** – Report the beginning inventory of:

- Gasoline and gasohol in Column A.
- Undyed diesel fuel, including biodiesel products, in Column B.
- Dyed diesel fuel, dyed biodiesel and dyed kerosene in Column C.
- And aviation fuel and undyed kerosene in Column D.

The amounts entered on Line 1 must be the same as the amounts from Line 6 of the previous month's return.

**Note:** Chapter 206, F.S., defines all undyed kerosene, or diesel #1, as an aviation fuel, subject to the aviation fuel tax. Any undyed kerosene, diesel #1, jet fuel, or similar product is subject to aviation fuel tax when removed from storage through the terminal rack or upon import into Florida other than by bulk transfer. Terminal suppliers beginning and ending inventory of aviation fuel must reflect gallons of undyed kerosene, diesel #1, jet fuel or similar product.

Do not include inventories of fuel stored at retail service stations in the beginning or ending inventories on the tax return. The local option taxes are collected at the time of sale, delivery, or consignment to retail dealers, resellers, and end-users. Local option taxes are reported on Schedule 11 (Pages 11 and 12).

**Line 2: Receipts** – Enter the amounts from Page 5, Section 1, Line 8 (Columns A, B, C, and D). Total receipts must agree with the detail information provided in Schedules 1A, 1B, 2A, 2B, 3A, and 3B (Pages 7 and 8).

**Line 3: Disbursements** – Enter the amounts from Page 5, Section II, Line 15 (Columns A, B, C, and D). Total disbursements must agree with the detail information shown in Schedules 5A, 5B, 5HW, 5LO, 6A, 6B, 6C, 7A, 7B, 7C, 7D, 8, 10 (Pages 9 and 10), and Schedule 11 (Pages 11 and 12).

The total receipts of dyed diesel fuel (in Column C) will equal the combined total of high sulfur diesel - dyed (**Product Type 226**) and low sulfur diesel, biodiesel, and kerosene which has been dyed at the terminal rack and converted from undyed products to dyed products and reported as a disbursement of undyed product on Schedule 6A.

**Line 4: Transfers** – Not required for Florida reporting purposes.

**Line 5: Gain or Loss** – Enter the number of gallons gained or lost as a result of temperature variation in terminal storage for each product sold. This is for inventory reconciliation only. The tax is computed on net whole gallons.

**Line 6: Ending Physical Inventory** – The total for each product in storage must agree with the physical inventory at the end of the month.

**Line 7: Net Gallons** – Enter the amounts from Page 5, Section II, Line 14 (Columns A, B, and D).

**Line 8: Tax-Paid Purchases** – Enter the amounts from Page 5, Section I, Line 2 (Columns A, B, and D). Total tax-paid purchases must agree with the detail information shown on Schedule 1A.

**Line 9: Taxable Gallons** – Subtract Line 8 from Line 7 and enter the results in Columns A, B, and D.

**Line 10: Gasoline and Diesel** – Multiply the gallons on Page 4, Line 9, Columns A and B, by the tax rate and enter the result in the appropriate column.

**Note:** The minimum local option tax has been added to the state taxes to create a statewide tax rate. This rate for gasoline includes both state taxes and the minimum local option tax in all counties.

**Line 11: Aviation** – Multiply the gallons on Page 4, Line 9, Column D by the tax rate and enter the result.

#### **Line 12: Collection Allowance**

- **Gasoline** – Multiply the tax due on gasoline from Page 4, Line 10, Column A, by the gasoline collection allowance rate on Line 12 and enter the result in Column A.

**Note:** The collection allowance rate on Line 12 takes into account both state tax and minimum local option tax on gasoline.

- **Aviation** – Multiply the tax due on aviation fuel from Page 4, Line 11, Column D, by the aviation fuel tax rate on Line 12 and enter the result in Column D.

**Note:** Terminal suppliers and importers must share 50 percent of the collection allowance with purchasers who have a valid wholesaler's or terminal supplier's license.

**Line 13: Collection Allowance – Diesel** – Multiply the tax due on undyed diesel from Page 4, Line 10, Column B, by the collection allowance rate on Line 13 and enter the result in Column B.

**Note:** Terminal Suppliers and Importers must share 50 percent of the collection allowance with purchasers who have a valid wholesaler's or terminal supplier's license.

#### **Line 14: Net State Fuel Tax Due**

- Gasoline or gasohol (Column A) – Subtract Line 12 from Line 10 and enter the result in Column A.
- Undyed diesel fuel (Column B) – Subtract Line 13 from Line 10 and enter the result in Column B.
- Aviation fuel (Column D) – Subtract Line 12 from Line 11 and enter the result in Column D.

**Note:** If you are filing a paper return, once you complete Schedule 5LO (Pages 9 and 10), carry the information by product type (065 – Gasoline, 124 – Gasohol, E00 – Denatured Ethanol) to the appropriate county listed on Schedule 11 before you complete Lines 15 through 18.

See Page 9 of these instructions for completing Schedule 5LO and Page 11 of these instructions for completing Schedule 11.

If you file your return by Electronic Data Interchange (EDI), we will transfer the information reported on each Schedule 5LO to Schedule 11 for you.

**Line 15: Local Option Tax Entitled to Collection Allowance – Gasoline** – Enter the total amount of tax from Schedule 11, (Page 12), Column C.

**Line 16: Collection Allowance – Gasoline Local Option Tax** – Multiply Line 15 by the collection allowance rate and enter the result in Column A.

**Line 17: Local Option Tax Not Entitled to Collection Allowance** – Enter the total amount of tax from Schedule 11, Page 12, Column E.

**Line 18: Total Local Option Tax Due** – Subtract Line 16 from Line 15, add Line 17, and enter the result in Column A.

**Line 19: Local Option Tax Entitled to Collection Allowance – Diesel** – Multiply Line 9, Column B, by the tax rate and enter the result in Column B.

