



FLORIDA

Instructions for Filing Terminal Operator Information Return

For Calendar Year **2024**

DR-309636N
R. 01/24
Rule 12B-5.150, F.A.C.
Effective 01/24
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General Information

What's New?

Alternative Fuel - Alternative fuel dealers are no longer required to report and collect tax on alternative fuel placed into an out-of-state registered vehicle for on-road use. Instead, retailers of natural gas are required to register with the Department. A "natural gas fuel retailer" is anyone who sells, produces, or refines liquified petroleum gas products, compressed natural gas products, or a combination of the two for use in a motor vehicle.

Who Must File? All licensed terminal operators must file this return. Terminal operators who operate more than one terminal in Florida must file a separate return for each terminal. Terminal operators must report all transactions on a receipt-by-receipt basis.

The *Terminal Operator Information Return* (Form DR-309636) provides the state with a complete record of all petroleum products handled through a terminal. It also provides the state with an independent source of information used to verify reported transactions. Do not use this return to report tax due.

You must report all inventories of motor fuel (gasoline, gasohol, or denatured ethanol), diesel fuel (dyed or undyed), and aviation fuel (aviation gasoline or jet fuel/kerosene) on your return.

Complete the schedules of receipts and disbursements first. Once completed, summarize the schedules by product (gasoline, undyed diesel, or aviation fuel) and enter the totals on the return. Summarize:

- gasoline, gasohol, and denatured ethanol as gasoline products;
- undyed kerosene, jet fuel and aviation gasoline as aviation fuel;
- dyed kerosene and dyed biodiesel as dyed diesel; and
- undyed biodiesel as undyed diesel.

Enter the totals on Page 4, Lines 2 and 4 of the return.

Do not file a *Terminal Operator Information Return* (Form DR-309636) for bulk storage facilities not defined in the law as terminals.

File and Pay Electronically: Terminal Operators are required to file electronically. Each penalty stands on its own and is in addition to any other penalty imposed by Florida law.

Tracking Systems Reporting Requirements Penalty – This penalty is assessed if a terminal operator does not use the Department's web application to file their return,

or if the information submitted with the return is incorrect or not in the proper format. A terminal operator who does not file properly will be notified by the Department in writing. The terminal operator will have three months from the date of notification to file electronically or correct any identified errors. After the three-month period ends, a penalty of \$5,000 will be imposed each month the identified error(s) remain(s) uncorrected.

Enroll to file electronically at floridarevenue.com/taxes/eEnroll.

Licensed Terminal Operators must file their return using Extensible Markup Language (XML), as provided in the *Motor Fuel Taxes XML User Guide for efile Developers and Transmitters* (Form DR-309652). This guide is available at floridarevenue.com/forms in the Fuel and Pollutant Taxes section.

Upon receipt of your electronic file the Department will provide two documents on Secure Net:

- File Receipt
- Manifest

File Receipt will be provided immediately and notify you that your file has been uploaded into Secure Net.

Manifest will be available within 24 to 48 hours of the file receipt. This document provides a detailed list of exceptions that were discovered during the review of your receipt and disbursement schedules. Exceptions are listed as compliance notices or critical errors.

Return Due Date: Your return and schedules are due to the Department on the 1st day of the month following the collection period. Your electronic return will be considered late if it is not received by the Department or its agent on or before the 20th day of each month. If the 20th day is a Saturday, Sunday, or state or federal holiday, returns will be accepted as timely if you initiate your filing on the next business day.

Penalty: If you do not file a complete return, including all schedules, a \$100 penalty will be assessed.

Supplemental Returns: If you must correct a previously filed fuel tax return or supporting schedule information, please contact Taxpayer Services at 850-488-6800 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 must be reported as positive values. Erroneously reported gallons or overstated transactions included on the original return must be reported as negative values.

Reporting of Kerosene and Biofuel Product Types

Undyed Kerosene – Undyed kerosene is taxable at the aviation fuel tax rate 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 tax return in Column D with jet fuel and aviation gasoline.

