



Instructions for Filing Mass Transit System Provider Fuel Tax Return

For Calendar Year **2017 and 2018**

DR-309633N

R. 01/15

TC

Rule 12B-5.150
Florida Administrative Code
Effective 01/15

General Instructions

Who Must File?

Licensed mass transit system providers must use this return monthly to report acquisitions, inventory, and use of gasoline, undyed diesel, dyed diesel, and biodiesel fuel. This return is also used to report credits of tax-paid gasoline, undyed diesel, and biodiesel fuel used on the highway, and to pay tax for the use of dyed diesel on the highway as defined under section (s.) 206.87(1)(a) and (b), Florida Statutes (F.S.).

Counties or municipalities that use fuel for both highway use as a mass transit system provider and as a local government user must have separate licenses for each function and file separate returns. Fuel used by a mass transit system provider must be reported on the *Mass Transit System Provider Fuel Tax Return* (DR-309633). Fuel for county and municipal highway use must be reported on the *Local Government User of Diesel Fuel Tax Return* (DR-309634).

Return Due Date: Your tax return is due to the Department on the 1st day of the month following the collection period. Returns filed electronically will be considered late if they are not received by the Department or its agent on or before the 20th day of each month. If you do not file your return electronically, it must be post-marked or hand-delivered to the Department on or before the 20th day of the month following the collection period. If the 20th day is a Saturday, Sunday, state or federal holiday, electronic and paper returns will be accepted as timely if filed on the next business day.

Electronic Filing: File your *Mass Transit System Provider Fuel Tax Return* by using our on-line application. You may enroll to file electronically on our website at: **floridarevenue.com**.

Payment Due Date: You must initiate your electronic payment no later than 5:00 p.m., ET, on the business day prior to the 20th. You must send electronic payments on or before the initiation deadlines. (Check the *Calendar of Due Dates*, Form DR-659.) Visit the Department's website at: **floridarevenue.com** for information on filing and paying taxes electronically.

If you do not file your payment electronically, it must be post-marked or hand-delivered to the Department on or before the 20th day of the month following the collection period. If the 20th day is a Saturday, Sunday, state or federal holiday, payments will be accepted as timely if filed on the next business day.

Late Returns: If your payment or return is late, a delinquency penalty of 10 percent of any tax due will 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, even if you file a tax return with no tax due. Florida law provides a floating interest rate for late payments of taxes due. Interest rates, including daily rates are published

in Tax Information Publications (TIPs) that are updated semiannually on January 1 and July 1 of each year and posted online at: **floridarevenue.com/taxes/tips**.

Tax and Credit Rates: The applicable tax and credit rates are entered by the Department. The state tax rate on fuel and the county fuel tax rates imposed by counties, as provided in ss. 206.41, 206.87, 206.9825, 212.05, and 212.08(4), F.S., are published annually in Taxpayer Information Publications on the Department's website at: **floridarevenue.com/taxes/tips**.

Supplemental Returns: If you must correct a previously filed fuel tax return or supporting schedule information, please contact Return Reconciliation Section 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 Biodiesel Product Types

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. Biodiesel and products labeled or marketed as biodiesel, including products known as "B100," that have not been blended with petroleum diesel, are included in the definition of 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**. Report tax paid fuel on Schedule 1A, and carry the total gallons to Page 4, Part II, Column B, Line 2. Report tax unpaid fuel on Schedule 2A, and carry the total gallons to Page 4, Part II, Column C, Line 2.

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**. Report tax unpaid fuel on Schedule 2A, and carry the total gallons to Page 4, Part II, Column C, Line 2.

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**). Report tax paid fuel on Schedule 1A, and carry the total gallons to Page 4, Part II, Column B, Line 2. Report tax unpaid fuel on Schedule 2A, and carry the total gallons to Page 4, Part II, Column C, Line 2.

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**. Report tax unpaid fuel on Schedule 2A, and carry the total gallons to Page 4, Part II, Column C, Line 2.