**Line 20: Collection Allowance – Diesel Local Option Tax** – Multiply the tax from Line 19, Column B, by the collection allowance rate and enter the result in Column B.

**Line 21: Local Option Tax Not Entitled to Collection Allowance** – Diesel – Multiply the taxable gallons from Line 9, Column B, by the tax rate and enter the result in Column B.

**Line 22: Total Local Option Tax Due – Diesel** – Subtract Line 20 from Line 19, add Line 21, and enter the result in Column B.

**Line 23: Total Tax Due – Gasoline** – Add Line 14, Column A, to Line 18, Column A, and enter the result in Column A.

**Line 24: Total Tax Due – Diesel** – Add Line 14, Column B, to Line 22, Column B and enter the result in Column B.

**Line 25: Total Tax Due – Aviation** – Enter the amount from Line 14, Column D.

**Line 26: Combined Gasoline, Diesel, and Aviation Fuel Tax Due** – Add Line 23, Column A, Line 24, Column B, and Line 25, Column D, and enter the result in Column D. Enter this total on Page 3, Line 26.

*Lines 27 through 33 are found on Page 3 of the Terminal Supplier Fuel Tax Return.*

**Line 27: Ultimate Vendor Credits** – Enter the amount from Schedule 12, Page 13, Line 25.

**Line 28: Credit Memos Issued by DOR** – If you have received a Credit Memorandum(s) from the Department for overpayment of prior taxes, enter the total from such memorandum(s).

**Line 29: Other Allowed Credits** – Enter the amount from Schedule 13B, Page 17, Line 15.

**Line 30: Tax Due with Return** – Add Lines 27, 28, and 29, and subtract the total from Line 26. Enter the result here.

**Line 31: Penalty** – If your return is late, compute penalty as indicated on Page 2 under “Late Returns” and enter the result.

**Line 32: Interest** – If your tax payment is late, compute interest as indicated on Page 2 under “Late Returns” and enter the result.

**Line 33: Total Due with Return** – Add the amounts from Lines 30, 31, and 32, and enter the result. This is the amount due with the return.

## YOU MUST SIGN AND DATE THE RETURN.

### Schedule Instructions

Complete your receipt and disbursement schedules prior to completing Sections I and II of your return.

You are required to file a separate schedule for each schedule and product type combination you report. **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.

**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.

### Schedule of Receipts (Pages 7 and 8)

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

#### Schedule Type/Product Type

Complete a separate schedule type for each product type you report. Enter one of the receipt schedule types from the Schedule of Receipts Table with the appropriate product type found in the Product Type Table. Both tables are located on the last page of these instructions.

#### Company Name, FEIN, and Collection Period Ending

Enter the appropriate information on each schedule page for the terminal supplier shown on the front 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 (change in product type, e.g., gasoline to gasohol)
- J = Truck
- PL = Pipeline
- R = Rail
- S = Ship
- ST = Stock Transfer-Exchanges (use ST to report a transfer of ownership of reportable product from one terminal supplier to another terminal supplier or position holder within a terminal or bulk plant.)

**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 was 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.
- Enter the invoice number if the product was not shipped from one location to another but placed directly into a supply tank of a motor vehicle or mobile tank.

**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 5, Section I, and enter in the box matching the appropriate schedule and product type.

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

### Schedule Type Identifying Information

**Schedule 1A – Gallons Received – Florida Tax Paid**

Use this schedule to provide transaction detail on over the rack receipts of tax-paid fuel from wholesalers and terminal suppliers.

- Complete this schedule for all gasoline, gasohol, denatured ethanol, diesel, and aviation fuel acquired, blended, or transported into Florida.
- List the receipt of all fuel on which Florida tax was charged or accrued at the time of purchase.
- Carry the total to Page 5, Section I, Line 2.

**Schedule 1B – Gallons Received from Supplier for Export – Other State's Taxes Paid**

Complete this schedule in detail if you purchased fuel from a licensed terminal supplier, paid the other states tax to your supplier, and immediately sold the product to a licensed exporter for export to a destination outside of Florida.

**Note** - The exemption provided in this schedule is valid only under the following circumstances.

- You notified your supplier and the terminal operator that the fuel was being exported outside of Florida.
- You are licensed in the state of destination and the license number was provided to your supplier.
- The licensed exporter has not been barred from making tax-free exports.
- A corresponding entry for each transaction reported on this schedule was entered on schedule 6C.

Carry the total to Page 5, Section 1, Line 3.

**Schedule 2A – Gallons Received from Licensed Supplier – Florida Tax Unpaid (Imports/Internal Exchanges)**

Terminal suppliers who receive fuel products through purchases, exchanges, or loans with other terminal suppliers, or from their out-of-state terminals are required to complete and include this schedule with the *Terminal Supplier Fuel Tax Return* (Form DR-309631).

Use this schedule to report the gallons of dyed diesel, dyed biodiesel, dyed kerosene, or dyed jet fuel converted from your inventory of undyed diesel, undyed biodiesel, undyed kerosene, or undyed jet fuel by injection of dye at the rack during the reporting period. The gallons of undyed product converted to dyed product are reported as a disbursement on Schedule 6A with your FEIN as the purchaser. Report corresponding receipts of dyed product on Schedule 2A, with your FEIN as the seller. Report the mode of transportation on both schedules as BA for Book Adjustment. The document number for both receipts and disbursements will be the new product type.

In addition, use this schedule to report the gallons of aviation gasoline converted to highway use gasoline. The gallons of aviation gasoline converted to highway use are reported on Schedule 2A as a receipt of gasoline (**Product Type 065**) and shown as an internal disbursement/exchange of aviation gasoline (**Product Type 125**) on Schedule 5HW.

For receipts in out-of-state terminals, report a roll-up total of transactions by product type for the month. On Schedule 2A, enter "BA" in Column 3, "SUM" in Column 8, and the total net gallons converted or transferred in Column 9. Enter 99999999 for all other columns.

