



Registration Package for Motor Fuel and/or Pollutants

GT-400401
R. 07/19

GT-400401 is the item number assigned to the form package posted on our website for registration as a dealer for Florida fuel or pollutants tax with the Department. For your convenience, we have combined all the forms you may need into one package.

The downloadable package contains the six (6) forms listed below.

- 1) **DR-156 – Florida Fuel or Pollutants Tax Application** is the form that you use to register with the Department.
- 2) **DR-600** – Enrollment and Authorization for e-Services form
- 3) **DR-157W** – Bond Worksheet Instructions
- 4) **DR-157** – Fuel or Pollutants Tax Surety Bond
- 5) **DR-157A** – Assignment of Time Deposit
- 6) **DR-157B** – Fuel or Pollutants Tax Cash Bond

For additional information on Florida's Motor Fuel or Pollutants tax requirements visit our website at floridarevenue.com/taxes/fuel



Florida Fuel or Pollutants Tax Application

DR-156
R. 01/18

Rule 12B-5.150
Florida Administrative Code
Effective 01/18

- ❖ Blender
- ❖ Carrier
- ❖ Exporter
- ❖ Importer
- ❖ Local Government
- ❖ Mass Transit System Provider
- ❖ Pollutants
- ❖ Retailer of Natural Gas
- ❖ Terminal Operator
- ❖ Terminal Supplier
- ❖ Wholesaler

Florida Fuel or Pollutants Tax Information

Who must register?

Businesses or individuals that must have a license under Chapter 206, Florida Statutes (F.S.), include those who:

- blend taxable with non-taxable fuel
- blend any product with motor or diesel fuel outside the bulk transfer/terminal system for personal use
- export or import product
- sell product defined as motor, diesel, or aviation fuel, unless at retail
- operate a terminal registered with the Internal Revenue Service
- sell natural gas at retail
- deliver fuel

Note: It is a third degree felony to operate without a license.

Use this application to request one or more of the following licenses:

Blender - Any person who blends any product with motor or diesel fuel and who has been licensed or authorized by the Department as a blender.

Carrier - Every railroad company, pipeline company, water transportation company, private or common carrier, and any other person transporting motor or diesel fuel, casing-head gasoline, natural gasoline, naphtha, or distillate for others, either in interstate or intrastate commerce, to points within Florida, or from a point in Florida to a point outside Florida.

Exporter - Any person who has met the requirements of section (s.) 206.052, F.S., and who is licensed by the Department as an exporter of taxable motor or diesel fuels either from substorage at a bulk facility or directly from a terminal rack to a destination outside Florida.

Importer - Any person who has met the requirements of s. 206.051, F.S., and is licensed by the Department to import motor fuel or diesel fuel upon which no precollection of tax has occurred, other than through bulk transfer, into Florida by common carrier or company-owned trucks.

Local Government User of Diesel Fuel - Any county, municipality, or school district licensed by the Department to use untaxed or dyed diesel fuel in motor vehicles.

Mass Transit System Provider - Any licensed local transportation company providing local bus service that is open to the public and travels regular routes.

Pollutants - Any person who imports or produces a pollutant. Pollutants include any petroleum product, as well as crude oil, pesticides, ammonia, chlorine, and solvents. A pollutant does not include liquefied petroleum gas, medicinal oils, waxes, or products intended for application to the human body, for use in human personal hygiene, or for human ingestion.

Retailer of Natural Gas - Any person who sells or supplies natural gas fuel to an end user, for use in the fuel supply tank of a motor vehicle. "Natural gas fuel" is defined as any liquefied petroleum gas products, compressed natural gas products, or a combination thereof for use in a motor vehicle.

You are not required to obtain a retailer of natural gas license if:

- You only have facilities for placing natural gas fuel into the supply system of an internal combustion engine fueled by individual portable containers of 10 gallons or less and the natural gas is used for an exempt purpose.
- You have a residential refueling device for natural gas that is located at your primary residence and the gas is for personal use only.

Terminal Operator - Any person who owns, operates, or otherwise controls a terminal. A terminal operator that owns the motor or diesel fuel that is transferred through or stored in the terminal, must also be licensed as a terminal supplier.

Terminal Supplier - Any position holder who has been licensed by the Department as a terminal supplier, has met the requirements of ss. 206.05 and 206.90, F.S., and is registered under s. 4101 of the Internal Revenue Code for transactions involving the bulk storage and transfer of taxable motor or diesel fuels.

Wholesaler - Any person who holds a valid wholesaler of taxable fuel license issued by the Department of Revenue.

How do I get a Fuel or Pollutants Tax license?

Follow the five-step process below:

Step 1. Application Process - Complete a separate *Florida Fuel or Pollutants Tax Application* (Form DR-156) for each business activity or group of activities operating under one Federal Employer Identification Number (FEIN). Those businesses with more than one fuel activity may apply for different license classifications on one application.

Step 2. Background Check - Applicants requesting a terminal supplier, importer, pollutants, exporter, blender, carrier, terminal operator, wholesaler or retailer of natural gas fuels license must undergo a background check conducted by the Florida Department of Law Enforcement (FDLE), the Federal Bureau of Investigations (FBI), and the Department of Revenue.

- **Department of Revenue Investigative Background Information** - Complete questions 37 through 49 on the *Florida Fuel or Pollutants Tax Application* (Form DR-156). This information will be used by the Department of Revenue to determine the financial standing of the applicant.

- **Florida Department of Law Enforcement (FDLE) and the Federal Bureau of Investigation (FBI)** – Information on how to initiate an external background check will be provided by the Department of Revenue upon receipt of your *Florida Fuel or Pollutants Tax Application* (Form DR-156).

