



Instructions for Filing Blender/Retailer of Alternative Fuel Tax Return

DR-309635N
R. 01/12

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

General Instructions

Who Must File? Any person:

- who is not otherwise licensed under Chapter 206, Florida Statutes (F.S.), and who is engaged in the activity of blending gasoline, gasohol, denatured ethanol, diesel, or aviation fuel with tax free or partially untaxed products for personal use in a vehicle, machine, vessel, or aircraft

Examples of blending include:

1. Mixing alcohol products (such as ethanol) with gasoline to create gasohol;
 2. Mixing undyed kerosene with undyed diesel fuel to increase the volume of diesel fuel;
 3. Mixing waste oil products with diesel fuel to increase the volume of diesel fuel;
 4. Mixing or adding any product that increases the volume of existing highway fuel; and
 5. Any product created through blending or use upon which fuel taxes were not previously paid.
- who purchases for resale, imports, or stores alternative fuels in a facility other than at a terminal

The *Blender and Retailer of Alternative Fuel Tax Return* (DR-309635) is used by licensed blenders and retailers of alternative fuel to report receipts and disbursements of taxable fuel.

Blenders: Generally, blenders are taxpayers who purchase highway fuels tax-paid from their supplier. Blenders increase (or extend) the usable volume of highway fuels by mixing tax paid fuel (motor fuel, diesel fuel, etc) with products that are typically not used as a highway fuel.

You must register with the Department and file a pollutants tax return if you mix a tax unpaid blend stock with a motor, diesel, or aviation fuel.

Retailers of Alternative Fuel: Generally, retailers of alternative fuel (natural gas, propane, etc.) report and remit tax on sales of alternative fuel to customers filling a non-Florida registered motor vehicle.

Note: Licensed blenders are not authorized to purchase motor fuel, undyed diesel fuel, or aviation fuels tax-free. In addition, blenders may not sell these products. Blenders that sell motor fuel, undyed diesel, or aviation fuel must be licensed as a terminal supplier or a wholesaler. Blenders may purchase, without tax or at reduced rates, motor fuel, undyed diesel fuel, or aviation fuel that do not require fuel license to be purchased tax-free.

Licensed wholesalers and terminal suppliers are not required to obtain a blenders license to convert or blend an untaxed product to/with a taxable product to propel a vehicle, vessel, machine, or aircraft.

File and Pay Electronically: Blenders and retailers of alternative fuel are required to file and pay electronically. Florida law imposes a monthly penalty of \$5,000 for failing to file and pay electronically. Enroll to pay and file electronically using our Internet site (www.myflorida.com/dor).

Return Due Date: Your payment (if applicable), return, and schedules are due to the Department on the 1st day of the month following the collection period. You must file your return using the Department's motor fuel tax file and pay web application.

Your electronic return must be initiated and a confirmation from the Department must be received before 5:00 p.m., Eastern Time (ET), on or before the 20th day of each month to be timely. If the 20th day is a Saturday, Sunday, or state or federal holiday, the EFT authorization must be received by 5:00 p.m., ET, on the next business day.

Late Returns: If your return and payment are late, you will not receive the collection allowance deduction. A delinquent penalty of 10 percent of any tax due will be added for each month, or fraction thereof, the return is late. A maximum delinquent penalty, not to exceed 50 percent of tax due, will be assessed but under no circumstance will the penalty be less than \$10. A floating rate of interest applies to underpayments and late payments of tax. We update the rate January 1 and July 1 of each year by using the formula established in section (s.) 213.235, F.S. To obtain interest rates:

- Visit the Department's Internet site at: www.myflorida.com/dor
- Call Taxpayer Services, Monday - Friday, 8:00 a.m. to 7:00 p.m., ET, at 800-352-3671. Persons with hearing or speech impairments may call our TDD at 800-367-8331 or 850-922-1115.

Failure to file a complete return, including all schedules, will result in a \$200 penalty.

Electronic Funds Transfer (EFT): Taxpayers obligated to pay electronically must send their EFT authorization to the Department by 5:00 p.m., Eastern Time (ET), on the 19th day of the month following the collection period. If the 19th falls on a Saturday, Sunday, or state or federal holiday, the EFT authorization must be received by 5:00 p.m., ET, on the business day prior to the Saturday, Sunday, or state or federal holiday.

Remember: The transfer of funds will occur on the day **after** you send your EFT authorization. A *Florida e-Services Programs Calendar of Due Dates* (DR-659) is available on our Internet site (www.myflorida.com/dor).

