



Instructions for Filing Petroleum Carrier Information Return

DR-309637N
R. 01/08

Rule 12B-5.150
Florida Administrative Code
Effective 01/08

General Instructions

New in 2008 –

Schedule Changes: The *Petroleum Carrier Information Return* (DR-309637) has been modified by the Florida Department of Revenue in cooperation with the National Uniformity Committee. A licensed carrier will no longer complete Schedule O (Schedule of Deliveries of Product Owned by Others) and/or Schedule S (Schedule of Deliveries of Product Where Carrier is Also the Fuel Supplier). The schedules have been combined to create one uniform schedule of deliveries (Schedule 14) compliant with national reporting standards.

Who Must File? All common, contract, and private carriers who transport petroleum products by truck, rail, pipeline, barge, ship, or other conveyance are required to complete and file this return each month.

The *Petroleum Carrier Information Return* provides the state with a complete record of all petroleum and biofuel products moved by truck, rail, pipeline, barge, ship, or other conveyance. Do not use this return to report tax due. It provides the state with an independent source of information used to verify reported transactions.

Each transport of petroleum product having an origination or destination point in Florida is on Schedule 14. The information listed on this schedule will be used by the Department to verify the receipts and disbursements of fuel products reported on the following returns:

- *Terminal Supplier Fuel Tax Return*
- *Terminal Operator Information Return*
- *Wholesaler/Importer Fuel Tax Return*
- *Exporter Fuel Tax Return*
- *Blender/Wholesaler of Alternative Fuel Tax Return*
- *Mass Transit System Provider Fuel Tax Return*
- *Local Government User of Diesel Fuel Tax Return*

The data collected on schedule 14 is summarized and used to complete the return.

Return Due Date: Your return and schedules are due to the Department on the 1st day of the month following the collection period. Your return is late if delivered or postmarked after the 20th day of the month following the collection period. If the 20th is a Saturday, Sunday, state holiday, or federal holiday, your return must be postmarked or delivered to the Department by the next business day.

Late Returns: A \$200 penalty will apply to late or incomplete returns.

Amended Returns: If you must amend a previously filed *Petroleum Carrier Information Return* or supporting schedule information, please contact the Returns Reconciliation Section at 850-487-3817 to obtain specific amended return instructions and blank forms.

Reporting of Kerosene and Biofuel 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 removed from the terminal rack. Report all grades of undyed kerosene (except jet fuel) as Product Type 142. Include totals from the receipts and disbursement schedules on your tax return in Column D with jet fuel and aviation gasoline.

Dyed Kerosene: Kerosene dyed to the specifications of s. 206.8741, Florida Statutes (F.S.), is exempt from aviation fuel tax. Report dyed kerosene as Product Type 072. Include totals from the receipts and disbursement schedules for Product Type 072 on your 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 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 this state 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 disbursement schedules on your tax return in Column C, with the totals of dyed petroleum diesel products and dyed kerosene.

Biodiesel Blends: Undyed biodiesel blended with petroleum 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), and include them on your tax return in Column B with pure undyed petroleum diesel and pure undyed biodiesel.

Dyed Biodiesel Blends: Dyed biodiesel blends is biodiesel blended with dyed petroleum 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. Include totals from the receipts and disbursement schedules on your tax return in Column C, with the totals of dyed petroleum and dyed kerosene products.

Ethanol Blends: Denatured ethanol blended with diesel or gasoline is an ethanol blend taxed and subject to s. 206.41 or 206.87, F.S. Report all blends of ethanol (E1-E99) as:

- Product Type 124 for blends with gasoline, or
- Product Type 167 for blends with undyed diesel fuel.

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

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

Schedule 14 Instructions

Schedule 14 provides detail of each delivery of fuel product transported on behalf of other companies or where the carrier is the owner of the fuel transported. Before entering the information requested in Columns 1 through 13, you should organize your records as follows:

1. Schedule 14A – Gallons Loaded at a Florida Terminal or Bulk Plant and Delivered to another State
2. Schedule 14B – Gallons Loaded at an Out-of-State Facility or Bulk Plant and Delivered in Florida
3. Schedule 14C – Gallons Loaded at a Florida Terminal or Bulk Plant and Delivered in Florida

You must file a separate schedule for each product and terminal code /origin where fuel is loaded. Enter the schedule type, product type, and the terminal code/origin in the header portion of each schedule. There are three options for point of origin:

Option 1. When the origin is a terminal (either inside or outside Florida), use the Internal Revenue Service (IRS) terminal code to identify the point of origin.