Persons required to undergo a background check include:

- The license holder.
- The sole proprietor of the license holder.
- A corporate officer or director of the license holder.
- A general or limited partner of the license holder.
- A trustee of the license holder.
- A member of the unincorporated association license holder.
- A participant in a joint venture of the license holder.
- The owner of any equity interest in the license holder, whether as a common shareholder, general or limited partner, voting trustee, or trust beneficiary.
- An owner of any interest in the license or license holder, including any immediate family member of the owner, or holder of any debt, mortgage, contract, or concession from the license holder, who is able to control the business of the license holder.

Note: Publicly held corporations that are traded on a national securities exchange, mass transit system providers and local governments are exempt from undergoing a background check.

Step 3. Bonding – Florida law requires you to file one or more bonds with the Florida Department of Revenue before a terminal supplier, wholesaler, importer, exporter, or pollutants license may be issued. Other than an importers license, the bond must equal three times the estimated average monthly gallons purchased times the total tax levied, not to exceed \$100,000. An importer's bond must equal 60 days of tax liability. There is not a maximum bond amount for an importers license. A separate bond is required for each product type. If the average is less than \$50, no bond is required.

Complete the *Bond Worksheet* (Form DR-157W). Provide the required *Fuel or Pollutants Tax Surety Bond* (Form DR-157), *Assignment of Time Deposit* (Form DR-157A), *Fuel or Pollutants Tax Cash Bond* (Form DR-157B), or *Irrevocable Letter of Credit* located on our website at floridarevenue.com/forms under Forms and Publications.

Step 4. Enrolling to File and Pay Electronically – Terminal suppliers, wholesalers/importers, blenders, terminal operators, petroleum carriers, and exporters are required to file and pay electronically. In addition to all other penalties, Florida law imposes a monthly penalty of \$5,000 for failing to file and pay electronically. Enroll to file and pay electronically on our website at floridarevenue.com or by completing an *Enrollment and Authorization for e-Services* (Form DR-600).

Step 5. Submitting your Application - Mail your application (Form DR-156) and bond worksheet (Form DR-157W) to:

ACCOUNT MANAGEMENT FUEL UNIT MS 1-5730
FLORIDA DEPARTMENT OF REVENUE
5050 W TENNESSEE ST
TALLAHASSEE FL 32399-0160

How much is the license?

A registration fee is not required to obtain a fuel or pollutants license.

When are licenses issued?

The Department will mail the *Fuel/Pollutants License* (Form DR-114) to you when all application requirements have been met. A *Fuel/Pollutants License* authorizes you to begin conducting business for the activities listed on the license. If you do not send the required form(s) to the Department and complete the background investigation(s), we will not be able to approve your application. Licenses are typically issued within two weeks.

A *Fuel/Pollutants License* (Form DR-114) is valid for one year (January 1 – December 31) and must be renewed annually. The Department mails annual renewal forms to all registered certificate holders beginning in October. Be sure to notify the Department of business address changes so that you will receive information and renewal forms. If you do not annually renew your *Fuel/Pollutants License*, you will be required to submit a new registration application and undergo another background investigation.

When do I begin filing tax returns?

Tax returns must be filed monthly, beginning with the month your business opens. A return must be filed even if no tax was collected. A retailer of natural gas is not required to report or pay tax on natural gas fuel purchases until January 1, 2019.

What if I am already doing business and have not applied?

The business owner should immediately stop operating and contact the Account Management Fuel Unit to properly register and make arrangements to calculate and remit any taxes or penalties due.

When do I need to contact the Department of Revenue?

- If you move.
- If you need assistance.
- If you close your business.
- If you change your contact person.
- If you change or add a licensable business activity.

How do I get more information?

- For assistance with this application or general information about fuel tax, call Taxpayer Services at 850-488-6800, Monday through Friday (excluding holidays).
- Information and forms are available on our website at floridarevenue.com/forms.



Florida Fuel or Pollutants Tax Application

1. Federal Employer Identification Number (FEIN)

FEIN -

2. Business Name _____ Phone No. _____

3. Trade Name, D.B.A. or A.K.A. _____ Fax No. _____

4. Contact Person _____ Phone No. _____ ext. _____

5. Contact Email Address _____

6. Type and Legal Organization: (Please check only one)

- A) Corporation (check one): C Corp S Corp *If corporation, check any of the appropriate boxes that apply:*
 Publicly Held Corporation* Privately Held Corporation Wholly Owned Subsidiary of a Publicly Held Corporation
- B) Partnership (check one): General Limited Joint Venture
- C) Limited Liability Company (check one): Single Member Multi-member
- D) Individual/Sole Proprietorship
- E) Business Trust
- F) Governmental Agency

* Publicly held corporations must attach Federal Form 10K or the most recent annual report documenting publicly held status.

7. Principal Business Location Address (cannot be a post office box) _____

City _____ County _____ State _____ ZIP _____
Country _____ Foreign Postal Code _____

8. How would your company like to receive information on Florida fuel or pollutants tax? (Please check one)

- Mail (U.S. Postal Service)
- Fax Fax No. _____
- Email Email address _____

9. Check the box that applies to your business activity and provide the date you became or will become required to obtain a license.

- Blender Beginning Date of Business Activity / /
- Common Carrier Beginning Date of Business Activity / /
- Exporter Beginning Date of Business Activity / /
- Importer Beginning Date of Business Activity / /
- Local Government User of Diesel Fuel Beginning Date of Business Activity / /
- Mass Transit System Provider Beginning Date of Business Activity / /
- Pollutants Beginning Date of Business Activity / /
- Private Carrier Beginning Date of Business Activity / /
- Retailer of Natural Gas Beginning Date of Business Activity / /
- Terminal Operator Beginning Date of Business Activity / /
- Terminal Supplier Beginning Date of Business Activity / /
- Wholesaler Beginning Date of Business Activity / /

10. A) Do you operate or otherwise control a terminal? YES NO

B) If "YES," state the number of terminals: _____ and complete the following information for each terminal location address you operate. If necessary, attach additional sheets.