Supplemental Returns: If you must correct a previously filed fuel tax return or supporting schedule information, please contact the Returns Reconciliation Section at 800-352-3671 to obtain specific supplemental return instructions and blank forms.

Note: A supplemental return is any data reported to the Florida Department of Revenue that adjusts or corrects an original return. The values listed within a supplemental return must reflect the difference between the original and any previously filed supplemental return(s) and the corrected return. Corrections to understated gallons or additional transactions not included on the original return shall be reported as positive values. Erroneously reported gallons or overstated transactions included on the original return shall be reported as negative values.

Reporting of Kerosene and Biodiesel Product Types

Undyed Kerosene: Undyed kerosene is taxable at the aviation fuel tax rate of 6.9 cents per gallon at the time it is purchased or imported into Florida. 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): Biodiesel manufacturers must be licensed and file returns as wholesalers. Any person importing untaxed biodiesel must be licensed as both an importer and wholesaler. 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. Biodiesel is taxed at the diesel fuel rate when produced in or imported into Florida. Report unblended biodiesel as **Product Type B00** on the 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**. Report totals from the receipts and disbursements schedules on the tax return in Column C, with the totals of dyed diesel products and dyed kerosene.

Biodiesel Blends: Undyed biodiesel blended with undyed diesel is referred to as B20, B10, B5, B2, etc., depending on the percentage of biodiesel product in the blend. Report all biodiesel blends as undyed diesel fuel (**Product Type 167**), on the tax return in Column B with pure undyed diesel and pure undyed biodiesel.

Dyed Biodiesel Blends: A dyed biodiesel blend is biodiesel blended with dyed diesel. Biodiesel blends are referred to as B20, B10, B5, B2, etc., depending on the percentage of biodiesel product in the blend. 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 diesel 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 and includes what is commonly known and sold as ethanol blended fuel which contains not more than 91 percent gasoline by volume and not less than 9 percent ethanol 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 exhibits A and B on the last page of these instructions for a description of product and schedule types.

Line-by-Line Instructions

Lines 1 through 24 are found on Page 4 of the Blender/Retailer of Alternative Fuel Tax 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 actual beginning inventory (physical reading) of:

- gasoline, gasohol, and denatured ethanol 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 should agree with the amounts from Line 6 of the previous month's return.

Note: Chapter 206, F.S., defines all undyed kerosene or diesel #1 as aviation fuel, which is 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 when imported into Florida.

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

Line 2: Receipts – Enter the amounts from Page 5, Section I, Line 3 (Columns A, B, C, and D). Total receipts must agree with the detail information provided in Schedule 2B (non-tax paid gallons) plus gallons received tax-paid.

Note: This line must include receipts of aviation gasoline converted to highway use and receipts of undyed kerosene (previously taxed as jet fuel) blended with diesel fuel for highway use.

Line 3: Disbursements –

Use line 3 to report:

- gallons of gasoline, gasohol, denatured ethanol, undyed diesel, undyed biodiesel, dyed diesel, dyed biodiesel, dyed kerosene, blended products, and aviation fuel used during the month.
- gallons of alternative fuel sold during the month to out-of-state registered motor vehicles for use on-highway.

Enter the amounts from Page 5, Section II, Line 5 (Columns A, B, C, and D). Total disbursements must agree with the detail information provided in Schedules 5HW, 5LO, and 8 (Pages 9 and 10), and Schedule 11 (Pages 11 and 12).

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

Line 5: Gain or Loss – Enter the number of gallons gained or lost in storage due to changes in temperature for each product type. This is for inventory reconciliation only. The tax is computed on net whole gallons.

Line 6: Ending Physical Inventory – Enter the actual physical inventory as of the end of the last day of the collection period. The total for each product in storage must agree with the physical inventory at the end of the month.

Line 7: Net Taxable Gallons – Enter the amounts from Page 5, Section I, Line 1 (Columns A, B, and D).

Line 8: Gasoline and Diesel – Multiply the gallons from Line 7, Columns A and B, by the rates printed on the return and enter the results in the appropriate columns.

Line 9: Aviation – Multiply the gallons from Line 7, Column D by the rate printed on the return and enter the result.

Line 10: Collection Allowance –

- **Gasoline** – Multiply the tax due from Line 8, Column A by the gasoline rate printed on Line 10 and enter the result in Column A.
- **Aviation** – Multiply the tax due from Line 9, Column D by the aviation fuel rate printed on Line 10 and enter the result in Column D.