Option 2. When the origin is a non-terminal (bulk storage) location within Florida, use the Florida Department of Environmental Protection (DEP) facility number to identify the point of origin. If the origin is a location in Florida, but is neither a terminal nor a facility required to be registered with the DEP (such as a railroad car, barge, or other portable storage tank), use the standard state abbreviation, “FL.”

Option 3. When the origin is a non-terminal (bulk storage) location outside Florida, use the standard state abbreviation to identify the point of origin if the point of origin is within the U.S. or a U.S. protectorate; all other non-U.S. points use “ZZ.”

Column Instructions

Columns (1) and (2): Person Hiring the Carrier

(Consignor) – Enter the name and FEIN of the company that hired the carrier.

Columns (3) and (4): Seller (If known) – Enter the name and FEIN of the company from whom you received the fuel at the terminal or other point of origin, if known. If unknown, leave these columns blank.

Column (5): Mode of Transport – Enter one of the following:

B = Barge

PL = Pipeline

J = Truck

R = Rail

S = Ship (Great Lakes or ocean marine vessel)

(If reporting by summary or roll-up totals, leave blank. See instructions below.)

Column (6): Not required in Florida for reporting purposes. (Note: This information is entered as the Terminal Code/Origin in the header of the schedule.)

Column (7), (8), (9): Delivered to (Consignee) – Enter the name, address, and FEIN of the final delivery point. There are three options for reporting the delivery address in Column 8.

Option 1. When the destination is a terminal (either inside or outside Florida), use the IRS Terminal Code to identify the point of destination.

Option 2. When the destination is a non-terminal (bulk storage) location within Florida, use the DEP facility number to identify the point of destination. If the 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 destination is a non-terminal (bulk storage) location outside of Florida, use the standard state abbreviation to identify the point of destination if the point of destination is within the U.S. or a U.S. protectorate; all other non-U.S. points use "ZZ."

Column (10): Date Delivered – Enter the delivery date of the fuel product (MMDDYY).

Column (11): Document Number – Enter the identifying number from the document issued at the terminal when product is removed over the rack. For pipeline or barge movements, enter the pipeline or barge ticket number. (If reporting by summary or roll-up totals you must enter the word "SUM" in this column. See instructions below.)

Column (12): Not required in Florida for reporting purposes.

Column (13): Net Gallons – Enter the net whole gallons delivered.

You are required to report each delivery transaction when completing schedules for reporting petroleum products transported for others.

Follow the guidelines below when completing Schedules 14B and 14C for reporting petroleum products transported on your own behalf.

You may summarize by DEP facility number for deliveries to non-service station locations by completing Columns 7, 8, 9, 11, and 13.

For deliveries to non-service station locations with a DEP facility number, a separate summary of the total monthly deliveries of product may be reported by product type for each DEP facility number. Enter "sum" for the document number when the entry is a summary of several transactions.

Special provision for sales to farmers: A carrier who makes deliveries of undyed diesel or biodiesel to farmers who have multiple tank locations in the same county, all of which are required to be registered with the DEP, may select one of the farmer's DEP facility numbers in each county and report all deliveries in that county under that one DEP facility number. If you choose to summarize multiple transactions under one DEP number, you must write to the Department of Revenue, Compliance Campaign, P.O. Box 6417, Tallahassee FL 32399-6417, 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.

You may summarize by a roll-up total for deliveries to non-service station locations without DEP facility numbers by completing Columns 11 and 13.

For deliveries to non-service station locations without DEP facility numbers, a summary of deliveries of product may be reported as a single monthly total for all customers combined by product type. Enter "sum" for the document number when the entry is a summary of several transactions.

Note: You must keep the detail of all roll-up summaries and make it available to the Department on request.

When you have completed all supporting schedules of delivery transactions, the individual schedule types must be summarized by product and the total entered on Page 4 of the return. Gasoline and gasohol are summarized as gasoline (Column A); undyed diesel, undyed biodiesel, and compressed natural gas or propane as undyed diesel (Column B); dyed diesel, dyed biodiesel, dyed kerosene as dyed diesel (Column C); and aviation gasoline, jet fuel, and undyed kerosene as aviation fuel (Column D).

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