



Wholesaler/Importer Fuel Tax Return

For Calendar Year 2023

Handwritten Example and Typed Example input fields with numbers 0-9 and 'Use black ink.' instruction.

IMPORTANT Complete and return coupon to the Department of Revenue.

COMPLETE FORM DR-309632 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

Wholesaler/Importer Fuel Tax Return Coupon

For Calendar Year: 2023

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 input field

ENTER BUSINESS NAME:

Name Address City/St/ZIP

AMOUNT DUE FROM LINE 30 IF CREDIT DUE ENTER 0 US Dollars Cents input fields

FOR COLLECTION PERIOD ENDING M M D D Y Y input fields

DR-309632

Do Not Write in the Space Below.

FLORIDA  
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REVENUE

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

**Wholesaler/Importer  
Fuel Tax Return**

For Calendar Year: 2023



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, and aviation fuel tax due: (Page 4, Line 24) ..... 24. \_\_\_\_\_

**CREDITS**

25. Ultimate vendor credits: From ultimate vendor credit worksheet (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**

	A. Gasoline	DIESEL		D. Aviation
		B. Undyed	C. Dyed	
1. Beginning physical inventory: .....				
2. Receipts: (Page 5, Section I, Line 6) .....				
3. Disbursements: (Page 5, Section II, Line 9) .....				
4. Transfers: .....				
5. Gain or (Loss): .....				
6. Ending physical inventory: .....				
7. Net taxable gallons: (Page 5, Section I, Line 5).....				

**DOLLARS**

	A. Gasoline	DIESEL		D. Aviation
		B. Undyed	C. Dyed	
8. Gasoline (Line 7, Column A times .26325 ), and Diesel: (Line 7, Column B times .202 ) .....				
9. Aviation: (Line 7, Column D times .0427 ) .....				
10. Collection allowance - Gasoline: (Line 8, Column A times .00153) Aviation: (Line 9, Column D times .002 ) .....				
11. Collection allowance - Diesel: (Line 8, Column B times .0067 ) .....				
12. Net state fuel tax due: .....				

**State Tax Calculations**

8. Gasoline (Line 7, Column A times .26325 ), and Diesel: (Line 7, Column B times .202 ) .....
9. Aviation: (Line 7, Column D times .0427 ) .....
10. Collection allowance - Gasoline: (Line 8, Column A times .00153) 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 and Collection Allowance Calculations - Gasoline**

	A. Gasoline	DIESEL		D. Aviation
		B. Undyed	C. Dyed	
13. Local option tax entitled to collection allowance - Gasoline: (Schedule 11, Page 12, Column C total) .....				
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, Page 12, Column E total) .....				
16. Total local option tax due - Gasoline: (Line 13 minus Line 14 plus Line 15) .....				

13. Local option tax entitled to collection allowance - Gasoline: (Schedule 11, Page 12, Column C total) .....
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, Page 12, Column E total) .....
16. Total local option tax due - Gasoline: (Line 13 minus Line 14 plus Line 15) .....

**Local Option - Tax and Collection Allowance Calculation - 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 times .011 ) .....				
19. Local option tax not entitled to collection allowance - Diesel: (Line 7, Column B times .089 ) .....				
20. Total local option tax due - Diesel: (Line 17 minus Line 18 plus Line 19) .....				

17. Local option tax entitled to collection allowance - Diesel: (Line 7, Column B times .07 ) .....
18. Collection allowance - diesel local option tax: (Line 17 times .011 ) .....
19. Local option tax not entitled to collection allowance - Diesel: (Line 7, Column B times .089 ) .....
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) .....				

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, and aviation 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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Enter the total gallons from each receipt and disbursement schedule on this page. Report receipts and disbursements in whole net gallons

**GALLONS**

	From Schedule	DIESEL			D. Aviation
		A. Gasoline	B. Undyed	C. Dyed	
<b>Section I - Receipts:</b> (see instructions)					
1.	1A				
2.	1B				
3.	2A				
4.	2B				
5.					
6.					
<b>Section II - Disbursements:</b> (see instructions)					
	From Schedule	A. Gasoline	B. Undyed	C. Dyed	D. Aviation
1.	11/5LO				
2.	5A				
3.	5B				
4.	5HW				
5.	7A				
6.	7B				
7.	8				
8.	10				
9.					



