



Florida Air Carrier Fuel Tax Return

For Calendar Year: 2025

DR-182
R. 01/23
Rule 12B-5.150, F.A.C.
Effective 01/23
Page 1 of 11

920002025999900320270350300000000100002



DOR USE ONLY



☐ Check here if filing a supplemental return

FEIN:

License Number:

Collection Period Ending:

Use black ink.

Handwritten Example

Typed Example



Name
Address
City/St/ZIP

Return Due By

Late After

(See Instructions Beginning on Page 9)

39. Combined tax due: (Page 3, Line 39) 39. \$

40. Credit memos issued by the Florida Department of Revenue: 40. \$

Total Tax Due with Return Calculation

41. Penalty: 41. \$

42. Interest: 42. \$

43. Total due with return: (Line 39 minus Line 40 plus Line 41 plus Line 42) 43. \$

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

Do Not Detach Coupon

Florida Air Carrier Fuel Tax Return Coupon

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

COMPLETE and MAIL with your RETURN/PAYMENT.
Please write your Federal Employer Identification Number (FEIN) on your check.
Be sure to SIGN YOUR CHECK. Make your check payable to:
Florida Department of Revenue

DR-182
R. 01/23

FEIN



ENTER BUSINESS NAME:

Name
Address
City/St/ZIP

DUE WITH
RETURN (LINE 43)

US Dollars | Cents |
\$, , .

FOR COLLECTION
PERIOD ENDING



☐ Check here if payment was made electronically.

Do Not Write in the Space Below.

9200 0 20259999 0032027035 0 30000000001 0000 2



FOR SAMPLE
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Company Name	FEIN	License Number	Collection Period Ending (mmddyy)
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Gallons

[illegible]

1. Beginning physical inventory:
2. Gallons acquired/received Florida tax paid:
3. Gallons acquired/received Florida tax free:
4. Total inventory available:
5. Ending physical inventory:
6. Total: (Line 4 minus Line 5)
7. Gains due to temperature variation:
8. Gallons to be accounted for:

A. Bonded Gallons

9. Sold/loaned to other air carriers:

10. Used in aircraft (aviation gallons):

11. Converted to domestic aircraft use:

12. Aviation turbine fuel converted for use other than in aircraft:

13. Aviation gasoline converted for use other than in aircraft (does not meet the definition of gasoline) :

14. Aviation gasoline converted for use other than in aircraft (meets the definition of gasoline) :

[illegible]

15. Sold/loaned to other air carriers:

16. Used in aircraft (aviation gallons):

17. Aviation turbine fuel converted for use other than in aircraft:

18. Aviation gasoline converted for use other than in aircraft (does not meet the definition of gasoline) :

19. Aviation gasoline converted for use other than in aircraft (meets the definition of gasoline) :

20. Specific losses - bonded and domestic (fire, spillage, temperature, other casualties, excluding theft):

21. Total gallons of bonded and domestic:

22. Bonded aviation fuel converted to domestic aircraft use and other tax free receipts
Columns A and B: (Line 11 times .0427)

23. Bonded aviation fuel for use other than in aircraft
Column A: (Line 14 times .37325); Column B: (Line 12 times .215)

24A. Domestic aviation fuel for use other than in aircraft 4.27 cents paid
Column A: (Line 19 times .37325); Column B: (Line 17 times .215)

24B. Credit for domestic aviation fuel tax-paid: Columns A and B: (Column A: Line 18 plus 19 times .0427);
Column B: (Line 17 times .0427)

24C. Net state domestic aviation fuel tax: Columns A and B: (Line 24A minus Line 24B)

25. Bonded aviation fuel converted to domestic aircraft use and other tax free receipts
Columns A and B: (Line 22 times .002)

26. Bonded and domestic aviation gasoline converted for use other than in aircraft
Column A: (Line 23 plus Line 24C times .00292)

27. Aviation turbine fuel: Column B: (Line 23 plus Line 24C times .0067)

28. State fuel tax due:
Column A: (Line 22 plus Line 23 plus Line 24C) minus (Line 25 plus Line 26)
Column B: (Line 22 plus Line 23 plus Line 24C) minus (Line 25 plus Line 27)

