



**Instructions for Filing
Exporter
Fuel Tax Return**

**DR-309638N
R. 01/08**
Rule 12B-5.150
Florida Administrative Code
Effective 01/08

General Information and Instructions

Who Must File? You must file this form if you:

- are a licensed exporter and
- purchase gasoline, diesel, or aviation fuel from terminal suppliers or wholesalers in Florida and
- export fuel to another state

The *Exporter Fuel Tax Return* (DR-309638) provides the state with a complete record of all petroleum and biofuel products purchased by the exporter in Florida and exported from this state. Do not use this return to report tax due.

Note - You must be licensed as a wholesaler and file a *Wholesaler/Importer Fuel Tax Return* (DR-309632) if you deliver fuel by common or private carrier to a destination in Florida that was originally intended for export. Do not report these gallons on your *Exporter Fuel Tax 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 *Exporter Fuel Tax Return* or supporting schedule information, please contact the Returns Reconciliation Section at 850-487-3817 to obtain 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 disbursements schedules on your return in Column D with jet fuel and aviation gasoline.

Dyed Kerosene: Kerosene dyed to the specifications of section 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 disbursements schedules for Product Type 072 on your 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 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 your 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 return in Column B with pure undyed petroleum diesel and pure undyed biodiesel.

Dyed Biodiesel Blends: A dyed biodiesel blend 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 disbursements schedules on your 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, and/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 065 – gasoline 124 - gasohol | Column B 167 – undyed diesel B00 – undyed biodiesel (B100) 224 – compressed natural gas/propane |
| Column C 226 – high sulfur dyed diesel 227 – low sulfur dyed diesel D00 – dyed biodiesel (B100) 072 – dyed kerosene | Column D 125 – aviation gasoline 130 – jet fuel 142 – undyed kerosene |

Schedule Instructions

Schedules 1A, 1B, and 1C

Schedules 1A, 1B, and 1C provide detail supporting the receipts and exports on the return. Each receipt or export of a product from a terminal or bulk plant must be listed on a separate line.

Each receipt or export of a product from a terminal or bulk plant to another state must be listed on the appropriate schedule based on whether:

- Florida taxes were collected
- or the state of export's tax was collected.

Schedule Type/Product Type

Enter one of the following schedule type numbers together with the appropriate product type being reported.

- 1A.** Gallons Received/Exported – Florida Tax Paid
- 1B.** Gallons Received/Exported – Other State Tax Paid to Supplier
- 1C.** Gallons Received/Exported – Florida Tax Unpaid (Dyed Diesel)

Company Name, FEIN, and Collection Period Ending

Enter the name and FEIN of the exporter shown on the front of your return. In addition, enter the collection period ending date on each schedule.

Note - Florida requires an exporter to report the carrier name and FEIN on Schedule 1A, 1B, and 1C. This information will be compared to the carrier return to verify the exportation of fuel.

Column Instructions

Columns (1) and (2): Carrier – Enter the name and FEIN of the company that transports the product from the terminal or bulk plant to another state on behalf of the exporter.

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

- B = Barge
- BA = Book Adjustment
- J = Truck
- PL = Pipeline
- R = Rail
- S = Ship (Great Lakes or ocean marine vessel)
- ST = Stock Transfer

Column (4): Point of Origin/Destination – Enter the locations the product was transported from or 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 from or to a terminal (either inside or outside of Florida), use the Internal Revenue Service (IRS) terminal code to identify the point of origin or destination.

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 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 document issued at the terminal or bulk plant where the product was removed over the rack.
- Enter the barge or pipeline ticket number if the product is moved by barge or pipeline

Column (9): Net Gallons – Enter the net whole gallons received and exported to a destination outside of Florida. The total of all net whole gallons entered in this column must agree with the amounts summarized and reported as exports on Page 4 of your return.

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

Upon completion of all supporting Schedules of Exports, summarize the total of each product by schedule type and enter the results on Page 4 of your return. Summarize the results on Page 4 as follows:

- Include gasoline and/or gasohol stored as motor fuel under "gasoline".
- Include low sulfur diesel #2, compressed natural gas/propane, and/or biodiesel (B100) under "undyed diesel".
- Include kerosene, biodiesel, high sulfur, and/or low sulfur diesel dyed in accordance with the U.S. Environmental Protection Agency or IRS requirements under "dyed diesel".
- Include undyed kerosene, jet fuel, and aviation gasoline under aviation fuel.