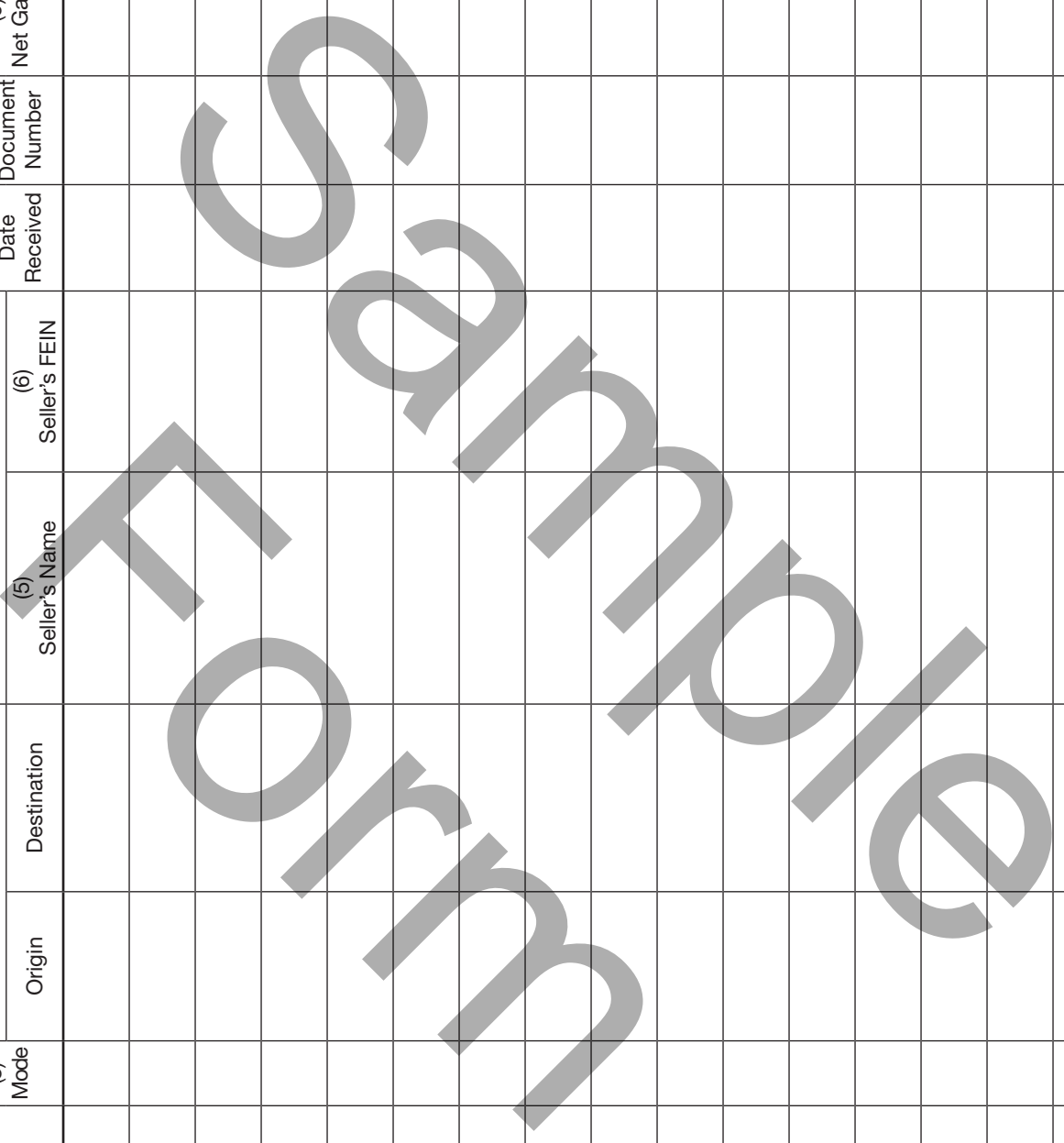
FORMS  
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BRIE





Schedule/Product Type	Company Name	FEIN	Collection Period Ending (mm/dd/yy)
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(1) Carrier's Name	(2) Carrier's FEIN	(3) Mode	(4) Point of		Acquired From		(7) Date Received	(8) Document Number	(9) Net Gallons	(10) Gross Gallons	(11) Billed Gallons	
			Origin	Destination	(5) Seller's Name	(6) Seller's FEIN						
<b>Total</b>												










 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	.07		.079	
02	Baker	.07		.029	
03	Bay	.07		.029	
04	Bradford	.07		.079	
05	Brevard	.06		.029	
06	Broward	.07		.079	
07	Calhoun	.06		.029	
08	Charlotte	.07		.079	
09	Citrus	.07		.079	
10	Clay	.07		.079	
11	Collier	.07		.079	
12	Columbia	.07		.029	
13	Dade (Miami-Dade)	.01		.030	
14	De Soto	.07		.079	
15	Dixie	.06		.029	
16	Duval	.07		.079	
17	Escambia	.07		.069	
18	Flagler	.07		.029	
19	Franklin	.06		.029	
20	Gadsden	.06		.029	
21	Gilchrist	.07		.029	
22	Glades	.07		.029	
23	Gulf	.07		.029	
24	Hamilton	.06		.029	
25	Hardee	.07		.079	
26	Hendry	.07		.049	
27	Hernando	.07		.079	
28	Highlands	.07		.079	
29	Hillsborough	.07		.029	
30	Holmes	.07		.029	
31	Indian River	.06		.029	
32	Jackson	.07		.029	
33	Jefferson	.07		.079	
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	.06		.029	
35	Lake	.07		.029	
36	Lee	.07		.079	
37	Leon	.07		.079	
38	Levy	.06		.079	
39	Liberty	.07		.029	
40	Madison	.07		.079	
41	Manatee	.07		.079	
42	Marion	.07		.079	
43	Martin	.07		.079	
44	Monroe	.07		.079	
45	Nassau	.07		.079	
46	Okaloosa	.07		.059	
47	Okeechobee	.07		.079	
48	Orange	.06		.029	
49	Osceola	.07		.079	
50	Palm Beach	.07		.079	
51	Pasco	.07		.079	
52	Pinellas	.07		.029	
53	Polk	.07		.079	
54	Putnam	.07		.079	
55	St. Johns	.06		.029	
56	St. Lucie	.07		.079	
57	Santa Rosa	.07		.079	
58	Sarasota	.07		.079	
59	Seminole	.07		.029	
60	Sumter	.07		.029	
61	Suwannee	.07		.079	
62	Taylor	.06		.029	
63	Union	.07		.029	
64	Volusia	.07		.079	
65	Wakulla	.07		.029	
66	Walton	.07		.029	
67	Washington	.07		.029	
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. <b>State fuel tax rate:</b> .....	.26325	.202		.0427
7. State tax due: (Line 5 times Line 6) .....				
8. <b>Collection allowance rates for state tax:</b> .....	.00153	.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: .....		.089		
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: .....	.26325	.202		.0427
21. Tax subject to shared collection allowance: (Line 19 times Line 20) .....				
22. Shared collection allowance add-back rates: .....	.000767	.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.) .....				



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MPE