29. Local option tax entitled to collection allowance: (Column C, Total, Aviation Gas Worksheet)

30. Collection allowance - local option tax: (Column A, Line 29 times .011)

31. Local option tax not entitled to collection allowance: (Column E, Total, Aviation Gas Worksheet)

32. Total local option tax due: (Line 29 minus Line 30 plus Line 31)

33. Local option tax entitled to collection allowance: (Column B, Line 12 plus Line 17 times .07)

34. Collection allowance - local option tax: (Column B, Line 33 times .011)

35. Local option tax not entitled to collection allowance: (Column B,
Line 12 plus Line 17 times .097)

36. Total local option tax due: (Line 33 minus Line 34 plus Line 35)

37. Total tax due-Aviation Gasoline: (Column A, Line 28 plus Line 32)

38. Total tax due-Aviation Turbine Fuel: (Column B, Line 28 plus Line 36)

39. Combined tax due: (Column A, Line 37 plus Column B, Line 38. Carry to Page 1, Line 39)



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Sample Form

Check here if filing a supplemental schedule

Schedule/Product Type	Company Name	FEIN	Collection Period Ending (mm/dd/yy)
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[illegible]

1A. Gallons Received - Florida Tax - Paid	125 Aviation Gasoline
2A. Gallons Received From Licensed Supplier - Florida Tax - Unpaid (Exchange)	130 Jet Fuel

[illegible]

[illegible]


☐ 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		.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		.050	
33	Jefferson		.01		.050	
Page 7 Subtotal						



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)
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 8 Subtotal						
Subtotal from Page 7						
Total						

DR-182 Florida Air Carrier Fuel Tax Return

General Information and Instructions

General Information

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, a \$200 penalty will be assessed. This penalty is in addition to all other penalties.

Return Due Date: Your tax return is due to the Department on the 1st day of the month following the collection period. Your return is late if it is 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 must be postmarked or delivered to the Department by the next business day, even if no tax is due.

Payment Due Date: Any taxpayer who paid more than \$5,000 in taxes during the State of Florida's prior fiscal year (July 1 - June 30), must electronically pay taxes in the next calendar year. You must initiate your electronic payment **no later than 5 p.m. ET on the business day prior to the 20th day of the month** to avoid penalty and interest. Keep the confirmation number in your records. You must send electronic payments on or before the initiation deadlines (check the *Florida eServices Calendar of Electronic Payment Deadlines*, Form DR-659). Visit the Department's website at floridarevenue.com/taxes/eServices for information on paying taxes electronically.

Late Returns: If your payment or return is late, no collection allowance is authorized. In addition to all other penalties, a delinquency penalty of 10% of any tax due will be added for each month, or portion of a month, the return is late. The maximum penalty is 50% 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 updated semiannually on January 1 and July 1 of each year and posted online at floridarevenue.com/taxes/rates.

Tax Rates: The applicable tax rates are entered by the Department. The state tax rate on fuel and the county fuel tax rates imposed by counties, as provided in sections (ss.) 206.41, 206.87, 206.9825, 212.05, and 212.08(4), Florida Statutes (F.S.), are published annually at floridarevenue.com/taxes/rates.

Collection Allowance: If you timely file your return and pay the tax due, you are entitled to receive a collection allowance, as provided in ss. 206.43, 206.97, and 206.91, F.S. The rate factors used to calculate the collection allowance are entered by the Department and published annually at floridarevenue.com/taxes/rates.

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

Definitions

Aviation Gasoline - Any motor fuel blended or produced specifically for use in aircraft which has been dyed in accordance with federal regulations. Aviation gasoline does not include fuel used in any manner other than being placed in the storage tank of an aircraft.

Aviation Gasoline (meets the definition of gasoline and is used for purposes other than in an aircraft) - Aviation gasoline that has an octane level that is greater than or equal to 75 and a lead content that is less than or equal to 0.05 grams per gallon. Fuel tax imposed under Chapter 206, F.S., is due on aviation gasoline that is not used in an aircraft and meets the definition of gasoline.

Aviation Gasoline (does not meet the definition of gasoline and is used for purposes other than in an aircraft) - Aviation gasoline that has an octane level that is less than 75 or a lead content that is greater than 0.05 grams per gallon. Sales tax imposed under Chapter 212, F.S., is due on aviation gasoline that is not used in an aircraft and does not meet the definition of gasoline.

