



Terminal Supplier Fuel Tax Return

DR-309631 R. 01/12 Page 1

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

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-309631 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

Terminal Supplier Fuel Tax Return Coupon

DR-309631 R. 01/12

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

DOR USE ONLY POSTMARK OR HAND-DELIVERY DATE box

FEIN input box

ENTER BUSINESS NAME:

Name Address City/St/ZIP

AMOUNT DUE FROM LINE 33 IF CREDIT DUE ENTER 0 US Dollars Cents

FOR COLLECTION PERIOD ENDING MMDDYY

DR-309631

Do Not Write in the Space Below.

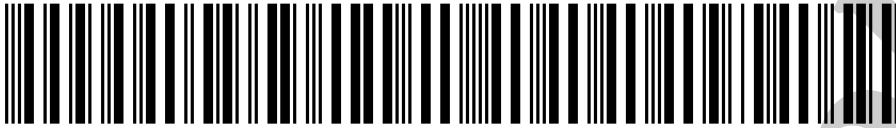
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Mail To:  
 Florida Department of Revenue  
 5050 W Tennessee St  
 Tallahassee FL 32399-0165

**Terminal Supplier  
 Fuel Tax Return**

DR-309631  
 R. 01/12  
 Page 3



Check here if filing a supplemental return

FEIN:

License Number:

Collection Period Ending:

Return Due By

Late After



**Complete Reverse Side of Return First**

26. Combined gasoline, diesel and aviation fuel tax due: (Page 4, Line 26) .....26. \_\_\_\_\_

**CREDITS**

27. Ultimate vendor credits:  
 From ultimate vendor credit worksheet (Page 13, Line 25) .....27. \_\_\_\_\_

28. Credit memos issued by the Department of Revenue: .....28. \_\_\_\_\_

29. Other allowed credits: (Page 17, Line 15) .....29. \_\_\_\_\_

**TOTAL DUE WITH RETURN CALCULATION**

30. Tax due with return: (Line 26 minus Lines 27 through 29) .....30. \_\_\_\_\_

31. Penalty: (10% - see instructions) .....31. \_\_\_\_\_

32. Interest: (Market rate - see instructions) .....32. \_\_\_\_\_

33. Total due with return: (Line 30 plus Line 31 plus Line 32) .....33. \_\_\_\_\_

Check here if you have electronically transmitted funds

Under penalties of perjury, I swear or affirm that this return, including any accompanying schedules and statements, has been examined by me and it is true, correct and complete for the collection period stated.

\_\_\_\_\_  
 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 7) .....				
3. Disbursements: (Page 5, Section II, Line 15) .....				
4. Transfers: .....				
5. Gain or (Loss): .....				
6. Ending physical inventory: .....				
7. Net taxable gallons: (Page 5, Section II, Line 14, Columns A, B, and D) .....				
8. Tax-paid purchases: (Page 5, Section I, Line 2) .....				
9. Taxable gallons: (Line 7 minus Line 8) .....				

**DOLLARS**

10. Gasoline: (Line 9, Column A times .274 ) Diesel: (Line 9, Column B times .166 ) .....				
11. Aviation: (Line 9, Column D times .069 ) .....				
12. Collection allowance - Gasoline: (Line 10, Column A times .00322 ) Aviation: (Line 11, Column D times .002 ) .....				
13. Collection allowance - Diesel: (Line 10, Column B times .0067 ) .....				
14. Net state fuel tax due: .....				

**Local Option - Tax and Collection Allowance Calculations - Gasoline**

	A. Gasoline	DIESEL		D. Aviation
		B. Undyed	C. Dyed	
15. Local option tax entitled to collection allowance - Gasoline: (Schedule 11, Page 12, Column C total/ Schedule 5LO) .....				
16. Collection allowance - gasoline local option tax: (Line 15, Column A times .011 ) .....				
17. Local option tax not entitled to collection allowance - Gasoline: (Schedule 11, Page 12, Column E total/ Schedule 5LO) .....				
18. Total local option tax due - Gasoline: (Line 15 minus Line 16 plus Line 17) .....				

**Local Option - Tax and Collection Allowance - Diesel**

19. Local option tax entitled to collection allowance - Diesel: (Line 9, Column B times .07 ) .....				
20. Collection allowance: diesel local option tax: (Line 19, Column B times .011 ) .....				
21. Local option tax not entitled to collection allowance - Diesel: (Line 9, Column B times .069 ) .....				
22. Total local option tax due - Diesel: (Line 19 minus Line 20 plus Line 21) .....				

**Total State and Local Option Tax Due Calculations**

23. Total tax due - Gasoline: (Line 14, Column A plus Line 18, Column A) .....				
24. Total tax due - Diesel: (Line 14, Column B plus Line 22, Column B) .....				
25. Total tax due - Aviation: (Line 14, Column D) .....				
26. Combined gasoline, diesel, and aviation fuel tax due: (Add Lines 23, 24, and 25. Carry to Page 3, Line 26.) .....				