Terminal Location Address _____

City _____ State _____ ZIP _____ Phone No. _____

Terminal Location Address _____

City _____ State _____ ZIP _____ Phone No. _____

Terminal Location Address _____

City _____ State _____ ZIP _____ Phone No. _____

11. Address where business records are maintained (cannot be a post office box) _____

City _____ County _____ State _____ ZIP _____
Country _____ Foreign Postal Code _____

12. Mailing address (cannot be a post office box) _____

City _____ County _____ State _____ ZIP _____
Country _____ Foreign Postal Code _____

13. Corporation Information

A) License Applicant: Date of Incorporation _____

If filing as a corporation, list the state in which you are incorporated: _____

List other states where your corporation has operated or is operating: _____

B) Parent Corporation (if applicable) Parent Corporation FEIN -

Parent Corporation Name _____

Parent Corporation Address _____

City _____ County _____ State _____ ZIP _____

Country _____ Foreign Postal Code _____ Phone No. _____ Ext. _____

NOTE: If incorporated in a state other than Florida, you must attach a certified copy of the certificate or license issued by the Florida Secretary of State authorizing the corporation to transact business in Florida.

14. Personnel/Partner Information: Full name, social security number (SSN)*, FEIN (if applicable), and address of each corporate officer, owner, general partner, stockholder with a controlling interest, and/or director. (Make copies of this page if additional space is needed.)

A) Name _____ SSN - - (Individual)
Home Address _____ FEIN - (Business)
City _____ County _____ State _____ ZIP _____
Country _____ Foreign Postal Code _____ Phone No. _____ Ext. _____
Corporate or Business Title _____ Interest/Ownership _____ %

B) Name _____ SSN - - (Individual)
Home Address _____ FEIN - (Business)
City _____ County _____ State _____ ZIP _____
Country _____ Foreign Postal Code _____ Phone No. _____ Ext. _____
Corporate or Business Title _____ Interest/Ownership _____ %

C) Name _____ SSN - - (Individual)
Home Address _____ FEIN - (Business)
City _____ County _____ State _____ ZIP _____
Country _____ Foreign Postal Code _____ Phone No. _____ Ext. _____
Corporate or Business Title _____ Interest/Ownership _____ %

D) Name _____ SSN - - (Individual)
Home Address _____ FEIN - (Business)
City _____ County _____ State _____ ZIP _____
Country _____ Foreign Postal Code _____ Phone No. _____ Ext. _____
Corporate or Business Title _____ Interest/Ownership _____ %

* Social security numbers (SSNs) are used by the Florida Department of Revenue as unique identifiers for the administration of Florida's taxes. SSNs obtained for tax administration purposes are confidential under sections 213.053 and 119.071, Florida Statutes, and not subject to disclosure as public records. Collection of your SSN is authorized under state and federal law. Visit the Department's website at: floridarevenue.com and select "Privacy Notice" for more information regarding the state and federal law governing the collection, use, or release of SSNs, including authorized exceptions.

15. Carrier Information

A) Do you transport petroleum products/fuels over the highways and/or waterways of Florida? YES NO *If "NO," go to question 16.*
 If "YES," are you a common carrier? YES NO *If "NO," go to question 15(B)*
 If "YES," what mode of transportation is used to transport the fuel/petroleum products? Truck Rail Vessel Pipeline

B) **If you are not a common carrier,** list the make/model, year, vehicle identification number, and total tanker capacity of each truck, barge, boat, or other equipment used to transport fuel on the highways or waterways of Florida. Cab cards will be issued for each motor vehicle or item of equipment used to transport fuel. (If necessary, attach a separate sheet.)

Make/Model	Year	Vehicle ID Number	Tanker Capacity (in Gallons)

16. Fuel Storage Information

Answer all questions. DO NOT leave any blank.

- 1) Do you have a through-put agreement? YES NO
- 2) Do you deliver fuel directly to retail locations? YES NO
- 3) Do you own, operate or lease any bulk storage tanks in Florida? YES NO

If "YES" to 3, list all below and indicate whether it is owned or leased:

Tank Capacity (in Gallons)	*DEP Number	Physical Location (Address)	Own/Lease

* "DEP number" means the facility identification number assigned by the Florida Department of Environmental Protection to your location. DEP numbers are not assigned to Natural Gas dealers. (If necessary, attach a separate sheet.)

17. Pollutants Storage Information

Will this business produce, import, or remove petroleum pollutants through a terminal rack in Florida? YES NO

If "YES" (check appropriate box(es)):

- Produce Import or cause to be imported (into Florida) Export
- Be entitled to a refund on the following taxable pollutants:
 - Petroleum Products Ammonia Pesticides Chlorine
 - Motor Oil or Other Lubricants Crude Oil Solvents Perchloroethylene
 - Other (specify) _____

List the type of pollutant, location of storage facility, and estimated volume of taxable units imported, produced, or sold in Florida.