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.

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 turbine fuel converted for use other than in aircraft.

Line 13: Enter the total gallons of bonded aviation gasoline (does not meet the definition of gasoline) converted for use other than in aircraft.

Line 14: Enter the total gallons of bonded aviation gasoline (meets the definition of gasoline) converted for use other than in aircraft.

B. Domestic Gallons

Line 15: Enter the total gallons of domestic aviation fuel (aviation gasoline and aviation turbine fuel) sold or loaned to other air carriers.

Line 16: Enter the total gallons of domestic aviation fuel used exclusively in aircraft motors to propel an aircraft.

Line 17: Enter the total gallons of domestic aviation turbine fuel converted for use other than in aircraft.

Line 18: Enter the total gallons of domestic aviation gasoline (does not meet the definition of gasoline) converted for use other than in aircraft.

Line 19: Enter the total gallons of domestic aviation gasoline (meets the definition of gasoline) converted for use other than in aircraft.

Line 20: Enter the total gallons of bonded and domestic aviation fuel lost due to fire, spills, temperature or other casualties (excluding theft).

Line 21: Enter the total gallons of bonded and domestic aviation fuel accounted for (add Lines 9 through 20).

State Tax Calculations:

Line 22: Add receipts of non-tax paid bonded aviation fuel 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 tax rates for Columns A and B, and enter the results in the appropriate column.

Line 23: Multiply the gallons of bonded aviation fuel used for purposes other than in aircraft on Line 14, Column A and Line 12, Column B, Page 3 by the tax rates for Columns A and B, and enter the results in the appropriate column.

Line 24A: Multiply the gallons of tax-paid domestic aviation fuel used for purposes other than in an aircraft on Line 19, Column A and Line 17, Column B, Page 3 by the tax rates and enter the results in the appropriate column.

Line 24B: Multiply the gallons of domestic aviation fuel used for purposes other than in an aircraft (Line 18 plus Line 19, Column A and Line 17, Column B, Page 3) by the on-highway fuel tax rate for Columns A and B, and enter the results in the appropriate column.

Line 24C: For Columns A and B respectively, subtract Line 24B from Line 24A 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.

State Tax Collection Allowance Calculations:

Line 25: Multiply the total from Line 22 for Column A and B, respectively, by the tax rate. Enter the result in the appropriate column for Line 25.

Line 26: Add the tax due for aviation gasoline on Lines 23 and 24C, Column A, and multiply the total by the tax rate. Enter the result in Column A, Line 26.

Line 27: Add the tax due for aviation turbine fuel on Lines 23 and 24C, Column B, and multiply the total by the tax rate. Enter the result in Column B, Line 27.

Line 28: For **Aviation Gasoline** (Column A), subtract the sum of Column A, Line 25 plus Column A, Line 26, from the sum of Column A, Line 22 plus Line 23 plus Line 24C. Enter the result on Line 28, Column A.

For **Aviation Turbine Fuel** (Column B), subtract the sum of Column B, Line 25 plus Column B, Line 27, from the sum of Column B, Line 22 plus Line 23 plus Line 24C. Enter the result on Line 28, Column B.

Local Option Tax and Collection Allowance Calculations: Aviation Gasoline

Line 29: In Column A, enter the total amount of tax from the Aviation Gasoline Worksheet, Column C.

Line 30: Multiply Line 29 above by the tax rate and enter the result in Column A.

Line 31: Enter the total amount of tax from the Aviation Gasoline Worksheet, Column E.

Line 32: Subtract Line 30 from Line 29, add Line 31, and enter the result in Column A.

Aviation Turbine Fuel

Line 33: Add Line 12, Column B and Line 17, Column B, then multiply the result by the tax rate and enter the result in Column B.

Line 34: Multiply Line 33 above by the tax rate and enter in Column B.

Line 35: Add Line 12, Column B and Line 17, Column B, then multiply the result by the tax rate and enter the result in Column B.

Line 36: Subtract Line 34, Column B from Line 33, Column B, then add Line 35, Column B and enter the result in Column B.