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 percent 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 ninety-one percent (91%) gasoline by volume, and the ethanol content must not be less than nine percent (9%) by volume. Gasohol is a reportable product liable for the motor fuel tax administered under Part I, Chapter 206, F.S. Report gasohol as **Product Type 124**, and include it on your tax return in Column A with gasoline.

Line-by-Line Instructions

Do not make entries in shaded areas.

When reporting less than .50 gallons, round down to the nearest whole gallon, if .50 or more, round up to the nearest whole gallon.

Part I – Gasoline

Line 1: Beginning physical inventory – The amounts entered on Line 1 must be the same as the ending physical inventory amounts from Line 5 of your previous month's return.

Line 2: Receipts – Report the total gallons of gasoline and gasohol from the Mass Transit and Local Government User - Schedule of Receipts on Line 2, Column A of your return. Report only the gallons of gasoline and gasohol received during the reporting period.

Line 3: Disbursements – Report the total gallons of gasoline and gasohol from the Mass Transit and Local Government User - Schedule of Disbursements on Line 3, Column A of your return. Report only the gallons of gasoline and gasohol disbursed during the reporting period.

Line 3a. Off-highway use – Report gallons of fuel used for "off-road" purposes. These gallons do not qualify for a refund.

Line 3b. Not applicable to mass transit systems providers.

Line 3c. On-highway use – Report gallons of fuel used in motor vehicles operated by the mass transit system provider.

Line 4: Gain or loss – Enter the number of gallons of gasoline and gasohol gained or lost in storage due to changes in temperature or spillage. Do not report gallons lost as a result of theft.

Line 5: Ending physical inventory – Enter the actual physical inventory as of the final day of the reporting period. The measurement must equal the result of Line 1 plus Line 2 minus Lines 3a and 3c plus or minus Line 4.

Line 6: Gallons entitled to credit – Enter the total of Line 3c minus any gains reported on Line 4.

Line 7: Gasoline credit – Multiply Line 6, Column A by Rate 1 listed above Part I - Gasoline. Enter the result on Line 7, Column A. Carry the total value to Page 3, Line 10b.

Part II – Diesel

Line 1: Beginning physical inventory – The amounts entered on Line 1 must be the same as the ending physical inventory amounts reported on Line 5 of your previous month's return.

Enter gallons of undyed diesel on Line 1, Column B and gallons of dyed diesel on Line 1, Column C.

Line 2: Receipts – Enter the total gallons of diesel fuel reported on your schedule of receipts (Schedule 1A or Schedule 2A). Enter undyed diesel on Line 2, Column B and dyed diesel on Line 2, Column C of your return. Report only the gallons of undyed and dyed diesel fuel received during the reporting period.

Line 3: Disbursements – Report the total gallons of undyed and dyed diesel disbursed (used) during the month. Enter undyed diesel on Line 3, Column B and dyed diesel on Line 3, Column C of your return. Report only the gallons of undyed and dyed diesel fuel disbursed during the reporting period.

Line 3a. Off-highway use – Report gallons of fuel used for "off-road" purposes. These gallons do not qualify for refund.

Line 3b. Not applicable to mass transit systems providers.

Line 3c. On-highway use – Report gallons of fuel used in motor vehicles operated by the mass transit system provider.

- Report gallons of tax-paid undyed diesel fuel in Column B. These gallons qualify for a refund.
- Report gallons of untaxed dyed diesel fuel in Column C. These gallons are subject to tax.

Line 4: Gain or loss – Enter the number of gallons of diesel gained or lost in storage due to changes in temperature or spillage. Do not report gallons lost as a result of theft. Enter gallons of undyed diesel fuel on Line 4, Column B or gallons of dyed diesel fuel on Line 4, Column C.

Line 5: Ending physical inventory – Enter the actual physical inventory as of the final day of the reporting period.

Line 6: Taxable gallons – Carry the total gallons of dyed diesel fuel from Part II, Line 3c, Column C to Line 6, Column C.

Line 7: Tax due – Multiply Line 6, Column C by the tax rate on Line 7. Enter the result on Line 7, Column C. Carry the total to Page 3, Line 9.