Type of Pollutant	Location of Storage Facility	Taxable Units

18. **Bond Information** - Attach a completed DR-157W (*Bond Worksheet*)

19. **List all suppliers of pollutants.**

Name of Supplier	License Number

Licensing Information

20. A) Do you sell or supply natural gas at retail for use in motor vehicles? ----- YES NO
 B) Do you purchase natural gas fuel for use in a motor vehicle from someone other than a natural gas fuel retailer (e.g., a mass transit or waste management company who owns and operates their own filling station)?
 If use is limited to one or more of the following, do not answer "Yes":
 • You purchase natural gas fuel for agricultural purposes.
 • You receive natural gas fuel from a personal refueling device located at your primary residence.
 • You are a state, local, or federal government entity who purchases and uses natural gas fuel in government owned vehicles. ----- YES NO
 C) If you answered "YES" to question 20A or 20B, provide the physical location and the type of natural gas fuel used or sold. If you have more than 5 locations, attach a separate sheet to your application listing the physical address and activity type for each location.

Station No.	Physical Address of Retail Station	Activity Type *
1		
2		
3		
4		
5		

* Activity type is defined as liquefied petroleum gas products (LPG), compressed natural gas products (CNG), or a combination thereof (LPG/CNG) for use in a motor vehicle.

21. A) Do you wholesale motor, diesel, or aviation fuel?----- YES NO
 B) If "YES," do you have (or have you applied for) a wholesaler license? ----- YES NO
 22. Are you a county, municipality, or school district that uses untaxed diesel fuel in motor vehicles? ----- YES NO
 23. Are you a mass transit system providing local bus service that is open to the public and travels regular routes? ----- YES NO
 24. A) Do you have a valid refund permit number? ----- YES NO
 B) If "YES," what is your refund permit number? ----- _____
 25. A) Are you registered to collect and/or remit sales tax? ----- YES NO
 B) If "YES," what is your sales tax registration number? ----- _____
 26. Will this business import fuels into Florida upon which there has been no precollection of Florida tax? - YES NO
 27. A) Are you registered as a Position Holder under section 4101 of the Internal Revenue Code for transactions involving the storage and transfer of motor and/or diesel fuel(s)? ----- YES NO
 B) If "YES," what is your federal fuel registration number?----- _____

28. Do you blend products for use as motor fuel, diesel fuel, or aviation fuel? ----- YES NO
29. Do you transport petroleum products either for yourself or for hire?----- YES NO
30. If you are applying for a wholesaler license, do you request authority to make deferred fuel tax payments to your supplier by electronic funds transfer? ----- YES NO
31. Do you export fuels from Florida other than by pipeline or marine vessels? ----- YES NO
32. Do you have any other outstanding tax liability with the Department of Revenue? ----- YES NO
33. Have you or other owners, officers, directors, or stockholders with a controlling interest, been convicted of, or entered a plea of guilty or nolo contendere to, a felony committed against the laws of any state or the United States? ----- YES NO
34. Blender Information
- A) Do you produce biodiesel fuel from vegetable or animal oils or fats?----- YES NO
- B) Do you import biodiesel fuel into Florida?----- YES NO
- C) Do you blend biodiesel fuel with petroleum diesel? ----- YES NO
- D) Do you sell biodiesel fuel or biodiesel blends?----- YES NO
35. Do you sell aviation fuel at retail for any purpose other than directly into the fuel tank of an airplane? --- YES NO
36. A) Do you own or operate retail stations that sell gasoline, diesel fuel, or aviation fuel posted at retail prices? ----- YES NO
- B) If yes, how many locations do you own or operate? ----- _____

Department of Revenue Investigative Background Information – The following information will be used by the Department to conduct a background investigation. You may attach a separate document if additional space is required. If a question does not apply to your business, enter N/A.

37. What other, if any, active fuel license do your officer or owners hold in any state, including Florida? List the business name, the state, and the license number. List any other business that is associated with fuel in Florida or any other state.
38. List all active Florida sales and use tax registration numbers issued to you, to your company, or to officers or owners of the company.
39. Has the company, owners, or officers ever been issued a fuel license or a sales and use tax license from any state, including Florida, that is now expired? List the type of license, license number, state where the license was issued, and reason for expiration.

40. Describe any affiliation between your company and its primary supplier or customer.

41. Is an occupational license required by the city or county for your business location? If yes, attach a copy of the current license.

42. If you do not own the property where the business is located or will operate, please provide the name and telephone number of the owner of the property.

43. Other than the address on your application, list all other locations in Florida that your company or representative maintains.

44. Are you currently associated with any fuel business that is located in other states or the State of Florida? List the state name, company name, and state license type.

45. Are your corporate officers involved or have interest in any other fuel related businesses in any state, including Florida? If so, list company name, company address, officer's name.

46. Have you ever been denied a license in any state, including Florida? If so, explain why.

47. Has your corporation, officers, or any affiliated entities ever been part of a bankruptcy proceeding? If yes, provide specific case details.
48. Has your corporation, officers, or any affiliated entities now or within the past 10 years been involved in any litigation or fuel tax issues in Florida or any other state? If so, provide details.
49. Who has signatory authority on the business bank accounts?

Affidavit of Applicant(s)

I, the undersigned individual(s), or if a corporation for itself, its officers, and directors, hereby swear or affirm under penalty of perjury as provided in section 837.06, Florida Statutes, that I am duly authorized to make the foregoing application and that the application and all attachments are true and correct representation(s) of the premises to be licensed. If licensed, I agree that the place of business may be inspected and searched, during business hours or at any time business is being conducted on the premises, by officials and agents of the Department of Revenue for the purposes of determining compliance with Chapter 206, F.S.

Sworn to (or affirmed) and subscribed before me

State of _____ County of _____ this _____ day of _____, _____.

Signature of Applicant

Signature of Notary Public

Print or Type Applicant's Name

Print, Type or Stamp Name of Notary

WARNING:

Read carefully: This instrument is a sworn document. False answers could result in criminal prosecution subject to fine and/or imprisonment and denial of your application.