Dyed Kerosene – Kerosene dyed to the specifications of section (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 disbursements schedules for **Product Type 072** on your tax return in Column C with dyed diesel products and dyed biodiesel.

Biodiesel (B100) – Except for local governments who produce biodiesel for self-consumption, 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 Florida 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 disbursements schedules on your return in Column C, with the totals of dyed petroleum diesel products and dyed kerosene.

Biodiesel Blends (167) – A biodiesel blend is defined as undyed biodiesel blended with petroleum diesel (i.e., B05). 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 (227) – A dyed biodiesel blend is defined as dyed biodiesel blended with dyed petroleum diesel (i.e., D05). 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 –Ethanol blends are taxable products resulting from a blend of gasoline and ethanol to create a fuel grade ethanol. Fuel grade ethanol is defined as ethanol blended with at least 1.97% gasoline by volume to render the product unsuitable for human consumption.

Note: Motor fuel tax is due on all gallons of fuel grade ethanol.

Gasohol (124) – “Gasohol” means a mixture of gasoline blended with ethanol and includes what is commonly known and sold as ethanol blended fuel, which contains not more than 91% gasoline by volume, and the ethanol content must not be less than 9% by volume. Report gasohol as **Product Type 124**, and include it on your return in Column A with gasoline. See Schedule 15A for instructions on reporting gasohol.

Line-by-Line Instructions

Enter the terminal operator name, FEIN, and the collection period ending date in the appropriate space.

Line 1: Beginning Inventory of All Products – Enter the total net gallons of beginning inventory for each product category.

- Include gasoline, gasohol, and/or denatured ethanol stored as motor fuel under “gasoline.”
- Include low sulfur diesel #2, 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 Internal Revenue Service requirements under “dyed diesel.”

Special Provisions for Aviation Fuels: Chapter 206, F.S., defines all undyed kerosene or diesel #1 as an aviation fuel subject to aviation fuel tax. Any undyed kerosene, diesel #1, jet fuel, or similar product will be subject to aviation fuel tax when removed from storage through the terminal rack or upon import by other than bulk transfer into Florida. The terminal operator’s beginning and ending inventory of aviation fuel must reflect all gallons of aviation gasoline, refined aviation kerosene, all undyed kerosene, diesel #1, jet fuel and/or similar product.

Line 2: Total Receipts During Month – Enter the receipts of each product category. Total receipts by product category, excluding book adjustments, must agree with the detail information provided on Schedule 15A, Pages 5 and 6 (Schedule of Receipts - Terminal Operator).

Line 3: Total Gallons Available – Add Line 1 to Line 2 and enter the result for each product category.

Line 4: Total Disbursements – Enter the disbursements for each product category. Total disbursements by product category, excluding book adjustments, must agree with the detail information provided on Schedule 15B, Pages 7 and 8 (Terminal Operator - Schedule of Disbursements).

Line 5: Book Inventory – Subtract Line 4 from Line 3 for each product category and enter the amount.

Line 6: Inventory Discrepancies – Subtract Line 5 (book inventory) from Line 7 (actual inventory) for each product category and enter the amount. If Line 5 exceeds Line 7, use parentheses () to indicate a shortage.

Line 7: Actual Ending Inventory of All Products – Take a physical measurement of the inventory for each product category at the close of business on the last day of the month. Enter the amount under the appropriate column.

Schedule Instructions

Special Provisions for Dyed Fuel: Follow the instructions below to report undyed diesel and biodiesel fuel that is dyed when it leaves the terminal:

1. Report the undyed diesel and biodiesel as a disbursement on Schedule 15B, Pages 7 and 8, with a mode of “BA” (book adjustment).
2. Report the receipt of dyed fuel on Schedule 15A, Pages 5 and 6, with a mode of “BA” (book adjustment).