Line 11: Collection Allowance – Diesel – Multiply the tax due from Line 8, Column B by the rate printed on Line 11 and enter the result in Column B.

Line 12: Net State Fuel Tax Due –

- For gasoline, gasohol, or denatured ethanol (Column A) – Subtract Line 10 from Line 8 and enter the result in Column A.
- For undyed diesel fuel (Column B) – Subtract Line 11 from Line 8 and enter the result in Column B.
- For aviation fuel (Column D) – Subtract Line 10 from Line 9 and enter the result in Column D.

Line 13: Local Option Tax Entitled to Collection Allowance – Gasoline – Enter the total amount of tax from Schedule 11, Page 12, Column C.

Line 14: Collection Allowance – Gasoline Local Option Tax – Multiply the tax due from Line 13 by the rate printed on the return and enter the result in Column A.

Line 15: Local Option Tax Not Entitled to Collection Allowance – Gasoline – Enter the total amount of tax from Schedule 11, Page 12, Column E.

Line 16: Total Local Option Tax Due – Gasoline – Subtract Line 14 from Line 13, add Line 15, and enter the result in Column A.

Line 17: Local Option Tax Entitled to Collection Allowance – Diesel – Multiply the gallons from Line 7, Column B, by the rate printed on the return and enter the result in Column B.

Line 18: Collection Allowance – Diesel Local Option Tax – Multiply the tax due from Line 17, Column B, by the rate printed on the return and enter the result in Column B.

Line 19: Local Option Tax Not Entitled to Collection Allowance – Diesel – Multiply the gallons from Line 7, Column B, by the rate printed on the return and enter the result in Column B.

Line 20: Total Local Option Tax Due – Diesel – Subtract Line 18 from Line 17, add Line 19, and enter the result in Column B.

Line 21: Total Tax Due – Gasoline – Add Line 12, Column A, to Line 16, Column A and enter the result in Column A.

Line 22: Total Tax Due – Diesel – Add Line 12, Column B, to Line 20, Column B and enter the result in Column B.

Line 23: Total Tax Due – Aviation – Enter the amount from Line 12, Column D.

Line 24: Combined Gasoline, Diesel, and Aviation Fuel Tax Due – Add Line 21, Column A, Line 22, Column B, and Line 23, Column D, and enter the result in Column D. Carry the total to Page 3, Line 24.

Line 25: Ultimate Vendor Credits – Enter the amount from Schedule 12, Page 13, Line 15.

Line 26: Credit Memos Issued by DOR – If you have received a credit memorandum(s) from the Department for overpayment of prior period taxes, enter the total from such memorandum(s).

Line 27: Tax Due with Return – Add Lines 25 and 26, and subtract the total from Line 24 and enter the result.

Line 28: Penalty – If your return is late, compute penalty as indicated in the General Instructions (Late Returns) and enter the result.

Line 29: Interest – If your tax payment is late, compute interest as indicated in the General Instructions under Late Returns and enter the result.

Line 30: Total Due with Return – Add the amounts from Lines 27, 28, and 29 and enter the result. This is the amount due with your return.

YOU MUST SIGN AND DATE YOUR RETURN

Schedule Instructions

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

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

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 (exhibits A and B) 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 Blender/Retailer of Alternative Fuel shown on the face of the tax return.

Column Instructions

Columns (1) and (2): Carrier – Enter the name and FEIN of the company that transports the product.

Column (3): Mode of Transport – Enter the mode of transport using one of the following:

- B = Barge
- BA = Book Adjustment (change in product type, e.g., gasoline to gasohol)
- J = Truck
- PL = Pipeline
- R = Rail
- S = Ship

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 2B - Total Product Received or Blended - Florida Tax Unpaid**

Use Schedule 2B to report:

- the receipt of untaxed blend stock or untaxed highway fuel added to taxable fuel to increase the volume of motor, diesel, or aviation fuel. Examples of blend stocks or untaxed highway fuels include alcohol, natural gasoline, toluene, benzene, waste oil, kerosene, biodiesel, biodiesel blends, etc.
- the receipt of alternative fuel (natural gas, propane, etc) sold to customers for filling non-Florida registered motor vehicles. You are not required to report gallons of alternative fuel sold to vehicles registered in Florida.
- acquisitions or conversions (blending or rebrands) of previously untaxed product converted to highway use.
- conversions of aviation fuel to highway-use. See Schedule 5HW for detailed instructions.

Note: Rebranding is the act of converting one product type to another. This process does not require that the product be blended with any other product to be marketed as the resulting product (example: Jet fuel rebranded and marketed as kerosene or as diesel #2).