Personally Known _____ or Produced Identification _____
Type of Identification Produced _____



Enrollment and Authorization for e-Services

DR-600
R. 01/15
TC



This form can be completed online at www.floridarevenue.com



To enroll for multiple taxes or fees, you must use a separate form for each tax or fee or you can enroll online all at once.

Rule 12-24.011
Florida Administrative Code
Effective 01/15

Section 1 – Check the Box That Applies

<input type="checkbox"/> Initial enrollment Complete all sections	<input type="checkbox"/> Change in filing/ payment method Complete sections 2, 4, 5, and 6	<input type="checkbox"/> Bank change Complete sections 2, 5, and 6	<input type="checkbox"/> Contact information change Complete sections 2, 3, & 6
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If you wish to enroll for multiple taxes or accounts, you must use a **separate form** for each one **or** enroll online using our Internet site. The online application allows you to enroll for all taxes at one time.

Section 2 – Business Information

Business entity name	Type of tax (Note: Only 1 tax type per form)
FEIN/SSN*	Tax account/certificate number (if different from FEIN/SSN)

*Social security numbers (SSNs) are used by the Florida Department of Revenue as unique identifiers for the administration of Florida's taxes. SSNs obtained for tax administration purposes are confidential under sections 213.053 and 119.071, Florida Statutes, and not subject to disclosure as public records. Collection of your SSN is authorized under state and federal law. Visit our Internet site at www.floridarevenue.com and select "Privacy Notice" for more information regarding the state and Federal law governing the collection, use, or release of SSNs, including authorized exceptions.

Section 3 – Contact Information

Electronic Payment Contact Person's Information		Electronic Return Contact Person's Information	
Name		Name	
Mailing address		Mailing address	
City/State/ZIP		City/State/ZIP	
Telephone number (include area code)	Fax number (include area code)	Telephone number (include area code)	Fax number (include area code)
E-mail address		E-mail address	
Contact is a: <input type="checkbox"/> company employee <input type="checkbox"/> non-related tax preparer		Contact is a: <input type="checkbox"/> company employee <input type="checkbox"/> non-related tax preparer	
If tax preparer, provide Preparer Taxpayer Identification Number (PTIN):		If tax preparer, provide Preparer Taxpayer Identification Number (PTIN):	
If reemployment (RT) agent, provide RT Agent Number		If reemployment (RT) agent, provide RT Agent Number	

Section 4 – Filing/Payment Method Selection and Descriptions

ACH-Debit (e-check) is the action taken when the Department's bank withdraws a tax payment from the taxpayer's bank account upon payers request; the taxpayer's account is **debited**.

ACH-Credit is the action taken when the taxpayer's bank transfers a tax payment to the Department's bank account; the Department's account is **credited**. **This is not a credit card payment.**

Electronically File Electronically Pay (select one): ACH Debit (e-check) ACH Credit

Section 5 – Banking Information (not required for ACH-Credit)

Bank Name _____ ABA Routing/Transit No.

Bank Account No. _____

Account Type Business Checking Personal Checking Business Savings Personal Savings

Note: Due to federal security requirements, we cannot process international ACH transactions. If any portion of the money used in payments you will make will come from financial institutions located outside of the US or its territories for the purpose of funding these payments, please contact us to make other payment arrangements. If you are unsure, please contact your financial institution.

Section 6 – Enrollee Authorization and Agreement

This is an Agreement between the Florida Department of Revenue, hereinafter “the Department,” and the business entity named herein, hereinafter “the Enrollee,” entered into according to the provisions of the Florida Statutes and the Florida Administrative Code.

By completing this agreement and submitting this enrollment request, the Enrollee applies and is hereby authorized by the Department to file tax returns and reports, make tax and fee payments, and transmit remittances to the Department electronically. This agreement represents the entire understanding of the parties in relation to the electronic filing of returns, reports, and remittances.

The same statute and rule sections that pertain to all paper documents filed or payments made by the Enrollee also govern an electronic return, or payment initiated electronically according to this enrollment.

I certify that I am authorized to sign on behalf of the business entity identified herein, and that all information provided in this document has been personally reviewed by me and the facts stated in it are true. According to the payment method selected, I hereby authorize the Department to present debit entries into the bank account referenced at the depository designated herein (ACH-Debit), or I am authorized to register for the ACH-Credit payment privilege and accept all responsibility for the filing of payments through the ACH-Credit method.

_____ Signature	_____ Title	_____ Date
_____ Print Name	_____ Telephone Number	
_____ Second signature (if dual signature account)	_____ Title	_____ Date

Most change/update requests can be made online if you are already enrolled and have your user information.

<p>Enroll online at www.floridarevenue.com</p>	<p>or, Complete and mail this form to: Account Management Mail Stop 1-5730 Florida Department of Revenue 5050 W Tennessee St Tallahassee, FL 32399-0160 Fax 850-488-5997</p>	<p>Call for assistance: 850-488-6800</p>
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Bond Worksheet Instructions

DR-157W
R. 10/13
TC 01/18
 Rule 12B-5.150
 Florida Administrative Code
 Effective 01/14

Florida law requires you to file one or more surety bonds or other form of security with the Florida Department of Revenue before a terminal supplier, importer, exporter, or pollutant license may be issued. Instead of a surety bond, you may submit an assignment of time deposit, cash bond, or an irrevocable letter of credit.

To compute the bond(s) required for your license classification(s), complete the attached bond worksheet and include it with your *Florida Fuel or Pollutants Tax Application* (Form DR-156). If you have questions, please call Account Management - Fuel Unit at 850-488-6800.