Schedule of Receipts (Schedule 15A)

Schedule 15A provides detail in support of the amounts shown as receipts on the terminal operator’s return. Use the schedule of receipts located on pages 5 and 6 to report the receipt of petroleum products or biodiesel into a terminal. Each receipt of product into the terminal should be listed on a separate line. Terminal suppliers who operate a terminal facility must report fuel on a receipt-by-receipt basis. This requirement applies to products owned by the reporting terminal supplier or by products owned by other terminal suppliers.

The position holder information on this schedule allows Florida to track each taxpayer’s movement of petroleum products into a terminal. However, position holder information will not be available from certain terminals with fungible petroleum products operated as a part of a pipeline system with multiple terminals. In such case, the position holder is not determined at the particular terminal until just prior to the removal of the petroleum product.

Note: Florida requires a terminal operator to report the carrier name and FEIN on Schedule 15A. This information is used to verify the receipt of a product by comparing it to the carrier return.

Gasohol – Use the following instructions if you blend denatured ethanol with gasoline to expand the gallons available for sale or use.

1. Report the receipt of denatured ethanol on Schedule 15A as **Product Type E00**.
2. Report the disbursement of denatured ethanol blended with gasoline on Schedule 15B as **Product Type E00**. This internal disbursement shows the conversion of denatured ethanol to gasohol for inventory reporting purposes. Report the disbursement as a one time summary roll-up for the month by entering “BA” in

Column 3, FL in Column 4, the “FEIN” of the position holder in Column 6, “sum” in Column 8, the last day of the month for Column 7 and the net gallons in Column 9. Enter 999999991 in all other columns.

3. Report denatured ethanol blended with gasoline as a receipt on Schedule 15A as **Product Type 124**. This transaction should mirror the total gallons reported in step two. Report the receipt as a one time summary roll-up for the month by entering “BA” in Column 3, the “FEIN” of the position holder in Column 5, the last day of the month for Column 6, “sum” in Column 7, and the net gallons in Column 8. Enter 999999991 in all other columns.
4. Assuming receipt of the gasoline was reported on Schedule 15A, report gasoline blended with ethanol on Schedule 15B as **Product Type 065**. This internal disbursement shows the conversion of gasoline to gasohol for inventory reporting purposes. Report the disbursement as a one time summary roll-up for the month by entering “BA” in Column 3, FL in column 4, the “FEIN” of the position holder in Column 6, the last day of the month for Column 7, “sum” in Column 8, and the net gallons in Column 9. Enter 999999991 in all other columns.
5. Report gasoline blended with ethanol as a receipt on Schedule 15A as **Product Type 124**. This transaction should mirror the total gallons reported in step four. Report the receipt as a one time summary roll-up for the month by entering “BA” in Column 3, the “FEIN” of the position holder in Column 5, the last day of the month for Column 6, “sum” in Column 7, and the net gallons in Column 8. Enter 999999991 in all other columns.
6. Once disbursed from the terminal, report the disbursement of the combined gasoline and ethanol blend (gasohol) on Schedule 15B as **Product Type 124**. Report this information in detail on a transaction-by-transaction basis.

Company Name, Terminal Code Number, FEIN, and Collection Period Ending: Enter the name, and terminal code number issued by the federal government, the FEIN for the terminal operator shown on the return, and the collection period ending date.

Column Instructions

Columns (1) and (2): Carrier – Enter the name and FEIN of the company that transports the product into the terminal.

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-Exchanges (use ST to report a transfer of ownership of reportable product from one position holder to another within a terminal or bulk plant.)

Columns (4) and (5): Terminal Supplier – Enter the name and FEIN of the position holder that owned the product as reported on the records of the terminal operator when first received in the terminal. You must provide this information regardless of whether the position holder is licensed in Florida.

Column (6): Date Received – Enter the date the product was received into the terminal.

Column (7): Document Number –

- Enter the identifying number from the shipping papers.
- Enter the barge or pipeline number if the product is removed by barge or pipeline.

