

12B-5.150 Public Use Forms.

(1)(a) The following public use forms and instructions are utilized by the Department and are hereby incorporated by reference in this rule.

(b) Copies of these forms are available, without cost, by one or more of the following methods: 1) downloading the form from the Department's website at floridarevenue.com; or, 2) calling the Department at (850)488-6800, Monday through Friday (excluding holidays); or, 3) writing the Florida Department of Revenue, Taxpayer Services, Mail Stop 3-2000, 5050 West Tennessee Street, Tallahassee, Florida 32399-0112. Persons with hearing or speech impairments may call the Florida Relay Service at 1(800)955-8770 (Voice) and 1(800)955-8771 (TTY).

	Form Number	Title	Effective Date
(2)	DR-138	Application for Fuel Tax Refund Agricultural, Aquacultural, Commercial Fishing or Commercial Aviation Purposes (http://www.flrules.org/Gateway/reference.asp?No=Ref-11385)	01/20
(3)	DR-156	Florida Fuel or Pollutants Tax Application (https://www.flrules.org/gateway/reference.asp?NO=Ref-12320)	01/21
(4)	DR-156R	Renewal Application for Florida Fuel/Pollutant License (https://www.flrules.org/gateway/reference.asp?NO=Ref-12321)	01/21
(5)	DR-156T	Florida Temporary Fuel Tax Application (https://www.flrules.org/gateway/reference.asp?NO=Ref-12322)	01/21
(6)	DR-157	Fuel or Pollutants Tax Surety Bond (https://www.flrules.org/gateway/reference.asp?NO=Ref-12323)	01/21
(7)	DR-157A	Assignment of Time Deposit (https://www.flrules.org/gateway/reference.asp?NO=Ref-12324)	01/21
(8)	DR-157B	Fuel or Pollutants Tax Cash Bond (https://www.flrules.org/gateway/reference.asp?NO=Ref-12325)	01/21
(9)	DR-157W	Bond Worksheet Instructions (https://www.flrules.org/gateway/reference.asp?NO=Ref-12326)	07/20
(10)	DR-160	Application for Fuel Tax Refund – Mass Transit System Users (http://www.flrules.org/Gateway/reference.asp?No=Ref-11388)	01/20
(11)	DR-176	Application for Air Carrier Fuel Tax License (https://www.flrules.org/gateway/reference.asp?NO=Ref-12327)	01/21
(12)	DR-182	Florida Air Carrier Fuel Tax Return (R. 01/15) (http://www.flrules.org/Gateway/reference.asp?No=Ref-04863)	01/15
(13)	DR-185	Application for Fuel Tax Refund Permit (R. 01/16) (http://www.flrules.org/Gateway/reference.asp?No=Ref-06332)	01/16
(14)	DR-189	Application for Fuel Tax Refund – Municipalities, Counties and School Districts (http://www.flrules.org/Gateway/reference.asp?No=Ref-11389)	01/20
(15)	DR-190	Application for Fuel Tax Refund – Non-Public Schools (http://www.flrules.org/Gateway/reference.asp?No=Ref-11390)	01/20
(16)	DR-191	Application for Aviation Fuel Tax Refund – Air Carriers (http://www.flrules.org/Gateway/reference.asp?No=Ref-10800)	07/19
(17)	DR-904	Pollutants Tax Return (R. 01/13) (http://www.flrules.org/Gateway/reference.asp?No=Ref-02129)	01/13
(18)	DR-309631	Terminal Supplier Fuel Tax Return (http://www.flrules.org/Gateway/reference.asp?No=Ref-09850)	09/18
(19)	DR-309631N	Instructions for Filing Terminal Supplier Fuel Tax Return (http://www.flrules.org/Gateway/reference.asp?No=Ref-14238)	01/22
(20)	DR-309632	Wholesaler/Importer Fuel Tax Return (R. 01/14)	01/14