Fuel and Pollutant Bond Requirements

Fuel License Type	Bond Requirement	Background Investigation
Air Carrier	No	No
Blender	No	Yes
Bio-diesel Manufacturer	Yes	Yes
Exporter	Yes	Yes
Municipality, County, or School District	No	No
Mass Transit	No	No
Petroleum Carrier (Private/Common)	No	Yes
Pollutants	Yes	Yes
Retailer of Natural Gas (*not effective until 1/1/2019)	Yes*	Yes
Terminal Operator	No	Yes
Terminal Supplier	Yes	Yes
Wholesaler	Yes	Yes
Wholesaler/Importer	Yes	Yes

Worksheet Instructions

Step #1: Fuel Product Type (COLUMN 1). Identify the table(s) associated with the license type(s) that require a bond or other security. Identify the fuel type(s) that you will deliver or import into Florida or export out of Florida.

Terminal Suppliers	Table A1
Wholesaler With EFT Authority*	
No Import Activity	Table A1
With Import Activity	Table A1 and Table B
Export Activity	Table A1
Wholesaler Without EFT Authority*	
No Import Activity	Table A2
With Import Activity	Table A2 and Table B
Export Activity	Table A1
Pollutants	Table C
Exporters	Table A1

***EFT Authority** — Allows wholesalers to withhold payment of tax to a terminal supplier until the 19th day of the following month in which the fuel was purchased.

Step #2: Tables A1 and A2 - Terminal Suppliers, Wholesalers, and Exporters: For each fuel type, estimate the average monthly gallons of fuel to be purchased for delivery in Florida or for export.

Table B - Importers: For each fuel type, estimate the average daily gallons of fuel to be purchased for delivery in Florida.

Table C - For each pollutant, estimate the average monthly gallons first removed from storage in Florida or first sold in Florida.

For each type of fuel or pollutant, enter the estimated number of gallons in COLUMN 2 of the applicable Table(s).

Step #3: Multiply the estimated gallons from (COLUMN 2) by the tax rate(s) shown in (COLUMN 3). Enter the result in (COLUMN 4). Tax rates are published annually in Tax Information Publications posted on the Department's website at floridarevenue.com/taxes/tips or floridarevenue.com/taxes/rates.

Step #4: Multiply the result in COLUMN 4 by the number in COLUMN 5. Enter the result in COLUMN 6. This is your **bond amount**.

Step #5: Attach the completed Bond Worksheet to your completed application (Form DR-156).

Bonds and Security

To satisfy bond requirements, you must provide one or more of the following for each bond required.

Fuel or Pollutant Tax Surety Bond (DR-157)
Assignment of Time Deposit (DR-157A)
Fuel or Pollutant Tax Cash Bond (DR-157B)

An irrevocable letter of credit may be submitted to the Department of Revenue instead of a surety bond. An irrevocable letter of credit must contain the following:

- The Florida Department of Revenue must be the beneficiary
- The expiration of the letter of credit must automatically be extended without amendment for a one-year period unless otherwise authorized in writing by the Department

If the letter of credit is to cover more than one fuel product type, a cover letter of explanation must be provided.

At least 60 days prior to any expiration or termination of the letter of credit, the bank or savings association must notify the Department of the expiration or termination.

Contact Us

Information, forms, and tutorials are available on the Department's website at: floridarevenue.com

If you have questions, contact Taxpayer Services at 850-488-6800, Monday through Friday, excluding holidays.

For written replies to tax questions, write:

Taxpayer Services – Mail Stop 3-2000
Florida Department of Revenue
5050 W Tennessee St
Tallahassee FL 32399-0112

Subscribe to our tax publications to receive due date reminders or an e-mail when we post:

- Tax Information Publications (TIPs).
- Proposed rules, notices of rule development workshops, and more.

Go to: floridarevenue.com/dor/subscribe

The Department annually publishes the state and local motor fuel tax rates for each county in a Tax Information Publication (TIP) on Fuel Tax Rates. Exhibit B contains the motor fuel tax rate in the “Total Tax Imposed” column and the “Local Option Above Minimum” rate for each county. The annual TIPs are posted on the Department’s web site at floridarevenue.com. Use the most recent annual TIP to determine the applicable tax rates for purposes of calculating the bond amount.

Table A1
Terminal Suppliers, Wholesalers with EFT Authority, and Exporters

Column 1 (Product Type)	Column 2 (Estimated Average Monthly Gallons)	Column 3 (Tax Rate)	Column 4 (Tax Due)	Column 5 (Months)	Column 6 (Bond Amount)
Motor Fuel		*\$	\$	3	(\$100,000 cap) \$
Diesel Fuel		\$.329	\$	3	(\$100,000 cap) \$
Aviation Fuel		\$.0427	\$	3	(\$100,000 cap) \$

* For a Single County: To calculate the Tax Due (Column 4), multiply the estimated average monthly gallons (Column 2) by the “Total Tax Imposed” (Exhibit B of the most current rate TIP) in the county where the product will be sold.

For Multiple Counties: Calculate the Tax Due (Column 4) using one of two methods:

- In Column 3, enter \$.35368, the average tax imposed. Multiply the estimated average monthly gallons (Column 2) by \$.35368
- For each county where the product will be sold, multiply the estimated average monthly gallons (Column 2) by the “Total Tax Imposed” (Exhibit B of the most current rate TIP) for that county to calculate the tax due. Total the tax due for each county and enter the total tax due for all counties in Column 4.