Column (8): Net Gallons – Enter the net gallons received into the terminal. The total of all amounts entered in this column must agree with the amount shown for receipts on the terminal operator return.

Column (9): Not required in Florida for reporting purposes.

Schedule of Disbursements (Schedule 15B)

Schedule 15B provides detail in support of the amounts shown as disbursements on the terminal operator's return. Use the schedule of disbursements located on pages 7 and 8 to report each removal of petroleum product from a terminal. List each disbursement of product from the terminal on a separate line. Terminal suppliers who operate a terminal facility must report fuel on a disbursement-by-disbursement basis. This requirement applies to products owned and disbursed by the reporting terminal supplier and products disbursed on behalf of other terminal suppliers.

The position holder information on this schedule allows Florida to track each taxpayer's movement of petroleum products into a terminal. However, position holder information will not be available from certain terminals with fungible petroleum products operated as a part of a pipeline system with multiple terminals. In such case, the position holder is not determined at the particular terminal until just prior to the removal of the petroleum product.

Note: Florida requires a terminal operator to report the carrier name and FEIN on Schedule 15B. This information is used to verify the removal of a product from the terminal by comparing it to the carrier return.

In addition, the terminal supplier name and FEIN provide the state with a link to the terminal supplier's return. For each removal listed on the return, there should be a corresponding entry on one of the terminal supplier's schedules filed by the position holder.

Company Name, Terminal Code Number, FEIN, and Collection Period Ending: Enter the name, and terminal code number issued by the federal government, the FEIN for the terminal operator shown on the return, and the collection period ending date.

Column Instructions

Columns (1) and (2): Carrier – Enter the name and FEIN of the company that transports the product from the terminal.

Column (3): Mode of Transport – Enter the mode of transport using 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-Exchanges (use ST to report a transfer of ownership of reportable product from one position holder to another within a terminal or bulk plant.)

Column (4): Destination State – Enter the state, territory, or foreign country to which any reportable gasoline, diesel, or aviation fuel is directed for delivery into any storage facility, receptacle, container, or any type of transportation equipment, for purpose of resale or use.

Columns (5) and (6): Terminal Supplier – Enter the name and FEIN of the company that owned the product as reported on the records of the terminal operator when it was removed from the terminal.

Column (7): Date Shipped – Enter the date the carrier leaves the terminal with the product.

Column (8): Document Number –

- Enter the identifying number from the document issued at the terminal when the product is removed over the rack.
- Enter the barge or pipeline number if the product is removed by barge or pipeline.

Column (9): Net Gallons – Enter the net gallons withdrawn from the terminal. The total of all amounts entered in this column must agree with the amount shown for disbursements on the terminal operator return.

Column (10): Not required in Florida for reporting purposes.

Table of Product Types

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

Column A	Column B
065 – gasoline	167 – undyed diesel
124 – gasohol	B00 – undyed biodiesel (B100)
E00 – denatured ethanol	
Column C	Column D
226 – high sulfur dyed diesel	125 – aviation gasoline
227 – low sulfur dyed diesel	130 – jet fuel
D00 – dyed biodiesel (B100)	142 – undyed kerosene
072 – dyed kerosene	

Tax forms and publications are available at floridarevenue.com/forms.

To speak with a Department of Revenue representative, call Taxpayer Services at 850-488-6800, Monday through Friday, excluding holidays.

For more information on Fuel Tax, visit floridarevenue.com/taxes/fuel. Information is available on Temporary Fuel Tax Licenses during a Disaster or Declared State of Emergency, Tax Incentives, Refunds, Rate Charts, and the Florida Department of Environmental Protection Tank Facility Database.

References

The following documents were mentioned in this form and are incorporated by reference in the rule indicated below. The forms are available online at floridarevenue.com/forms.

Form DR-309636	Terminal Operator Information Return	Rule 12B-5.150, F.A.C.
Form DR-309652	Motor Fuel Taxes XML User Guide for eFile Developers and Transmitters	Rule 12B-5.150, F.A.C.