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Check here if filing a supplemental schedule

Aviation Gasoline Worksheet

Company Name	FEIN	License Number	Collection Period Ending (mmddyy)
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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		.061	
02 Baker		.02		.011	
03 Bay		.02		.011	
04 Bradford		.01		.011	
05 Brevard		.01		.011	
06 Broward		.02		.061	
07 Calhoun		.01		.011	
08 Charlotte		.02		.061	
09 Citrus		.02		.061	
10 Clay		.02		.011	
11 Collier		.02		.061	
12 Columbia		.02		.011	
13 Dade (Miami-Dade)		.02		.041	
14 De Soto		.02		.061	
15 Dixie		.01		.011	
16 Duval		.01		.011	
17 Escambia		.02		.011	
18 Flagler		.02		.011	
19 Franklin		.00		.000	
20 Gadsden		.01		.011	
21 Gilchrist		.02		.011	
22 Glades		.02		.011	
23 Gulf		.02		.011	
24 Hamilton		.01		.011	
25 Hardee		.02		.061	
26 Hendry		.02		.031	
27 Hernando		.02		.031	
28 Highlands		.02		.061	
29 Hillsborough		.02		.011	
30 Holmes		.02		.011	
31 Indian River		.01		.011	
32 Jackson		.02		.011	
33 Jefferson		.02		.011	
Page 5 Subtotal					



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34 Lafayette		.01		.011	
35 Lake		.02		.011	
36 Lee		.02		.061	
37 Leon		.02		.011	
38 Levy		.01		.011	
39 Liberty		.02		.011	
40 Madison		.01		.011	
41 Manatee		.02		.061	
42 Marion		.02		.061	
43 Martin		.02		.061	
44 Monroe		.02		.041	
45 Nassau		.02		.011	
46 Okaloosa		.02		.011	
47 Okeechobee		.02		.061	
48 Orange		.01		.011	
49 Osceola		.02		.011	
50 Palm Beach		.02		.061	
51 Pasco		.02		.011	
52 Pinellas		.02		.011	
53 Polk		.02		.061	
54 Putnam		.02		.061	
55 St. Johns		.01		.011	
56 St. Lucie		.02		.061	
57 Santa Rosa		.01		.011	
58 Sarasota		.02		.061	
59 Seminole		.02		.011	
60 Sumter		.02		.011	
61 Suwannee		.02		.061	
62 Taylor		.01		.011	
63 Union		.02		.011	
64 Volusia		.02		.061	
65 Wakulla		.02		.011	
66 Walton		.02		.011	
67 Washington		.02		.011	
Page 6 Subtotal					
Subtotal from Page 5					
Total					

DR-182 Florida Air Carrier Fuel Tax Return

General Information and Instructions

Who must file?

If you are a licensed air carrier, you must report each month on forms provided by the Florida Department of Revenue. As a licensed air carrier you must file a form even if no tax is due.

If you do not file a complete return, including all schedules we will charge you a \$200.00 penalty.

Return Due Date: Your payment (if applicable), returns, and schedules are due to the Department on the 1st day of the month following the collection period. Your return is late if the return and payment are delivered or postmarked after the 20th day of the month following the collection period. If the 20th is a Saturday, Sunday, or state or federal holiday, your return and payment must be postmarked or delivered to the Department by the next business day, even if no tax is due.

Late Returns: If your payment or return is late, do not offset tax due by the collection allowance. In addition, a delinquency penalty of 10 percent of any tax due must be added for each month, or portion of a month, the return is late. The maximum penalty is 50 percent and the minimum is \$10.00, even if you file a zero "0" tax return. A floating rate of interest applies to underpayments and late payments of tax. The rate is updated January 1 and July 1 of each year by using the formula established in the Florida Statutes. To obtain interest rates, visit our Internet site at www.myflorida.com/dor or contact Taxpayer Services at 800-352-3671.

Electronic Funds Transfer (EFT): Any taxpayer who paid more than \$20,000 in taxes between July 1 and June 30 (the state's fiscal year), must pay their taxes by electronic funds transfer (EFT) in the next calendar year. More information on EFT requirements and procedures can be found on our Internet site or you can contact Taxpayer Services.