Line 8: Diesel fuel credit – Subtract any gain reported on Line 4, Column B from Line 3c, Column B. Multiply the result by the credit rate on Line 8 and enter the result. Carry the diesel fuel credit value to Page 3, Line 10a.

Line 9: Total diesel fuel tax due – Carry the total from Page 4, Part II, Line 7, Column C to Line 9.

Line 10a: Diesel fuel tax credit – Carry the total from Page 4, Part II, Line 8, Column B to Line 10a.

Line 10b: Gasoline fuel tax credit – Carry the total from Page 4, Part I, Line 7, Column A to Line 10b.

Line 11: Combined credits – Add Lines 10a plus 10b.

Line 12: Net tax due – Subtract Line 11 from Line 9. If Line 11 is greater than Line 9, enter the difference in brackets on Line 12 and carry the amount to Line 16.

If your return and payment are submitted on time you may skip to Line 15. If your return or payment is filed after the 20th day of the month, you must calculate and pay penalty and/or interest.

Line 13: Penalty – If your return or payment is late, compute penalty as indicated in the General Instructions under Late Returns and enter the result.

Line 14: Interest – If your tax payment is late, compute interest as indicated in the General Instructions under Late Returns and enter the result.

Line 15: Total due with return – If Line 9 is greater than Line 11; enter the result of Line 9 minus Line 11 plus Lines 13 and 14 on Line 15. This is the amount of tax, penalty, and interest you owe with your return.

Line 16: Amount to be refunded – If Line 11 is greater than Line 9, enter the result of Line 11 minus Line 9.

Schedule Instructions

You must provide completed schedules of receipts for all gasoline, gasohol, and diesel transactions. You must file a separate schedule for each type of fuel received. If you need additional copies of schedules you may make as many copies as you need to provide the required information. You must submit required schedule information in the same format as the schedules provided.

Schedule of Receipts (Pages 5 and 6)

The following schedule types provide detail in support of the amounts shown as receipts on your return. Use this schedule to report receipts of gasoline, gasohol, and diesel on a transaction-by-transaction basis. You must fill out Columns 1 through 5 for each receipt before your return is considered complete.

If you submit a fuel management report for the detail required on the Schedule of Receipts, it must include a summary total entry for each supplier you acquire product from. The fuel management report must be in the same format and provide the same information as the schedules provided.

Schedule Type/Product Type

Complete a separate schedule type for each product type you report. Enter one of the following receipt schedule types with the appropriate product type.

- 1A.** Gallons Received – Florida Tax Paid (Gasoline or undyed diesel including undyed biodiesel)
- 2A.** Gallons Received – Tax Unpaid (Dyed Diesel and any untaxed biodiesel)

Name of Mass Transit System, County, Municipality, or School District, FEIN, and Collection Period Ending

Enter the appropriate information on each schedule page for the reporting mass transit system provider shown on the front of the tax return.

Column Instructions

Column (1): Name of Supplier – Enter the name of the supplier that sold you the product.

Column (2): Supplier's FEIN/DEPN – Enter the FEIN/DEPN of the supplier that sold you the product.

Column (3): Date Received – Enter the date the product was delivered to you.

Column (4): Invoice Number – Enter the invoice or other document number issued by the supplier.

Column (5): Gallons Received – Enter the net amount of whole gallons received.

YOU MUST SIGN AND DATE YOUR RETURN.

Table of Schedule Types

Schedule of Receipts - Use one of the following schedule types for each product type reported.	
1A	Gallons Received - Florida Tax Paid
2A	Gallons Received - Tax Unpaid

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

Table of Product Types

Section A 065 Gasoline 124 Gasohol	Section B 167 Low Sulfur Diesel #2/Undyed/Blended Biodiesel (B20, B10, B5, B2) B00 - Undyed Unblended Biodiesel (B00)
Section C 226 High Sulfur Diesel Fuel-Dyed 227 Low Sulfur Diesel Fuel-Dyed D00 Dyed Biodiesel (B100)	