Total State and Local Option Tax Due Calculations:

Line 37: Total Tax Due - Aviation Gasoline: Enter the sum of Lines 28 and 32, Column A.

Line 38: Total Tax Due - Aviation Turbine Fuel: Enter the sum of Lines 28 and 36, Column B.

Line 39: Combined Tax Due - Add the amounts from Line 37, Column A and Line 38, Column B and enter the result on Page 3, Line 39 and on Page 1, Line 39.

Front of Return:

Line 39: Enter the amount from Page 3, Line 39 of the return.

Line 40: 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 41: Penalty: If your return or payment is late, enter 10 percent of the tax due (Line 39 minus Line 40) 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 return with no tax due, is \$10.

Line 42: Interest: If your payment is late, add interest to the total tax due (Line 39 minus Line 40). To calculate interest, multiply the tax due (Line 39 minus Line 40) by the number of days late; then multiply that figure by the daily interest rate factor (see "Late Returns" under General Information) and enter.

Line 43: Calculate: Line 39 minus Line 40 plus Line 41 plus Line 42.

You must sign and date your DR-182

Schedule Instructions

We charge an incomplete return penalty if you fail to attach a schedule for which there is a corresponding line entry on your return. File a separate schedule for each type of fuel product received or disbursed. You may photocopy any of the schedules to provide all the required information.

Note: Do not enter information in shaded areas.

If you report:

- less than 0.50 gallons, round down to the nearest whole gallon.
- 0.50 gallons or more, round up to the nearest whole gallon.

Schedules of Receipts (Pages 5 and 6)

Use this schedule to report receipts of fuel for the collection period on a transaction-by-transaction basis.

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

2A. Gallons Received – Tax Unpaid

Company Name, FEIN, and Collection Period Ending

Enter the appropriate information on each schedule page for the air carrier shown on the front of the tax return.

Column Instructions

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

Column (3): Mode of Transport – Enter the mode of transport using one of the following:

- B = Barge
- BA = Book Adjustment (Blending of Fuel)
- J = Truck
- PL = Pipeline
- R = Rail
- S = Ship
- ST = Stock Transfer (Exchanges)

Column (4): Point Of Origin/Destination – Select and enter one of the following to report the point of origin and the point of destination.

Option 1. When the origin or destination is a terminal (either inside or outside Florida), use the Internal Revenue Service (IRS) terminal code to identify the point of origin or destination.

Option 2. When the origin or destination is a non-terminal (bulk storage) location in Florida, use the Florida Department of Environmental Protection (DEP) facility number to identify the point of origin or destination. If the origin or destination is a location in Florida, but is neither a terminal nor a facility required to be registered with the DEP (such as a portable storage tank), use the standard state abbreviation, "FL."

Option 3. When the origin or destination is a non-terminal (bulk storage) location outside Florida, use the standard state abbreviation to identify the point of origin or destination if the point of origin or destination is within the U.S. or a U.S. protectorate; all other non-U.S. points use "ZZ."

Columns (5) and (6): Acquired From/Seller's Name/FEIN – Enter the name and FEIN of the company from which the product was acquired.

Column (7): Date Received – Enter the date you received the product.

Column (8): Document Number

- Enter the identifying number from the manifest issued at the terminal if the product is removed over the rack. If a manifest was not issued by the terminal, use the identifying number from the manifest issued by the seller.
- Enter the pipeline ticket number if the product was moved by pipeline.
- Enter the voyage number if the product was moved by ship or barge.

Column (9): Net Gallons

- Enter the net amount of whole gallons received.
- Calculate and enter a grand total for Column 9 on the last page of each schedule.
- Carry the total of each receipt to Page 3, Line 2 or 3. Report tax paid gallons reported on Schedule 1A on Line 2. Report tax unpaid gallons reported on Schedule 2A on Line 3. In addition, report receipts of **Product Type 125** (aviation gasoline) under Column A and receipts of **Product Type 130** (jet fuel) under Column B.

Columns (10) and (11): Not required for Florida reporting purposes.

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 tax 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 29, 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 31, Column A, Page 3 of the tax return.

Contact Us

Information and tutorials are available at floridarevenue.com/taxes/education.

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.

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