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 month in which the transactions occurred. 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.

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.

LINE BY LINE INSTRUCTIONS

Gallons Accounted For:

- Line 1 Enter the beginning physical inventory. The gallons should agree with your closing inventory from the preceding month.
- Line 2 Enter the total number of tax-paid aviation fuel gallons acquired, whether produced, received or transported into Florida.
- Line 3 Enter the total number of tax-free gallons acquired, whether produced, received or transported into Florida.
- Line 4 Add Line 1 plus Line 2 plus Line 3 and enter the total.
- Line 5 Enter the physical inventory on hand at the end of the month.
- Line 6 Enter results of Line 4 minus Line 5.
- Line 7 Enter the total number of gallons gained as a result of temperature variation in bulk or terminal storage.
- Line 8 Add Line 6 plus Line 7 and enter the total.

- Line 14 Enter the total gallons of domestic aviation fuel used exclusively in aircraft motors to propel an aircraft.
- Line 15 Enter the total gallons of domestic aviation fuel converted for use other than in aircraft.
- Line 16 Enter the total gallons of bonded and domestic aviation fuel lost due to fire, spills, temperature or other casualties (excluding theft).
- Line 17 Enter the total gallons of bonded and domestic aviation fuel accounted for (Lines 9 through 16).

State Tax Calculations:

- Line 18 Add receipts of non-tax paid bonded aviation fuel from Line 3 with gallons of bonded aviation fuel converted to domestic use on Line 11, Columns A and B, Page 3. Multiply this sum of the gallons for Column A and Column B respectively, by the rates printed on the return for Columns A and B, and enter the results in the appropriate column.
- Line 19 Multiply the gallons of bonded aviation fuel used for purposes other than in aircraft on Line 12, Columns A and B, Page 3 by the rates printed on the return for Columns A and B, and enter the results in the appropriate column.
- Line 20A Multiply the gallons of 6.9 cent tax-paid domestic aviation fuel used for purposes other than in aircraft on Line 15, Columns A and B, Page 3 by the rates printed on the return and enter the results in the appropriate column.
- Line 20B Multiply the gallons of domestic aviation fuel used for purposes other than in aircraft on Line 15, Columns A and B, Page 3 by the on-highway fuel tax rate printed on the return for Columns A and B, and enter the results in the appropriate column.
- Line 20C For Columns A and B respectively, subtract Line 20B from Line 20A to calculate the net additional state fuel tax due for aviation fuel converted to on-highway use and enter the result in the appropriate column.

Disposals and Allowances:

A. Bonded Gallons

- Line 9 Enter the total gallons of bonded aviation fuel (aviation gasoline and aviation turbine fuel) sold or loaned to other air carriers.
- Line 10 Enter the total gallons of bonded aviation fuel used exclusively in aircraft motors to propel an aircraft.
- Line 11 Enter the total gallons of bonded aviation fuel converted for domestic aircraft use.
- Line 12 Enter the total gallons of bonded aviation fuel converted for use other than in aircraft.

B. Domestic Gallons

- Line 13 Enter the total gallons of domestic aviation fuel (aviation gasoline and aviation turbine fuel) sold or loaned to other air carriers.

State Tax Collection Allowance Calculations:

- Line 21 Multiply the total from Line 18 for Column A and B, respectively, by the rate printed on the return. Enter the result in the appropriate column for Line 21.
- Line 22 Add the tax due for aviation gasoline on Lines 19 and 20C, Column A, and multiply the total by the rate printed on the return. Enter the result in Column A, Line 22.
- Line 23 Add the tax due for aviation turbine fuel on Lines 19 and 20C, Column B, and multiply the total by the rate printed on the return. Enter the result in Column B, Line 23.
- Line 24 For Aviation Gasoline (Column A), subtract the sum of Column A, Line 21 plus Column A, Line 22, from the sum of Column A, Line 18 plus Line 19 plus Line 20C. Enter the result on Line 24, Column A.
For Aviation Turbine Fuel (Column B), subtract the sum of Column B, Line 21 plus Column B, Line 23, from the sum of Column B, Line 18 plus Line 19 plus Line 20C. Enter the result on Line 24, Column B.