For conversions of untaxed aviation gasoline to highway use, report a roll-up total of transactions by product type for the month. On Schedule 2A, enter "BA" in Column 3, "SUM" in Column 8, and the total net gallons converted or transferred in Column 9. Enter 999999915 for all other columns.

The ultimate sale of aviation gasoline converted to highway use gasoline will be reported as the sale of gasoline product. For sales to retail stations and end-users, report the total gallons on Schedule 5LO and the Retail Local Option Tax Worksheet (Schedule 11, Pages 11 and 12). For sales to wholesalers and other suppliers, use Schedule 5B.

Complete this schedule in detail for purchases, exchanges, and loans received from other terminal suppliers. Carry the Schedule 2A total, by product type, to Page 5, Section I, Line 4 of the return.

## Schedule 2B – Total Product Received or Blended – Florida Tax Unpaid

You must submit this schedule with your return if you are a licensed terminal supplier who adds untaxed products, such as alcohol, natural gasoline, toluene, benzene, and waste oil, to increase the volume of motor fuel, diesel fuel, or aviation fuel.

Report a roll-up total by product type for the month by entering “BA” in Column 3, “SUM” in Column 8, and the total net gallons transferred or converted to gasoline, diesel, or aviation fuel in Column 9. Enter 999999991 for all other columns.

Carry the Schedule 2B total, by product type, to Page 5, Section I, Line 5 of the return.

**Gasohol** – Use the following instructions if you blend denatured ethanol with gasoline to expand the gallons available for sale or use.

- 1a. Report the receipt of untaxed denatured ethanol to be blended with gasoline on Schedule 2B as **Product Type E00**.  
Or
- 1b. Report the receipt of tax paid denatured ethanol to be blended with gasoline on Schedule 1A as **Product Type E00**.
2. Report the disbursement of denatured ethanol to be blended with gasoline on Schedule 6A as **Product Type E00**. This internal disbursement/exchange shows the conversion of ethanol (disbursed for blending) to gasohol for inventory reporting purposes. Report the disbursement as a summary roll-up by entering “BA” in Column 3, “SUM” in Column 9, and the net gallons converted to gasohol in Column 10. Enter 999999991 for all other columns.  
**Note:** Report denatured ethanol in Column A with gasoline and gasohol (Pages 4 and 5 of the return).
3. Report the receipt of denatured ethanol, which is blended with gasoline, on Schedule 2B as **Product Type 124**. Report the receipt as a summary roll-up by entering “BA” in Column 3, “SUM” in Column 8, and the net gallons converted to **Product Type 124** in Column 9. Enter 999999991 for all other columns. The net gallons reported on Schedule 2B must equal the internal disbursement gallons reported on Schedule 6A.
4. Report the disbursement of gasoline, to be blended with denatured ethanol, on Schedule 6A as **Product Type 065**. This internal disbursement/exchange shows the conversion of gasoline to gasohol for inventory reporting purposes. Report the disbursement as a summary roll-up by entering “BA” in Column 3, “SUM” in Column 9, and the net gallons converted to gasohol in Column 10. Enter 999999991 for all other columns.
5. Report the receipt of gasoline, blended with denatured ethanol, on Schedule 2B as **Product Type 124**. Report the receipt as a summary roll-up by entering “BA” in

Column 3, “SUM” in Column 8, and the net gallons converted to gasohol in Column 9. The net gallons reported on Schedule 2B must equal the internal disbursement gallons reported on Schedule 6A. Enter 999999991 for all other columns.

6. Report the disbursement of the combined gasoline and ethanol blend (gasohol) on the appropriate disbursement schedule as **Product Type 124**. Report this information in detail on a transaction-by-transaction basis.

**Gasoline Blends (Other than Gasohol)** – Use the following instructions if you blend gasoline with untaxed blend products to expand the gallons of gasoline available for sale or use.

1. Report the receipt of untaxed blend products on Schedule 2B as **Product Type 065**. Report the receipt as a summary roll-up by entering “BA” in Column 3, “SUM” in Column 8, and the net gallons in Column 9. Enter 999999991 for all other columns.
2. Report the disbursement of the gasoline and blend stock on the appropriate disbursement schedule as **Product Type 065**. Report this information in detail on a transaction-by-transaction basis.

**Undyed Diesel and Biodiesel Blends** - Use the following instructions if you blend biodiesel with undyed diesel fuel to expand the gallons of undyed diesel available for sale or use.

1. Report the receipt of biodiesel to be blended with undyed diesel fuel on the appropriate receipt schedule as **Product Type B00**. Report this information in detail on a transaction-by-transaction basis.
2. Report the disbursement of biodiesel to be blended with undyed diesel fuel on Schedule 6A as **Product Type B00**. This internal disbursement/exchange shows the conversion of biodiesel to undyed diesel fuel for inventory reporting purposes. Report the disbursement as a summary roll-up by entering “BA” in Column 3, “SUM” in Column 9, and the net gallons converted to undyed diesel in Column 10. Enter 999999991 for all other columns.
3. Report the receipt of biodiesel, which is blended with undyed diesel fuel, on Schedule 2B as **Product Type 167**. Report the receipt as a summary roll-up by entering “BA” in Column 3, “SUM” in Column 8, and the net gallons converted to **Product Type 167** in Column 9. The net gallons reported on Schedule 2B must equal the internal disbursement gallons reported on Schedule 6A. Enter 999999991 for all other columns.
4. Report the receipt of undyed diesel fuel, which is blended with biodiesel, on the appropriate schedule of receipts as **Product Type 167**. Report this information in detail on a transaction-by-transaction basis.
5. Report the disbursement of the biodiesel and undyed diesel fuel blend on the appropriate disbursement schedule as **Product Type 167**. Report this information in detail on a transaction-by-transaction basis.

