



Blender Fuel Tax Return

For Calendar Year: 2024

Handwritten Example Typed Example

0 1 2 3 4 5 6 7 8 9 0 1 2 3 4 5 6 7 8 9

Use black ink.

IMPORTANT
 Complete and return
 coupon to the Department
 of Revenue.

**COMPLETE FORM DR-309635
 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

Blender Fuel Tax Return Coupon

For Calendar Year: 2024

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

FEIN

ENTER BUSINESS NAME:

[]

AMOUNT DUE FROM LINE 30 IF CREDIT DUE ENTER 0

US Dollars | Cents |

, , .

FOR COLLECTION PERIOD ENDING

DR-309635

Do Not Write in the Space Below.

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Florida
Example

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

Blender Fuel Tax Return

For Calendar Year: 2024



Check here if filing a supplemental return

FEIN:

License Number:

Collection Period Ending:

DOR USE ONLY
[] [] / [] [] / [] []
POSTMARK OR HAND-DELIVERY DATE

Return Due By

Late After

Complete Reverse Side of Return First

24. Combined gasoline, diesel, aviation and local option fuel tax due: (Page 4, Line 24)24. _____

Credits

25. Ultimate vendor credits: (Page 13, Line 25) 25. _____

26. Credit memos issued by the Department of Revenue: 26. _____

Total Due With Return Calculation

27. Tax due with return: (Line 24 minus Lines 25 and 26)27. _____

28. Penalty:28. _____

29. Interest:29. _____

30. Total due with return: (Line 27 plus Line 28 plus Line 29)30. _____

Check here if you have electronically transmitted funds

Under penalty of perjury, I declare that I have read this return and the facts stated in it are true.

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

	DIESEL			
	A. Gasoline	B. Undyed	C. Dyed	D. Aviation
1. Beginning physical inventory: (must agree with prior month's ending inventory)				
2. Receipts: (Line 3, Section I, Page 5)				
3. Disbursements: (Line 4, Section II, Page 5)				
4. Transfers:				
5. Gain or (Loss):				
6. Ending physical inventory:				
7. Net taxable gallons: (Line 1, Section I, Page 5, Column A - Gasoline, Column B - Diesel, and Column D - Aviation)				

State Tax Calculations

	DOLLARS			
8. Gasoline: (Line 7, Column A times .36525), and Diesel: (Line 7, Column B times .21) ..				
9. Aviation: (Line 7, Column D times .0427)				
10. Collection allowance - Gasoline: (Line 8, Column A times .00296) Aviation: (Line 9, Column D times .002) ...				
11. Collection Allowance - Diesel: (Line 8, Column B times .0067)				
12. Net state fuel tax due:				

Local Option Tax Collection Allowance Calculations - Gasoline

	DIESEL			
	A. Gasoline	B. Undyed	C. Dyed	D. Aviation
13. Local option tax entitled to collection allowance - Gasoline: (Schedule 11, Column C total/Schedule 5LO)				
14. Collection allowance - gasoline local option tax: (Line 13, Column A times .011)				
15. Local option tax not entitled to collection allowance - Gasoline: (Schedule 11, Column E total/Schedule 5LO)				
16. Total local option tax due - Gasoline: (Line 13 minus Line 14 plus Line 15)				

Local Option Tax Collection Allowance Calculations - Diesel

17. Local option tax entitled to collection allowance - Diesel: (Line 7, Column B times .07)				
18. Collection allowance - diesel local option tax: (Line 17, Column B times .011)				
19. Local option tax not entitled to collection allowance - Diesel: (Line 7, Column B times .094)				
20. Total local option tax due - Diesel: (Line 17 minus Line 18 plus Line 19)				

Total State and Local Option Tax Due Calculations

21. Total tax due - Gasoline: (Line 12, Column A plus Line 16, Column A)				
22. Total tax due - Diesel: (Line 12, Column B plus Line 20, Column B)				
23. Total tax due - Aviation: (Line 12, Column D)				
24. Combined gasoline, diesel, aviation, and local option fuel tax due: (Add Lines 21, 22, and 23. Carry to Page 3, Line 24.)				



Company Name	FEIN	Collection Period Ending (mm/dd/yy)
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GALLONS

Section I - Receipts: (see instructions)

1. Total product received or blended Florida tax unpaid:
2. All other gallons received tax-paid (no schedule required):
3. Total Receipts: (Add Lines 1 and 2. Carry forward to Line 2, Page 4.)