Table A2
Wholesalers Without EFT Authority

Column 1 (Product Type)	Column 2 (Estimated Average Monthly Gallons)	Column 3 (Tax Rate)	Column 4 (Tax Due)	Column 5 (Months)	Column 6 (Bond Amount)
Motor Fuel		**\$	\$	3	(\$100,000 cap) \$

** Calculate the Tax Due (Column 4) using one of two methods:

- In Column 3, enter \$.03, the average local option tax above the minimum. Multiply the estimated average monthly gallons (Column 2) by \$.03 to calculate the Tax Due (Column 4); or,
- For each county where the product will be sold, multiply the estimated average monthly gallons by the local option tax above the minimum (Exhibit B of the most current rate TIP) for that county to calculate the tax due. Total the tax due for each county and enter the total tax due for all counties in Column 4.

Table B
Supplemental Bond for Importer License

Column 1 (Product Type)	Column 2 (Estimated Average Daily Gallons)	Column 3 (Tax Rate)	Column 4 (Tax Due)	Column 5 (Days)	Column 6 (Bond Amount)
Motor Fuel		***\$	\$	60	\$
Diesel Fuel		\$.329	\$	60	\$
Aviation Fuel		\$.0427	\$	60	\$
Total Imported					Total Importer Bond for all 3 fuel types (No \$ 100,000 cap) \$

*** For a Single County: To calculate the Tax Due (Column 4), multiply the estimated average daily gallons (Column 2) by the “Total Tax Imposed” (Exhibit B of the most current rate TIP) in the county where the product will be sold.

For Multiple Counties: Calculate the Tax Due (Column 4) using one of two methods:

- In Column 3, enter \$.35368, the average tax imposed. Multiply the estimated average daily gallons (Column 2) by \$.35368 to calculate the Tax Due (Column 4); or,
- For each county where the product will be sold, multiply the estimated daily gallons (Column 2) by the “Total Tax Imposed” (Exhibit B of the most current rate TIP) for that county to calculate the tax due. Total the tax due for each county and enter the total tax due for all counties in Column 4.

Table C
Pollutants

Column 1 (Product Type)	Column 2 (Estimated Average Monthly Gallons)	Column 3			Total Tax Rate	Column 4 (Tax Due)	Column 5 (Months)	Column 6 (Bond Amount)
		(Coastal Protection Tax Rate)	(Water Quality Tax Rate)	(Inland Protection Tax Rate)				
Diesel, Gasoline, Gasohol, and other Pollutants		0.000476	0.00119	0.019048	\$0.020714	\$	3	\$
Asphalt Oil, Chlorine, Pesticides, Petrochemicals, and Residual Oils #5 and #6		0.000476	0.00119		\$0.001666	\$	3	\$
Crude Oil		0.000476			\$0.000476	\$	3	\$
Perchloroethylene			5.00		\$5.00	\$	3	\$
Motor Oil and other Lubricants			0.025		\$0.025	\$	3	\$
Solvents			0.059		\$0.059	\$	3	\$
Ammonia		0.000476	0.000476		\$0.000952	\$	3	\$
Total Subject to Pollutants Tax						\$	3	Total Pollutant Bond (\$100,000 cap) \$

See Rule 12B-5.400, F.A.C., *Producers and Importers of Pollutants*, and Form DR-904, *Pollutants Tax Return*, for definitions of pollutants subject to tax.

Note: Statutory rates for pollutants based upon barrels have been converted to a rate per gallon.



MAIL TO:
 FLORIDA DEPARTMENT OF REVENUE
 ACCOUNT MANAGEMENT - FUEL UNIT
 MS 1-5730
 5050 W. TENNESSEE ST.
 TALLAHASSEE, FL 32399-0160

Fuel or Pollutants Tax Surety Bond

DR-157
R. 10/13
TC
 Rule 12B-5.150
 Florida Administrative Code
 Effective 01/14

FLORIDA

Please complete and submit an original bond form for each fuel product type or taxable pollutant. An applicant cannot be issued a fuel license by the Department of Revenue until the proper security is submitted. An importer's bond is required in addition to a wholesaler's bond pursuant to Rule 12B-5.030, F.A.C. If further information is needed, please contact Account Management - Fuel Unit at 850-488-6800.

State of _____ County of _____ bond number _____

We, _____, as principal, and _____, as surety,

(name of principal) (name of surety)

are bound to the Florida Department of Revenue on behalf of the State of Florida, in the sum of

\$ _____ for the payment of which we bind ourselves, our successors and assigns, heirs, and personal representatives, jointly and severally.

Principal acknowledges that _____ is engaged in business which is subject to the Florida Statute

(he, she, it)

identified below: (Please check the appropriate box.)

- () Motor fuel pursuant to Chapter 206, F.S. () Pollutants tax pursuant to Chapter 206, F.S.
- () Diesel fuel pursuant to Chapter 206, F.S. () Importer's bond pursuant to section 206.051, F.S.
- () Aviation fuel pursuant to Chapter 206, F.S. () Alternative fuel pursuant to Chapter 206, F.S.

THE CONDITION OF THIS BOND is that if the principal faithfully complies with the Florida statutory tax provisions regarding such business of the principal then this bond is void; otherwise it remains in force.

The surety agrees that if the surety wishes to cancel the bond, notification must be submitted in writing to the Department of Revenue. Surety will mail the cancellation notice to:

FLORIDA DEPARTMENT OF REVENUE
 ACCOUNT MANAGEMENT - FUEL UNIT MS 1-5730
 5050 W. TENNESSEE ST.
 TALLAHASSEE, FLORIDA 32399-0160

The bond will be cancelled sixty (60) days after the Department receives notification. The surety is liable for acts committed by the principal and covered by the terms of the bond until it is cancelled.