**Diesel Blends Other Than Biodiesel** – Use the following instructions if you blend tax paid undyed diesel fuel with an untaxed product, such as waste oil, to expand the gallons of diesel fuel available for use or sale.

1. Report the receipt of untaxed blend products on Schedule 2B as **Product Type 167**. Report the receipt as a summary roll-up by entering “BA” in Column 3, “SUM” in Column 8, and the net gallons in Column 9. Enter 999999991 for all other columns.

**Note:** No internal transfer of diesel fuel is required, as in the case of gasoline blended with alcohol, since the blending of the untaxed product with the tax paid undyed diesel does not change the product type from undyed diesel. Report this information in detail on a transaction-by-transaction basis.

2. Report the disbursement of the undyed diesel and untaxed blend product on the appropriate schedule as **Product Type 167**. Report this information in detail on a transaction-by-transaction basis.

### **Schedule 3A – Gallons Imported Direct to Customer – Florida Tax Unpaid**

Terminal suppliers who import and deliver untaxed gasoline, gasohol, denatured ethanol, undyed diesel, undyed biodiesel, or aviation fuel directly to Florida customers without first storing the fuel in a terminal must complete this schedule in detail for each receipt. Carry the total from this schedule to Page 5, Section I, Line 6 of the return.

### **Schedule 3B – Gallons Imported by Bulk Transfer into Tax-free Storage**

Terminal suppliers who import untaxed gasoline, gasohol, denatured ethanol, undyed diesel, undyed biodiesel, dyed diesel, and aviation fuel by vessel or pipeline, directly to a Florida terminal, must complete this schedule in detail for each receipt. Carry the total from this schedule to Page 5, Section I, Line 7 of the return.

### **Schedule of Disbursements (Pages 9 and 10)**

Use this schedule to report disbursements of fuel for the collection period.

#### **Schedule Type/Product Type**

Complete a separate schedule type for each product type you report. Enter one of the disbursement schedule types from the Schedule of Disbursements Table with the appropriate product type found in the Product Type Table. Both tables are located on the last page of these Instructions.

#### **Company Name, FEIN, and Collection Period Ending**

Enter the appropriate information on each schedule page for the reporting terminal supplier shown on the front 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. Use one of the following:

B = Barge

BA = Book Adjustment (change in product type, e.g., gasoline to gasohol)

J = Truck

PL = Pipeline

R = Rail

S = Ship

ST = Stock Transfer-Exchanges (use ST to report a transfer of ownership of reportable product from one terminal supplier to another terminal supplier or position holder within a terminal or bulk plant.)

**Column (4): Point of Origin/Destination** – Enter the location the product was transported from/to. There are three options you may select from for reporting the point of origin or 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.”

**Column (5):** Not required for Florida reporting purposes.

**Columns (6) and (7): Sold to/Purchaser’s Name/FEIN** – Enter the name and FEIN of the company the product was sold to.

**Column (8): Date Shipped** – Enter the date the product was shipped.

**Column (9): Document Number** –

- Enter the identifying number from the manifest issued at the terminal if the product was 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.
- Enter the invoice number if the product was not shipped from one location to another but placed directly into a supply tank of a motor vehicle or mobile tank.

**Column (10): Net Gallons** – Enter the net amount of whole gallons disbursed. Provide a grand total for Column 10 on the last page for each schedule type/product type schedule.

Carry the total forward to Page 5, Section II, and enter on the line matching the appropriate schedule type total.

**Columns (11) and (12):** Not required for Florida reporting purposes.

### Schedule Type Identifying Information

#### Schedule 5A – Diesel Gallons Delivered – All Taxes Collected (State and Local)

Terminal suppliers who sell undyed diesel fuel including undyed biodiesel (B100) to wholesalers, retail dealers, retail consumers, or who use it for fueling their own vehicles must complete this schedule.

**Note:** Terminal suppliers who hold inventory of undyed diesel including undyed biodiesel (B100) below the terminal rack (on consignment in retail service stations or in company owned stations) must report this fuel as a disbursement when it is removed from the terminal.

Report sales of undyed diesel to wholesalers, other terminal suppliers (below the terminal rack), retailers, or end-users in detail on a transaction-by-transaction basis.

Carry the total from this schedule to Page 5, Section II, Line 2 of the return.

#### Schedule 5B – Gallons Delivered – Florida State Tax Only Collected (Gasoline/Aviation)

Terminal suppliers who sell gasoline, gasohol, denatured ethanol, gasoline-blended products, jet fuel, aviation gasoline or kerosene to other terminal supplier, importers, or wholesalers must collect state taxes only (including equalized local option tax), and report these transactions in detail as disbursements on this schedule.

Carry the total from this schedule to Page 5, Section II, Line 3 of the return.

**Note:** Do not use Schedule 5B to report disbursements if:

- Gasoline, gasohol, denatured ethanol, or any gasoline-blended product is delivered, sold, or consigned to retail service stations; instead use Schedule 5LO.
- Aviation gasoline is converted to highway use, whether for sale or use by the supplier in their own vehicles; instead use Schedule 5HW.
- Jet fuel, undyed kerosene, or aviation gasoline is converted from aviation fuel to diesel for highway use, whether for sale or use by the supplier in their own vehicles; instead use Schedule 5HW.

#### Schedule 5HW – Aviation Fuel Converted for Highway Use

Use Schedule 5HW to report aviation gasoline for use other than in an aircraft; and jet fuel or undyed kerosene that is blended with diesel, for highway use. Complete a separate Schedule 5HW for each product type reported.

**Conversion of Aviation Gasoline for Use Other Than in an Aircraft:** Complete the following steps if you used or sold aviation gasoline, with an octane rating greater than or equal to 75 and a lead content less than or equal to .05 grams per gallon, for use other than in an aircraft. These steps will allow you to receive a credit of aviation fuel tax and pay the motor fuel tax required by Part 1 of Chapter 206, F.S.