Schedule of Disbursements

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 (exhibits A and B) 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 Blender/Retailer of Alternative Fuel shown on the face of the tax return.

Column Instructions

Columns (1) and (2): Carrier – Enter the name and FEIN of the company that transports the product.

You may use a roll-up total for the month to report:

- receipts of alcohol, blended with gasoline, to make gasohol
- receipts of blend stocks used to increase the volume of a taxable fuel
- the conversion of aviation fuel for highway use
- or receipts of alternative fuel sold for use in out-of-state vehicles.

Report summary roll-up totals by entering the appropriate product type, “BA” in Column 3 (inventory conversions only), “SUM” in Column 8, and the total net gallons blended, converted, or sold in Column 9. Enter nine nines (999999999) for all other columns.

A roll-up summary may not be used to report the receipt of untaxed biodiesel or biodiesel blends. You must report the carrier, mode of transportation, points of origin and destination, identity of the seller, date received, document number, and net gallons of the product received.

Carry the Schedule 2B total, by product type, to Page 5, Section I, Line 1 of the return.

Alternative Fuel (Natural Gas, Propane, etc) - Use Schedule 2B to report alternative fuel placed into the supply tank of an out-of-state registered motor vehicle for on-highway use. You are not required to report receipts, disbursements, or beginning and ending inventory measurements of alternative fuel. A single-line summary total of gallons sold during the month shall be reported on this schedule as **Product Type 224**.

Note: Report sales of alternative fuel (natural gas, propane, etc) to customers filing non-Florida registered vehicles as undyed diesel fuel on Page 5, Line 1, Column B of the return.

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

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 point is from or to a terminal (either inside or outside of Florida), use the IRS terminal code to identify the point of origin or destination, as appropriate.

Option 2. When the origin or destination point is from or to a non-terminal (bulk storage) location within Florida, use the DEP facility number to identify the point of origin or destination, as appropriate. When the origin or destination is a location in Florida but is neither a terminal nor a facility required to be registered with DEP (such as a portable storage tank), use the standard state abbreviation, "FL."

Option 3. When the origin or destination point 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 to 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 received.
- Calculate and enter a grand total for Column 10 on the last page of each schedule.
- Carry the total of each disbursement to Page 5, Section II, and enter in the box matching the appropriate schedule and product type.

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

Note: Blenders may report the disbursement (use) of the fuel as a single line summary roll-up by entering the appropriate product type, "SUM" in Column 9, and the total net gallons used in Column 10. Enter nine nines (999999999) for all other columns.

Schedule Type Identifying Information

Schedule 5HW – Aviation Fuel Converted for Highway Use

Use Schedule 5HW to report aviation gasoline that is converted; and jet fuel or undyed kerosene that is blended with undyed diesel, for highway use.

Note - The reporting blender, converting the aviation fuel for highway use, is required to remit the state fuel tax when the fuel is converted and reported as a receipt on Schedule 2B.

To convert aviation gasoline to gasoline for highway use:

- 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 nine nines (999999999) for all other columns.
- Carry the Schedule 5HW total to Page 5, Section II, Column D, Line 2 of the return.
- Calculate a credit for Schedule 5HW, aviation fuel converted for highway use 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 2B.
- Report the use/disbursement of gasoline (**Product Type 065**) on Schedule 5LO and summarize on the Retail Local Option Worksheet (Schedule 11, Pages 11 and 12).

Note – Complete a separate Schedule 5HW for each product type reported.

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

Use Schedule 5LO to report:

- aviation gasoline converted to highway use gasoline or gasohol.
- alcohol converted or blended to create a highway use gasoline or gasohol.
- the use (self owned vehicles or equipment) of previously untaxed blend stocks.
- a product blended or converted to produce gasoline or gasohol.

Complete a separate Schedule 5LO for each product type (gasoline, gasohol, or denatured ethanol). Report this information in detail on a transaction-by-transaction basis. Once completed, transfer the information by product type **(065 – Gasoline/124 – Gasohol/E00 – Denatured Ethanol)** to the appropriate county listed on the Retail Local Option Worksheet. Report the gallons in the county where the product was either converted or blended. The gallon total from Schedule 5LO disbursements should equal the gallon total reflected on the Retail Local Option Tax Worksheet (Schedule 11, Page 12).

Note: You must report, as the “point of destination”, a valid DEP facility number of the end-user location where the gasoline, gasohol, or denatured ethanol was converted or 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. You will lose all of your collection allowance for failure to file a complete return.