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**

**Section I - Receipts:** (see instructions)

1. In-state refinery production: .....
2. Gallons received - Florida tax paid: (Carry to Page 4, Line 8.) .....
3. Gallons received from licensed terminal suppliers - Florida tax unpaid (internal exchanges): .....
4. Total product received or blended - Florida tax unpaid: .....
5. Gallons imported direct to customer - Florida tax unpaid: .....
6. Gallons imported by bulk transfer into tax-free storage: .....
7. Total receipts: (Carry to Page 4, Line 2.) .....

**Section II - Disbursements:** (see instructions)

1. Gallons delivered to retail locations and end-users - Florida state and local option taxes collected: .....
2. Gallons diesel delivered - all taxes collected (state and local option taxes): .....
3. Gallons delivered - Florida state tax collected (gasoline and aviation only): .....
4. Aviation gas converted for highway use: .....
5. Gallons delivered to licensed dealers - Florida tax unpaid (exchanges/sales above rack): .....
6. Gallons dyed diesel delivered - Florida tax unpaid: .....
7. Gallons delivered - tax collected by supplier from purchaser for another state: .....
8. Gallons exported by other than bulk transfer: .....
9. Gallons exported by supplier - tax self - accrued by supplier for another state: .....
10. Gallons delivered/placed into bonded storage - Florida tax unpaid: .....
11. Gallons exported by supplier through bulk transfer: .....
12. Gallons delivered to U.S. Government (500 gallons or more): .....
13. Gallons of undyed diesel/jet fuel delivered to other exempt entities: .....
14. Total taxable disbursements: (Add Lines 1, 2, 3, 4, 8, 12, 13. Carry to Page 4, Line 7.) .....
15. Total disbursements: (Add Lines 1 through 13. Carry to Page 4, Line 3.) .....

From Schedule	A. Gasoline	DIESEL		D. Aviation
		B. Undyed	C. Dyed	
1A.				
2A.				
2B.				
3A.				
3B.				
From Schedule	A. Gasoline	DIESEL		D. Aviation
11/5LO.				
5A.				
5B.				
5HW.				
6A.				
6B.				
6C.				
7A.				
7B.				
7C.				
7D.				
8.				
10.				
14.				
15.				



Sample

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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		.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 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 Allowanc (A) times (D) = (E)
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 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**

	DIESEL			D. Aviation
	A. Gasoline	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. <b>State fuel tax rate:</b> .....	.274	.166		.069
7. State tax due: (Line 5 times Line 6) .....	.00322	.0067		.002
8. <b>Collection allowance rates for state tax:</b> .....				
9. State tax collection allowance calculation: (Line 7 times Line 8) .....				
10. Local option rate entitled to collection allowance: .....		.07		
11. Portion of local option tax entitled to collection allowance: (Line 5, Column B times Line 10) .....				
12. Local option collection allowance rate: .....		.011		
13. Local option collection allowance calculation: (Line 11 times Line 12) .....				
14. Local option tax rate not entitled to collection allowance: .....		.069		
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) .....				
<b>Shared Collection Allowance Add-back</b>				
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: .....	.274	.166		.069
21. Tax subject to shared collection allowance: (Line 19 times Line 20) .....	.00161	.00335		.001
22. Shared collection allowance add back rates: .....				
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 27.) .....				



Sample

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**Schedule 13B – EFT bad debt credits worksheet for reporting credits of uncollected taxes paid on fuel sold to wholesalers. Credits accrue when failed EFT tax payments are reported to the Department within 10 days.**

Schedule 13B	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 qualifying for credit: .....				
2. State fuel tax rate: .....	.274	.166		.069
3. State tax due: (Line 1 times Line 2) .....				
4. Collection allowance - state tax: .....	.00322	.0067		.002
5. State tax collection allowance calculation: (Line 4 times Line 3) .....				
6. Portion of local option tax rate entitled to collection allowance: .....		.07		
7. Portion of local option tax entitled to collection allowance: (Line 1 times Line 6) .....				
8. Local option tax collection allowance rate: .....		.011		
9. Local option tax collection allowance: (Line 8 times Line 7) .....				
10. Portion of local option rate not entitled to collection allowance: .....		.069		
11. Portion of local option tax not entitled to collection allowance: (Line 1 times Line 10) .....				
<b>Failed EFT Credit Calculation</b>				
12. Gasoline: (Line 3 minus Line 5) .....				
13. Diesel: (Line 3 minus Line 5 plus Line 7 minus Line 9 plus Line 11) .....				
14. Aviation: (Line 3 minus Line 5) .....				
15. Total failed EFT credit amount: (Line 12 plus Line 13 plus Line 14. Carry to Page 3, Line 29.) .....				

**You must complete Schedule 13F (Pages 15 and 16) and Schedule 13B (Page17) and attach both schedules to your return to qualify for this credit.**



Sample

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