- Report an internal disbursement of aviation gasoline (**Product Type 125**) on Schedule 5HW to show a reduction of aviation gasoline in inventory.
- Report internal disbursements used to convert aviation gasoline on Schedule 5HW as a roll-up by entering “BA” in Column 3, “SUM” in Column 9, and the total net gallons converted in Column 10. Enter 999999915 for all other columns.
- Carry the Schedule 5HW total to Page 5, Section II, Line 4, Column D of the return.
- Calculate a credit for Schedule 5HW, aviation fuel converted for use other than in an aircraft by using Line 4, of the Ultimate Vendor Credits Worksheet (Schedule 12, Page 13).
- Report a receipt of the converted product as gasoline (**Product Type 065**) on Schedule 2A.
- When selling to licensed terminal suppliers or wholesalers report the sale/disbursement of gasoline (**Product Type 065**) on Schedule 5B.
- When selling to end-users report the sale/disbursement of gasoline (**Product Type 065**) on Schedule 5LO and summarize on the Retail Local Option Worksheet (Schedule 11, Pages 11 and 12).

**Note:** The rate of tax on aviation gasoline is determined by the octane level, lead content, and use of fuel. The **chart on the bottom of Page 9** defines the tax rates on aviation gasoline by product and use.

**Jet Fuel or Undyed Kerosene Converted from Aviation to Undyed Diesel Fuel:** If you blend jet fuel or undyed kerosene with undyed diesel to produce diesel fuel for highway use:

- Report an internal disbursement of jet fuel (**Product Type 130**) or undyed kerosene (**Product Type 142**) on Schedule 5HW to show a reduction of jet fuel or undyed kerosene in inventory.
- Report internal disbursements used to convert products on Schedule 5HW as a roll-up for each product type by entering “BA” in Column 3, “SUM” in Column 9, and the total net gallons converted in Column 10. Enter 999999915 for all other columns.
- Carry the Schedule 5HW total to Page 5, Section II, Line 4, Column D of the return.
- Calculate a credit for Schedule 5HW, jet fuel or undyed kerosene converted for highway use by using Line 4, of the Ultimate Vendor Credits Worksheet (Schedule 12, Page 13).
- Report a receipt of the undyed diesel (**Product Type 167**) on Schedule 2A.
- When selling to licensed wholesalers or end-users report the sale/disbursement of undyed diesel (**Product Type 167**) on Schedule 5A.

#### Schedule 5LO – Gasoline/Gasohol Delivered to Retail Locations and End-users

Report disbursements of gasoline, gasohol, or denatured ethanol sold through the rack (on consignment in retail



service stations or in company-owned stations) on Schedule 5LO. List in detail, each disbursement of gasoline, gasohol, and/or denatured ethanol for the month in which it is removed from the terminal. Complete a separate Schedule 5LO for these gasoline and gasohol product disbursements.

If you are filing a paper return, complete Schedule 5LO and transfer the information by product type (065 – Gasoline, E00 – Denatured Ethanol, and 124 – Gasohol) to the appropriate county listed on the Retail Local Option Worksheet (Schedule 11, Pages 11 and 12). The gallon total from Schedule 5LO disbursements should equal the gallon total reflected on the Retail Local Option Tax Worksheet (Schedule 11, Page 12).

If you file your return by EDI you are not required to transfer the Schedule 5LO transaction information to the Retail Local Option Tax Worksheet (Schedule 11), the computer software will do this for you. The software will also transfer the total Schedule 5LO gallons to Page 5, Section II, Line 1, Column A for you, if you have included a valid DEP facility number of the retail dealer or end-user location where the gasoline, gasohol, or denatured ethanol was delivered. The DEP facility number consists of nine (9) digits. The first two (2) are the county code, followed by the seven (7) digit facility number. If you do not have the complete nine (9) digit DEP facility number, you must insert the two (2) digit county code followed by seven 1's (e.g., Alachua = 011111111).

If you do not provide a valid DEP facility number or two digit county code followed by seven ones, the Department will select the county with the highest local option tax rate to assign your incomplete destination delivery transactions and a notice of additional tax due will be issued. Your collection allowance will be denied for failure to file a complete return.

Carry the total from this schedule to Page 5, Section II, Line 1, Column A.

**Note:** The local option taxes you report on this schedule are due at the time of sale, delivery, or consignment to retail dealers, resellers, or end-users.

**Schedule 6A – Gallons Delivered to Licensed Dealers – Florida Tax – Unpaid (Exchanges/Sales Above Rack)**

Terminal suppliers who exchange with or loan to themselves or other terminal suppliers, gasoline, gasohol, denatured ethanol, diesel, or aviation fuel must complete this schedule.

Each exchange or loan to another terminal supplier must be reported in detail. Enter the name and FEIN of the supplier receiving the fuel by exchange from the reporting supplier in Columns 6 and 7. The reporting supplier and receiving supplier are the same if you have blended or converted a product type to a different product type.

**Blending – Gasohol**

Use this schedule to show the internal transfer/disbursement (BA) of gallons from gasoline inventory if you are blending alcohol or other blend stock with gasoline (**Product Type 065**) to produce gasohol.

**Blending and Converting – Diesel**

If you convert or blend a product (listed in the Product Type Table) above the rack to increase your inventory of undyed diesel fuel, you must use this schedule to show an internal transfer/disbursement (BA) of the gallons of the listed product. See instructions for Schedule 2B for reporting the receipt of listed products.