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

Note: Licensed blenders are not authorized to purchase motor fuel, undyed diesel fuel, or aviation fuels tax-free. In addition, blenders may not sell these products. Blenders that sell motor fuel, undyed diesel, or aviation fuel must be licensed as a terminal supplier or a wholesaler. Blenders may purchase, without tax or at reduced rates, motor fuel, undyed diesel fuel, or aviation fuel that do not require fuel license to be purchased tax-free.

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

Complete this schedule if you are an alternative fuel dealer (fixed based operator/FBO) and you sell alternative fuel to the U.S. government or its agencies in quantities of 500 gallons or more.

Carry the Schedule 8 total to Page 5, Section II, Column D, Line 3 of the return.

Note: Report disbursements of tax-paid fuel and alternative fuel sold to customers filing a non-Florida registered motor vehicle on Page 5, Section 2, Line 4.

Other Schedules

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

Use the Retail Local Option Worksheet (Schedule 11) to report the amount of local option tax due above the minimum rate prior to any collection allowance deduction. You must complete Schedule 5LO for each product type prior to filling out the Retail Local Option Worksheet.

Upon completion of each Schedule 5LO, transfer a summary roll-up to Schedule 11, Column A. Report the gallons in Column A under the appropriate county where the product was blended, converted, or delivered. Report gallons in all counties of delivery whether those counties are at or above the minimum local option tax rate.

A separate Retail Local Option Tax Worksheet is required for each product type (e.g., gasoline, gasohol, and/or denatured ethanol). The gallon total from Schedule 5LO disbursements should equal the gallon total shown on the Retail Local Option Tax Worksheet (Schedule 11, Page 12). The accuracy of the information is important. The reported gallons are used to determine revenue distribution for each county.

Carry the Schedule 11 total to Page 5, Section II, Column A, Line 1 of the return.

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 Line 13, Column A, Page 4 of the tax return.

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

Note: The rates reported on this schedule have been reduced by the minimum local option tax rate. The minimum local option tax rate is defined as the smallest local option rate imposed in all 67 Florida counties. This rate is added to the state tax to create a combined rate which is used within the calculation on Page 4, Line 8 of the return. The remaining portion above the minimum local option tax rate will be printed and used as part of the calculation on Schedule 11.

The local option taxes you report on this worksheet (Schedule 11) are due at the time the fuel was blended, converted, or used.

Ultimate Vendor Credits Worksheet (Schedule 12, Page 13)

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). The following disbursements qualify for a Schedule 12 credit:

- Alternative fuel sold to the U.S. government in quantities of 500 gallons or more per delivery;
- aviation fuel purchased at a reduced tax rate and converted for on-highway use by means of a Schedule 5HW disbursement.

Carry the total from this worksheet (Schedule 12, Page 13) to Line 25 of the return.

Use this worksheet to claim an offsetting credit against tax previously paid or liabilities created from receipts reported on Schedule 2B and/or disbursements reported on Schedule 5LO/11. You may apply for a refund instead of claiming a credit.

We are required to pay interest on the overpayment of tax if your application for refund (return) is not processed within 90 days of receipt. Interest will not be paid unless you submit adequate documentation, such as completed schedules, with your application to verify your claim. We will compute interest beginning on the 91st day. Interest is based on a statutory floating rate that may not exceed 11 percent. The rates are updated January 1 and July 1 of each year.

The table below lists the reportable product types and the appropriate columns on the tax return.

Exhibit A – Product Type Table

Column A	Column B
065 – gasoline	167 – undyed diesel
124 – gasohol	B00 – undyed biodiesel (B100)
E00 – denatured ethanol	224 – compressed natural gas/propane
Column C	Column D
226 – high sulfur dyed diesel	125 – aviation gasoline
227 – low sulfur dyed diesel	130 – jet fuel
D00 – dyed biodiesel (B100)	142 – undyed kerosene
072 – dyed kerosene	

Exhibit B – Schedule Type Table

Schedule of Receipts Table - Use one of the following schedule types for each product type reported.	
2B.	Total Product Received or Blended – Florida Tax – Unpaid
Schedule of Disbursements Table - Use one of the following schedule types for each product type reported.	
5HW.	Gallons of Aviation Fuel Converted for Highway Use
5LO.	Gallons of Gasoline/Gasohol Delivered to Retail Locations and End-Users
8.	Gallons Delivered to U.S. Government - Tax Exempt (500 Gallons or more)