		http://www.flrules.org/Gateway/reference.asp?No=Ref-03586	
(21)	DR-309632N	Instructions for Filing Wholesaler/Importer Fuel Tax Return http://www.flrules.org/Gateway/reference.asp?No=Ref-14239	01/22
(22)	DR-309633	Mass Transit System Provider Fuel Tax Return (R. 01/13) http://www.flrules.org/Gateway/reference.asp?No=Ref-02134	01/13
(23)	DR-309633N	Instructions for Filing Mass Transit System Provider Fuel Tax Return (R. 01/15) http://www.flrules.org/Gateway/reference.asp?No=Ref-04866	01/15
(24)	DR-309634	Local Government User of Diesel Fuel Tax Return (R. 01/14) http://www.flrules.org/Gateway/reference.asp?No=Ref-03589	01/14
(25)	DR-309634N	Instructions for Filing Local Government User of Diesel Fuel Tax Return (R. 01/15) http://www.flrules.org/Gateway/reference.asp?No=Ref-04867	01/15
(26)	DR-309635	Blender Fuel Tax Return (R. 01/14) http://www.flrules.org/Gateway/reference.asp?No=Ref-03591	01/14
(27)	DR-309635N	Instructions for Filing Blender Fuel Tax Return http://www.flrules.org/Gateway/reference.asp?No=Ref-14240	01/22
(28)	DR-309636	Terminal Operator Information Return (R. 01/14) http://www.flrules.org/Gateway/reference.asp?No=Ref-03593	01/14
(29)	DR-309636N	Instructions for Filing Terminal Operator Information Return http://www.flrules.org/Gateway/reference.asp?No=Ref-14241	01/22
(30)	DR-309637	Petroleum Carrier Information Return (R. 01/13) http://www.flrules.org/Gateway/reference.asp?No=Ref-02142	01/13
(31)	DR-309637N	Instructions for Filing Petroleum Carrier Information Return http://www.flrules.org/Gateway/reference.asp?No=Ref-14242	01/22
(32)	DR-309638	Exporter Fuel Tax Return (R. 01/14) http://www.flrules.org/Gateway/reference.asp?No=Ref-03596	01/14
(33)	DR-309638N	Instructions for Filing Exporter Fuel Tax Return http://www.flrules.org/Gateway/reference.asp?No=Ref-14243	01/22
(34)	DR-309639	Application for Refund of Tax Paid on Undyed Diesel Used for Off-Road or Other Exempt Purposes (with instructions) (R. 01/13) http://www.flrules.org/Gateway/reference.asp?No=Ref-02146	01/13
(35)	DR-309640	Application for Refund of Tax Paid on Undyed Diesel Consumed by Motor Coaches During Idle Time in Florida (R. 01/13) http://www.flrules.org/Gateway/reference.asp?No=Ref-02147	01/13
(36)	DR-309660	Application for Pollutants Tax Refund http://www.flrules.org/Gateway/reference.asp?No=Ref-11391	01/20
(37)	DR-309652	Motor Fuel Taxes XML User Guide for e-File Developers and Transmitters http://www.flrules.org/Gateway/reference.asp?No=Ref-10801	07/19

Rulemaking Authority 206.14(1), 206.485(1), 206.59(1), 213.06(1), 213.755(8) FS. Law Implemented 119.071(5), 206.02, 206.021, 206.022, 206.025, 206.026, 206.027, 206.028, 206.05, 206.055, 206.06, 206.095, 206.11, 206.404, 206.41, 206.416, 206.43, 206.44, 206.485, 206.86, 206.874, 206.8745, 206.90, 206.91, 206.92, 206.9835, 206.9865, 206.9931, 206.9942, 206.9943, 212.0501, 213.255, 213.755 FS. History—New 11-21-96, Amended 10-27-98, 5-1-06, 4-16-07, 1-1-08, 1-27-09, 4-14-09, 6-1-09, 6-1-09(5), 1-11-10, 7-28-10, 1-12-11, 7-20-11, 1-25-12, 1-17-13, 5-9-13, 1-20-14, 1-19-15, 7-28-15, 1-11-16, 1-10-17, 1-17-18, 9-17-18, 1-8-19, 7-8-19, 12-12-19, 4-16-20, 1-1-21, 5-23-22.