**Converting Aviation Jet Fuel/Kerosene to Dyed Diesel**

Use this schedule to report the gallons of dyed aviation jet fuel or dyed kerosene converted from your inventory of undyed aviation jet fuel (**Product Type 130**) or undyed kerosene (**Product Type 142**) by injection of dye at the rack during the reporting period. The gallons of undyed aviation jet fuel and undyed kerosene converted to dyed product are reported as a disbursement on this schedule with your FEIN as the purchaser. This adjustment will reduce your inventory of undyed product. Report corresponding receipts of dyed kerosene (**Product Type 072**) on Schedule 2A with your FEIN as the seller. Report the mode of transportation on both schedules as BA for Book Adjustment. The document number for both receipts and disbursements will be the new product type.

Carry the total from this schedule to Page 5, Section II, Line 5 of the return.

**The Rate on Aviation Gasoline by Product and Use**

| Tax Rate by Use  |   |  |  |
|--|---|--|--|
|  | Used in an Aircraft                             | Used in a Motor Vehicle  | Used for Any Other Purpose   |
| <b>Gasoline</b> (Octane $\geq$ 75 and Lead Content $\leq$ 0.05 grams per gallon) | Chapter 206, Part III, F.S. (\$.069 per gallon) | Chapter 206, Part I, F.S. Rates vary by county. Tax rates on motor fuel are published annually on the Department's website at <a href="http://floridarevenue.com/taxes/rates">floridarevenue.com/taxes/rates</a> . | Chapter 206, Part I, F.S. Rates vary by county. Tax rates on motor fuel are published annually on the Department's website at <a href="http://floridarevenue.com/taxes/rates">floridarevenue.com/taxes/rates</a> . |
| <b>Not Gasoline</b> (Octane < 75 or Lead Content > 0.05 grams per gallon)        | Chapter 206, Part III, F.S. (\$.069 per gallon) | Chapter 206, Part I, F.S. Rates vary by county. Tax rates on motor fuel are published annually on the Department's website at <a href="http://floridarevenue.com/taxes/rates">floridarevenue.com/taxes/rates</a> . | Chapter 212, F.S. 6% + Surtax on the total sales price.  |

### **Schedule 6B – Gallons Delivered – Florida – Tax Unpaid (Dyed Diesel Only)**

Use this schedule to report sales of dyed diesel fuel, dyed biodiesel, or dyed kerosene; and provide summary information by purchaser's name and FEIN. To summarize by purchaser, enter the purchaser's name and FEIN in Columns 6 and 7, enter "SUM" in Column 9, and enter the total net gallons sold to that purchaser in Column 10.

Carry the total from this schedule to Page 5, Section II, Line 6 of the return.

### **Schedule 6C – Gallons Delivered – Tax Collected by Supplier for Another State**

Use this schedule if you sell gasoline, gasohol, denatured ethanol, undyed diesel, undyed biodiesel, or aviation fuel within this state to licensed exporters or terminal suppliers and you collect taxes for the state to which the fuel is exported. List in detail each disbursement transaction for gasoline, gasohol, diesel, and aviation fuel sold.

Carry the total from this schedule to Page 5, Section II, Line 7 of the return.

### **Schedule 7A – Gallons Exported by Other Than Bulk Transfer – Florida Tax Paid**

Use this schedule if you export gasoline, gasohol, denatured ethanol, undyed diesel, undyed biodiesel, dyed diesel, dyed biodiesel, dyed kerosene, or aviation fuel by common, contract, or private carrier; and you self-assess and remit Florida taxes on the exported gallons. Complete this schedule in detail listing each export.

Carry the total from this schedule to Page 5, Section II, Line 8 of the return.

### **Schedule 7B – Gallons Exported by Supplier – Tax Self-accrued for Another State**

Use this schedule if you export gasoline, undyed diesel, undyed biodiesel, or aviation fuel; self-accrue tax at a rate imposed by another state; and remit the tax directly to that state. Complete this schedule in detail listing each export. A copy of the state of export's tax return is required to support the gallons of fuel reported as exported on Schedule 7B.

Carry the total from this schedule to Page 5, Section II, Line 9 of the return.

### **Schedule 7C – Gallons Delivered/Placed into Bonded Storage (Aviation Fuel Only)**

Use this schedule if you sell aviation fuel placed in storage under the care, custody, and control of the United States Customs Service (bonded fuel). Complete this schedule in detail for each disbursement.

Carry the total from this schedule to Page 5, Section II, Line 10 of the return.

### **Schedule 7D – Gallons Exported by Supplier through Bulk Transfer**

Use this schedule if you export gasoline, gasohol, denatured ethanol, diesel, biodiesel, or aviation fuel exclusively by vessel or pipeline. Complete this schedule in detail for each

disbursement. Do not include fuel sold where tax is collected for another state.

Carry the total from this schedule to Page 5, Section II, Line 11 of the return.

### **Schedule 8 – Gallons Delivered to U.S. Government – Tax Exempt (500 Gallons or More)**

Use this schedule if you sell gasoline, gasohol, denatured ethanol, diesel, biodiesel, or aviation fuel to the U.S. government or its agencies in quantities of 500 gallons or more. Complete this schedule in detail and list each destination state.

Also use this schedule to report sales to foreign diplomats on which tax was charged. Report these sales as a single transaction for the month with "DIP" noted in the document number field, a customer name of "Diplomat," and an FEIN of "999999992." Report the total gallons of fuel sold to qualified foreign diplomats during the collection period as a negative value (reversing transaction) on Schedules 5A or 5B.

Carry the total from this schedule to Page 5, Section II, Line 12 of the return.

### **Schedule 10 – Gallons of Undyed Diesel, Jet Fuel or Aviation Gasoline Delivered to Other Tax-exempt Entities**

Use this schedule if you:

- Sell undyed diesel fuel or undyed biodiesel to farmers for agricultural purposes.
- Sell prepackaged containers of undyed kerosene in quantities of five (5) gallons or less.
- Deliver undyed kerosene to residential addresses for home heating.
- Deliver to retail dealers for home heating where the retail dealer cannot fuel vehicles with undyed kerosene from exempt storage tanks.
- Sales of aviation fuel to the federal government when used in a governmental aircraft.
- Sales of aviation fuel to qualified air carriers who hold a valid air carrier exemption certificate issued by the Department.
- Sell or use aviation gasoline with an octane rating less than 75 or a lead content greater than .05 grams per gallon, for use other than in an aircraft.

