



Wholesaler/Importer Fuel Tax Return

For Calendar Year:

DR-309632

R. 01/14

Page 1

TC

Rule 12B-5.150

Florida Administrative Code

Effective 01/14

Handwritten Example and Typed Example boxes with numbers 0-9 and 'Use black ink.' instruction.

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

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

DR-309632

R. 01/14

FEIN input boxes

ENTER BUSINESS NAME:

Name Address City/St/ZIP

AMOUNT DUE FROM LINE 30 IF CREDIT DUE ENTER 0 US Dollars Cents

FOR COLLECTION PERIOD ENDING MMDDYY

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**

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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

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

- 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:

Local Option - Tax and Collection Allowance Calculations - Gasoline

- 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.)



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

	From Schedule	DIESEL			
		A. Gasoline	B. Undyed	C. Dyed	
Section I - Receipts: (see instructions)					
1. Gallons received - Florida tax paid:	1A				
2. Gallons received from supplier for export - other state's tax paid:	1B				
3. Gallons received - tax unpaid (imports):	2A				
4. Total product received or blended - Florida tax unpaid:	2B				
5. Taxable receipts: (Line 3 plus Line 4. Carry to Page 4, Line 7.)					
6. Total receipts: (Carry to Page 4, Line 2.)					
	From Schedule	DIESEL			
		A. Gasoline	B. Undyed	C. Dyed	D. Aviation
Section II - Disbursements: (see instructions)					
1. Gallons gasoline delivered - all taxes collected (state and local option taxes): ...	11/5LO				
2. Gallons diesel delivered - all taxes collected (state & local option taxes):	5A				
3. Gallons delivered - Florida state tax only collected:	5B				
4. Gallons aviation converted for highway use:	5HW				
5. Gallons exported by other than bulk transfer:	7A				
6. Gallons exported - other state's tax paid to supplier:	7B				
7. Gallons delivered To U.S. Government (500 gallons or more):	8				
8. Gallons of undyed diesel, jet fuel or aviation gasoline delivered to other tax exempt entities:	10				
9. Total disbursements: (Add Lines 1 through 8. Carry to Page 4, Line 3.)					



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Wholesaler — Schedule of Disbursements (continued)



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	(6) Term. Code	Sold To (6) Purchaser's Name	(7) Purchaser's FEIN	(8) Date Shipped	(9) Document Number	(10) Net Gallons	(11) Gross Gal- lons	(12) Billed Gal- lons
Total														



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

	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. State fuel tax rate:				
7. State tax due: (Line 5 times Line 6)				
8. Collection allowance rates for state tax:				
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)				
Shared Collection Allowance Add-back				
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:				
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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