Local Option Tax and Collection Allowance Calculations - Aviation Gasoline:

- Line 25 In Column A, enter the total amount of tax from the Aviation Gasoline Worksheet, Column C.
- Line 26 Multiply Line 25 above by the rate printed on the return and enter the result in Column A.
- Line 27 Enter the total amount of tax from the Aviation Gasoline Worksheet, Column E.
- Line 28 Subtract Line 26 from Line 25, add Line 27, and enter the result in Column A.

Local Option Tax and Collection Allowance Calculations - Aviation Turbine Fuel:

- Line 29 Add Line 12, Column B and Line 15, Column B, then multiply the result by the tax rate printed on the return and enter the result in Column B.
- Line 30 Multiply Line 29 above by the rate printed on the return and enter in Column B.

- Line 31 Add Line 12, Column B and Line 15, Column B, then multiply the result by the tax rate printed on the return and enter the result in Column B.
- Line 32 Subtract Line 30, Column B from Line 29, Column B, then add Line 31, Column B and enter the result in Column B.

Total State and Local Option Tax Due Calculations:

- Line 33 Total Tax Due - Aviation Gasoline: Enter the sum of Lines 24 and 28, Column A.
- Line 34 Total Tax Due - Aviation Turbine Fuel: Enter the sum of Lines 24 and 32, Column B.
- Line 35 Combined Tax Due - Add the amounts from Line 33, Column A and Line 34, Column B and enter the result on Page 3, Line 35 and on Page 1, Line 35.

Front of Return:

- Line 35 Enter the amount from Page 3, Line 35 of the return.
- Line 36 **Credit Memos Issued by the Florida Department of Revenue:** Enter the total amount of credit adjustment as issued by the Florida Department of Revenue. Attach the original credit memo; we will not accept photocopies.
- Line 37 **Penalty:** If your return or payment is late, enter 10 percent of the tax due (Line 35 minus Line 36) for each month or fraction of the month that your return or payment is late. Penalty must not exceed 50 percent of the tax due. The minimum penalty, even for a zero "0" return, is \$10.00.
- Line 38 **Interest:** If your payment is late, add interest to the total tax due (Line 35 minus Line 36). To calculate interest, multiply the tax due (Line 35 minus Line 36) by the number of days late; then multiply that figure by the daily interest rate factor (see "Late Returns" under General Information and Instructions) and enter.
- Line 39 **Calculate:** Line 35 minus Line 36 plus Line 37 plus Line 38.

You must sign and date your DR-182

**INSTRUCTIONS FOR COMPLETING
THE AVIATION GASOLINE WORKSHEET**

If you are an air carrier who uses aviation gasoline in on-road motor vehicles, use the Aviation Gasoline Worksheet to calculate the appropriate county local option gas tax due. Enter the total gallons in Column A of the worksheet based on the county(s) where the fuel is converted from aircraft to on-road use.

Column B of the worksheet provides the portion of the total county local option tax entitled to a collection allowance. Multiply Column A gallons by the Column B rate and enter the result in Column C for the

appropriate county. Column D provides the portion of the county local option tax not entitled to a collection allowance. Multiply Column A gallons by the Column D rate and enter the result in Column E for the appropriate county. Total all individual Column C entries and carry the total to the bottom of the worksheet and to Line 25, Column A, Page 3 of the tax return. Total all individual Column E entries and carry the total to the bottom of the worksheet and to Line 27, Column A, Page 3 of the tax return.

For Information and Forms



Information and forms are available on our Internet site at:

www.myflorida.com/dor



To speak with a Department of Revenue representative, call Taxpayer Services, Monday through Friday, 8 a.m. to 7 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.



For a written reply to tax questions, write:

Taxpayer Services
Florida Department of Revenue
5050 W Tennessee St
Tallahassee FL 32399-0112



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Reference: Chapter 206, Florida Statutes