If you deliver undyed diesel, undyed biodiesel, jet fuel, or undyed kerosene to a storage tank not required to be registered with DEP, you may summarize the deliveries by roll-up total for the month. To summarize by roll-up total, enter the word "SUM" in Column 9 and the total net gallons delivered in Column 10. Enter 999999994 for all other columns.

**Special Provision for Sales to Farmers:** If you make deliveries of undyed diesel or undyed biodiesel to farmers who have multiple tank locations in the same county, all of which must be registered with the DEP, you may select one of the farmer's DEP facility numbers in each county and report all deliveries in that county under one DEP facility number.

If you choose to summarize multiple transactions under one DEP number, you must write to the Department of Revenue, Compliance Campaigns, P.O. Box 6417, Tallahassee FL 32399-6417, or call 850-617-8594, telling us that you will report in this manner. Include a list of the farmer's DEP facility numbers from that county that will be rolled-up under one DEP facility number.

To summarize, enter the selected DEP facility number in Column 4, Point of Destination; the purchaser name and FEIN in Columns 6 and 7; the word "SUM" in Column 9; and the total net gallons delivered to that DEP facility number in Column 10. Enter 999999995 for all other columns.

**Deliveries to Facilities Not Registered With the DEP.** If the undyed diesel, biodiesel, kerosene, or jet fuel is delivered to a storage tank that is not required to be registered with DEP, the deliveries may be summarized by roll-up total of all such disbursements during the month. To summarize by roll-up total, enter the word "SUM" in Column 9, and enter the total net gallons delivered to non-DEP locations in Column 10. Enter 999999993 for all other columns.

**Aviation Gasoline Delivered or Used** – Use Schedule 10 to report sales or use of aviation gasoline, with an octane rating less than 75 or a lead content greater than .05 grams per gallon, for use other than in an aircraft. The use of this schedule will allow you to receive a credit of aviation fuel tax. However, sales tax administered under Chapter 212, F.S., is due if the fuel meets the specifications and use defined above. Please reference schedule 5HW instructions for additional information on aviation gasoline.

Carry the total from this schedule for undyed diesel (**Product Type 167**) or undyed biodiesel (**Product Type B00**) to Page 5, Section II, Line 13, Column B of the return.

Carry the total from this schedule for jet fuel (**Product Type 130**) or undyed kerosene (**Product Type 142**) sold for home heating fuel to Page 5, Section II, Line 13, Column D of the return.

To calculate the qualifying credit offset for taxes owed but not paid, carry the total gallons from this schedule (Page 10) to Schedule 12, Page 13, Line 1 (Ultimate Vendor Credit Worksheet).

## Other Schedules

### Retail Local Option Tax Worksheet – Summary by County (Schedule 11, Pages 11 and 12)

Use Schedule 5LO to report sales of gasoline, gasohol, or denatured ethanol to retail dealers or end-users, and gasoline or gasohol you use in your own vehicles before completing this worksheet.

When filing your return electronically, do not transfer the Schedule 5LO transaction information to the Retail Local Option Tax Worksheet (Schedule 11), the filing system will do this for you. The system also transfers the total gallons from Schedule 5LO to Page 5, Section II, Line 1, Column A for you, if you have included a valid DEP facility number of the retail dealer or end-user location where the gasoline, gasohol, or denatured ethanol was delivered. The DEP facility number consists of nine (9) digits. The first two (2) are the county

code, followed by the seven (7) digit facility number. If you do not have the complete nine (9) digit DEP facility number, you must insert the two (2) digit county code followed by seven 1's (e.g., Alachua = 011111111).

**Note:** If you are filing a paper return, once Schedule 5LO is completed, you must transfer the information by product type (065 – Gasoline, 124 – Gasohol, or E00 – Denatured Ethanol) to the appropriate county listed on this schedule. The gallon total from Schedule 5LO disbursements should equal the gallon total shown on the Retail Local Option Tax Worksheet (Schedule 11, Page 12).

If you do not provide a valid DEP facility number or two digit county code followed by seven ones, the Department will select the county with the highest local option tax rate to assign your incomplete destination delivery transactions and will issue a notice of additional tax due. Your collection allowance will be denied for failure to file a complete return.

Carry the total from this schedule to Page 5, Section II, Line 1, Column A of the return.

**Note:** The rates on this schedule have been reduced by the minimum local option tax. The minimum local option tax is defined as the smallest local option tax imposed in all 67 Florida counties. This tax is added to the state tax to create a combined rate, which is used in the calculation on Page 4, Line 10 of the return. The remaining portion above the minimum local option tax is used as part of the calculation on Schedule 11.

You must prepare a separate Local Option Tax Worksheet for each product type (065 – Gasoline, 124 – Gasohol, E00 – Denatured Ethanol) sold to end-users and retail stations.

Report the total gallons of motor fuel in Column A based on the county where the end-user or retail dealer is located. Gallons must be reported for each county even if the rate indicated on this worksheet is zero.

Multiply Column A gallons by the Column B rate to determine the portion of local option tax entitled to collection allowance. Enter the result in Column C for the appropriate county.

Multiply Column A gallons by the Column D rate to determine the portion of local option tax not entitled to collection allowance. Enter the result in Column E for the appropriate county.

Carry the total of all individual Column C entries to the bottom of Schedule 11, Page 12 and to Page 4, Line 15, Column A of the return.

Carry the total of all individual Column E entries to the bottom of Schedule 11, Page 12 and to Page 4, Line 17, Column A of the return.