From Schedule	DIESEL			
	A. Gasoline	B. Undyed Diesel	C. Dyed	D. Aviation
2B.				

Section II - Disbursements and Uses: (see instructions)

1. Gallons delivered or consumed subject to additional local taxes:
2. Gallons of aviation fuel converted to highway use:
3. All other gallons delivered or consumed: (no schedule required)
4. Total disbursements: (Add Lines 1 through 3. Carry forward to Line 3, Page 4.)

From Schedule	DIESEL			
	A. Gasoline	B. Undyed Diesel	C. Dyed	D. Aviation
11/5LO.				
5HW.				

Section III - Gasohol/Gasoline Blend Production:

1. Number of gallons of previously taxed gasoline blended to produce gasohol/gasoline blend not included in Schedule 11/5LO:
2. Number of gallons of gasohol/gasoline blend reported on Schedule 11/5LO:
3. Total gallons of gasohol/gasoline blend produced (Add Lines 1 and 2.):

From Schedule	DIESEL			
	A. Gasoline	B. Undyed Diesel	C. Dyed	D. Aviation



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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	.01		.050	
02	Baker	.01		.000	
03	Bay	.01		.000	
04	Bradford	.01		.050	
05	Brevard	.00		.000	
06	Broward	.01		.050	
07	Calhoun	.00		.000	
08	Charlotte	.01		.050	
09	Citrus	.01		.050	
10	Clay	.01		.050	
11	Collier	.01		.050	
12	Columbia	.01		.000	
13	Dade (Miami-Dade)	.01		.030	
14	De Soto	.01		.050	
15	Dixie	.00		.000	
16	Duval	.01		.050	
17	Escambia	.01		.040	
18	Flagler	.01		.000	
19	Franklin	.00		.000	
20	Gadsden	.00		.000	
21	Gilchrist	.01		.000	
22	Glades	.01		.000	
23	Gulf	.01		.000	
24	Hamilton	.00		.000	
25	Hardee	.01		.050	
26	Hendry	.01		.020	
27	Hernando	.01		.050	
28	Highlands	.01		.050	
29	Hillsborough	.01		.000	
30	Holmes	.01		.000	
31	Indian River	.00		.000	
32	Jackson	.01		.000	
33	Jefferson	.01		.050	
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 Allowance (A) times (D) = (E)
34	Lafayette	.00		.000	
35	Lake	.01		.000	
36	Lee	.01		.050	
37	Leon	.01		.050	
38	Levy	.00		.050	
39	Liberty	.01		.000	
40	Madison	.01		.050	
41	Manatee	.01		.050	
42	Marion	.01		.050	
43	Martin	.01		.050	
44	Monroe	.01		.050	
45	Nassau	.01		.050	
46	Okaloosa	.01		.030	
47	Okeechobee	.01		.050	
48	Orange	.00		.000	
49	Osceola	.01		.050	
50	Palm Beach	.01		.050	
51	Pasco	.01		.050	
52	Pinellas	.01		.000	
53	Polk	.01		.050	
54	Putnam	.01		.050	
55	St. Johns	.00		.000	
56	St. Lucie	.01		.050	
57	Santa Rosa	.01		.050	
58	Sarasota	.01		.050	
59	Seminole	.01		.000	
60	Sumter	.01		.000	
61	Suwannee	.01		.050	
62	Taylor	.00		.000	
63	Union	.01		.000	
64	Volusia	.01		.050	
65	Wakulla	.01		.000	
66	Walton	.01		.000	
67	Washington	.01		.000	
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

	A. Gasoline	DIESEL		D. Aviation
		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. State fuel tax rate: .....	.36525	.21		.0427
7. State tax due: (Line 5 times Line 6)				
8. Collection allowance rates for state tax: .....	.00296	.0067		.002
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: .....		.094		
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)				
Shared Collection Allowance Add-back				
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 Line 18). If negative, enter zero and skip to Line 24				
20. State fuel tax rate: .....	.36525	.21		.0427
21. Tax subject to shared collection allowance: (Line 19 times Line 20)				
22. Shared collection allowance add-back rates: .....	.000575	.00335		.001
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 25.)				



FORMS
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MPE