This bond shall be effective as of the _____ day of _____, _____

(month) (year)

Signed this _____ day of _____, _____

(month) (year)

As Principal
 By _____
(Principal's name)

As Surety
 By _____
(Surety's name)

(Surety's FEIN)

(Surety's address)

(City, State, ZIP)

By _____
 As Attorney-In-Fact and Florida Resident Agent for Surety

(Authority of Attorney-In-Fact and Florida Resident Agent must be attached)

For DOR Use Only

Accepted this _____ day of _____, _____

(month) (year)

Florida Department of Revenue

By _____

Name

Title

Account Number: _____



MAIL TO:
 FLORIDA DEPARTMENT OF REVENUE
 ACCOUNT MANAGEMENT - FUEL UNIT
 MS 1-5730
 5050 W TENNESSEE ST
 TALLAHASSEE, FL 32399 - 0160

Assignment of Time Deposit

DR-157A
R. 09/11
TC
 Rule 12B-5.150
 Florida Administrative Code
 Effective 01/12

FLORIDA

Please complete and submit an original form for each fuel product type or taxable pollutant. This form must be executed by the financial institution which holds the assigned time deposit. An applicant cannot be issued a fuel license by the Department until the proper security is submitted. An importer's bond is required in addition to a wholesaler's bond pursuant to Rule 12B-5.030, F.A.C. If further information is needed, please contact Account Management - Fuel Unit at 850-488-6800.

For value received, _____ as assignor, assigns to the
(Name of applicant)
 Florida Department of Revenue as assignee all of its rights, titles, and interest in and to the principal sum of the certificate of deposit, certificate number _____, issued to the undersigned for a time period of _____ months by _____
(Financial institution name)
 located at _____ as Depository
(Financial institution address)

(Financial institution FEIN)

Interest or dividends on such principal sum shall be credited and paid monthly to the assignor. This assignment includes any substitutions, renewals, and additions to the account.

This assignment is made as security in lieu of the bond required by Chapter 206, Florida Statutes, on fuel taxes payable to the Florida Department of Revenue and shall continue in force until released and discharged by the assignee, as provided by law. The assignor is engaged in business subject to the Florida Statute identified below: (Please check the appropriate box.)

- | | |
|--|--|
| <input type="checkbox"/> Motor fuel pursuant to Chapter 206, F.S. | <input type="checkbox"/> Alternative fuel pursuant to Chapter 206, F.S. |
| <input type="checkbox"/> Diesel fuel pursuant to Chapter 206, F.S. | <input type="checkbox"/> Importer's bond pursuant to section 206.051, F.S. |
| <input type="checkbox"/> Aviation fuel pursuant to Chapter 206, F.S. | <input type="checkbox"/> Pollutants tax pursuant to Chapter 206, F.S. |

Assignee is hereby authorized to charge against the above principal of time deposit account any and all fuel taxes which have been or may be incurred after _____ together with any and all penalties and interest thereon.
(Day/Month/Year)

Assignee may not by any inference or right charge against this time deposit account any tax, penalty, interest, or any other charge pertaining to the assignor's operations prior to _____.
(Day/Month/Year)

Depository must pay the full principal amount to the assignee upon demand and such payment shall constitute an acquittance of depository. The depository shall not pay any portion of the principal balance to the assignor until all obligations under Chapter 206, F.S., have been met and verified in writing by the assignee.

This *Assignment of Time Deposit* shall be effective as of the _____ day of _____, _____.
(Month) (Year)
 Signed by: _____ Imprint Corporate Seal here:

(Authorized signature of assignor)

Date: _____

Title: _____

Acknowledgement of Depository: The signatures as shown above compare correctly with our files. The above assignment will be honored and has been properly recorded on our ledger. The present balance is \$ _____.

(Officer signature) (Date)

For Department of Revenue Use Only		
Accepted: _____ <small>(Date)</small>	By _____ <small>(Name/Title)</small>	Account No.: _____



MAIL TO:
 FLORIDA DEPARTMENT OF REVENUE
 ACCOUNT MANAGEMENT - FUEL UNIT
 MS 1-5730
 5050 W TENNESSEE ST
 TALLAHASSEE, FL 32399- 0160

Fuel or Pollutants Tax Cash Bond

DR-157B
R. 10/13
TC
 Rule 12B-5.150
 Florida Administrative Code
 Effective 01/14

Please complete and submit a separate bond form for each fuel product type or taxable pollutant. Importers must provide a separate bond form as surety for the required "Importer's Additional Bond". An applicant cannot be issued a fuel license by the Department of Revenue until the proper surety is submitted. If further information is needed, please contact Account Management - Fuel Unit at 850-488-6800.

- Motor Fuel License No. _____
- Diesel Fuel License No. _____
- Aviation Fuel License No. _____
- Pollutant Tax License No. _____
- Importer's License No. _____
- Wholesaler of Alternative Fuel License No. _____

Amount \$ _____

This is a cash bond or deposit made by the person or firm shown below to secure and guarantee payment of:

- () Motor Fuel pursuant to Chapter 206, Florida Statutes () Pollutant Tax pursuant to Chapter 206, F.S.
- () Diesel Fuel pursuant to Chapter 206, F.S. () Importer's Additional Bond pursuant to section 206.051, F.S.
- () Aviation Fuel pursuant to Chapter 206, F.S. () Alternative Fuel pursuant to Chapter 206, F.S.

From: _____
Name of Owner

Trade Name

Address: _____
(Street Address)

(City) (County) (State) (ZIP)

For DOR Use Only

Accepted this _____ day of _____, _____ .
(month) (year)

Florida Department of Revenue

By _____
Name

Title

Account Number: _____

Money Order No. _____

Cashier's Check No. _____

Certified Check No. _____

NOTE: The original bond will be maintained by the Florida Department of Revenue.