**Note:** The local option taxes you report on this worksheet (Schedule 11) are due at the time of sale, delivery, or consignment to retail dealers, resellers, or end-users.

### Ultimate Vendor Credits Worksheet – Schedule 12 (Page 13)

You must complete and submit this schedule to claim a credit for transactions that are tax-exempt or taxable at a

greater rate (e.g., aviation fuel converted to highway use) if you:

- Sell undyed diesel fuel or undyed biodiesel to farmers that is used for agricultural purposes.
- Sell gasoline, gasohol, denatured ethanol, undyed diesel, undyed biodiesel, undyed kerosene, or aviation fuel to the U.S. government in quantities of 500 gallons or more per delivery.
- Export tax-paid fuel.
- Sell jet fuel (**Product Type 130**) or undyed kerosene (**Product Type 142**) converted to home heating fuel in quantities of five (5) gallons or less.
- Deliver kerosene to residential addresses for home heating.
- Deliver to retail dealers for home heating where the retail dealer is not capable of fueling vehicles with kerosene from exempt storage tanks.
- Convert and sell aviation gasoline or jet fuel for use other than in an aircraft.

**Carry the total from this worksheet (Schedule 12, Page 13 to Line 27 of the return.**

Use this worksheet to claim an offsetting credit against tax previously paid or a reported tax liability for taxable transactions occurring during the same reporting month. You may apply for a refund by filing Form DR-26, *Application For Refund*, with the Department.

You may also use this worksheet to claim a credit for aviation fuel tax:

- Paid to your Florida supplier, at the time of purchase.
- Self-accrued on imported undyed kerosene for aviation fuel which is converted to highway use and reported on Schedule 5HW.

#### **Schedule 12 Instructions for Shared Collection Allowance Add-back**

The Ultimate Vendor Credits Worksheet (Schedule 12) will allow a terminal supplier who is claiming a credit to calculate a “shared collection allowance add-back” amount on qualifying sales of fuel on which tax was paid at the time of purchase.

The Ultimate Vendor Credit Worksheet requires you to calculate the full collection allowance on the gallons qualifying for credit. This amount will be subtracted from the state tax due, resulting in a reduction to your credit. This calculation is required even though you shared the collection allowance with a Florida licensed terminal supplier.

Lines 17 through 23 will assist you in calculating the “shared collection allowance add-back” for one-half of the collection allowance. The “shared collection allowance add back” is then added to Line 16 (Ultimate Vendor Credit Calculation) to arrive at the Line 24 (Allowable Ultimate Vendor Credit).

The calculations for Lines 6 through 24 allow you to calculate the net tax credit taken against Line 24, “Combined Net Tax Due” (Page 4, Line 26, of the return), after all collection allowances for state and local option taxes have been subtracted.

#### **Schedule 13F (Pages 15 and 16) – EFT Bad Debt Credit Schedule for Reporting Gallons Delivered to EFT Wholesalers**

Complete this schedule if you have sold fuel to licensed wholesalers authorized to defer payment and remit tax by electronic funds transfer (EFT) and you are unable to collect the tax due to the state from the wholesalers. You must provide detail information using this schedule to support the bad debt credit claimed. Carry the total from this detail schedule to Schedule 13B, Page 17, Line 1.

#### **Schedule 13B (Page 17) – EFT Bad Debt Credits**

Use this schedule to calculate credits for uncollected tax on fuel sold to wholesalers. Carry the total from this schedule to Page 3, Line 29 of the return.

**Note:** *To qualify for the bad debt credit, you must notify the Department of Revenue, Compliance Campaigns, P.O. Box 6417, Tallahassee, FL 32399-6417, 850-617-8594, within ten (10) days of the payment due date that the wholesaler failed to pay. The Department will then notify all terminal suppliers that the wholesaler’s deferral privilege is rescinded, and no further bad debt credits will be allowed for that wholesaler.*

**Table of Product Types**

| Column A  | Column B   |
|---|--|
| 065 – Gasoline<br>124 – Gasohol<br>E00 – Denatured Ethanol  | 167 – Undyed Diesel<br>B00 – Undyed Biodiesel (B100)               |
| Column C  | Column D   |
| 226 – High Sulfur Dyed Diesel<br>227 – Low Sulfur Dyed Diesel<br>D00 – Dyed Biodiesel (B100)<br>072 – Dyed Kerosene | 125 – Aviation Gasoline<br>130 – Jet Fuel<br>142 – Undyed Kerosene |

**Table of Schedule Types**

| <b>Schedule of Receipts Table</b> - Use one of the following schedule types for each product type reported. |   |
|---|---|
| 1A.   | Gallons Received – Florida Tax – Paid                                     |
| 1B.   | Gallons received from supplier for export - Other States Taxes Paid       |
| 2A.   | Gallons Received from Licensed Supplier – Florida Tax – Unpaid (Exchange) |
| 2B.   | Total Product Received or Blended – Florida Tax – Unpaid                  |
| 3A.   | Gallons Imported Direct to Customer – Florida Tax – Unpaid                |
| 3B.   | Gallons Imported by Bulk Transfer into Tax-free Storage                   |

| <b>Schedule of Disbursements Table</b> - Use one of the following schedule types for each product type reported. |   |
|--|---|
| 5A.  | Diesel Gallons Delivered all Taxes Collected (State and Local)                          |
| 5B.  | Gallons Delivered Florida State Tax Only Collected (Gasoline/Aviation)                  |
| 5HW.   | Gallons of Aviation Fuel Converted for Highway Use                                      |
| 5LO.   | Gallons of 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                |

**References**

*The following documents were mentioned in this form and are incorporated by reference in the rules indicated below. The forms are available online at [floridarevenue.com/forms](http://floridarevenue.com/forms).*

Form DR-309631

Terminal Supplier Fuel Tax Return

Rule 12B-5.150, F.A.C.

Form DR-26

Application for Refund

Rule 12-26.008, F.A.C.