12B-5.600 Tracking System Reporting Requirements.

(1) Scope. This rule addresses requirements for the electronic submission of information used by the Department to track the movement of any product defined as a motor, diesel, or aviation fuel that has been received, disbursed, delivered, imported, exported, or moved in any manner within Florida by a licensed fuel dealer. This rule applies to licensed terminal suppliers, terminal operators, wholesalers, importers, petroleum carriers, exporters, and blenders.

(2) Electronic filing and data format. Returns must be filed electronically in the correct format, include all reportable transactions, and contain accurate information from source records such as bills of lading, delivery tickets, or invoices. The filing method and format for returns are dependent on the type of fuel license issued by the Department.

(a) Terminal suppliers and terminal operators must file returns using Extensible Markup Language (XML), as provided in Form DR-309652, Motor Fuel Taxes XML User Guide for eFile Developers and Transmitters, incorporated by reference in Rule 12B-5.150, F.A.C. Instructions for how to electronically file returns can be found in the following forms, incorporated by reference in Rule 12B-5.150, F.A.C.:

1. Form DR-309631N - Instructions for Filing Terminal Supplier Fuel Tax Return
2. Form DR-309636N - Instructions for Filing Terminal Operator Information Return

(b) Wholesalers, importers, petroleum carriers, exporters, and blenders must file returns through the Department's eServices website by manually entering data or importing comma-delimited (CSV) or fixed-length text (flat) files. Instructions for how to electronically file returns can be found in the following forms, incorporated by reference in Rule 12B-5.150:

1. Form DR-309632N - Instructions for Filing Wholesaler/Importer Fuel Tax Return
2. Form DR-309635N - Instructions for Filing Blender Fuel Tax Return
3. Form DR-309637N - Instructions for Filing Petroleum Carrier Information Return
4. Form DR-309638N - Instructions for Filing Exporter Fuel Tax Return

(3) Data elements required on fuel tax returns

(a) Fuel tax returns filed with the Department must be complete and include all information within a data element. This information is provided on a schedule and is used to validate the correct amount of taxes are collected and distributed to the appropriate jurisdiction.

(b) The data elements on fuel tax return schedules must be correct and adhere to the submission requirements provided in the filing instructions for each type of fuel tax return. The information required within each data element may be found on a bill of lading, invoice, or delivery ticket.

(c) The following is a list of data elements that are included on a fuel tax return.

1. Federal employer identification number (FEIN) of the carrier transporting the product
2. FEIN of the person hiring the carrier
3. Mode of transportation
4. Point of origin or destination of the fuel
5. Delivered to address
6. Purchaser/seller/terminal supplier FEIN
7. Date shipped, received, or delivered
8. Document number
9. Net gallons

(4) Penalties for failure to meet submission requirements.

(a) Any person who fails to file electronically, fails to file a return in the proper format or who submits erroneous information within a data element will be notified by the Department in writing. Erroneous information may be identified using statistical sampling, nonstatistical sampling, or by a detailed audit.

1. Written notification for invalid federal employer identification numbers (FEINs), modes of transportation, points of origin, or points of destination will include a detailed description of the error and a separate listing of the information within each data element that was incorrect.

2. Written notification for invalid document numbers, dates, or net gallons will include an explanation of why the data is not correct and include examples.

3. The written notification for omitted transactions will include a generic statement that certain transactions were not included on the Florida tax return. A list of the missing transactions or a copy of the inventory reconciliation calculation, identifying gains or

losses over tolerance, will be attached to the written notification.

(b) Each person will have three months from the date of notification to correct identified errors. After the three-month period ends, a penalty of \$5,000 will be imposed each month the identified errors remain uncorrected.

Rulemaking Authority 206.485(1), 213.06(1) FS. Law Implemented 206.08, 206.09, 206.095, 206.48, 206.485 FS. History--New 5-23-22.