



# Bond Worksheet Instructions

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 the 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 1/1/2024)	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](http://floridarevenue.com/taxes/tips) or [floridarevenue.com/taxes/rates](http://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](http://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 – MS 3-2000

Florida Department of Revenue

5050 W Tennessee St

Tallahassee FL 32399-0112

**Subscribe to Receive Updates by Email from the Department.** Subscribe to receive an email for due date reminders, Tax Information Publications, or proposed rules. Subscribe today at [floridarevenue.com/dor/subscribe](http://floridarevenue.com/dor/subscribe).

## Bond Worksheet

The Department annually publishes the state and local motor fuel tax rates for each county and posts them at [floridarevenue.com/taxes/rates](http://floridarevenue.com/taxes/rates) in Tax Information Publications (TIPs) 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 website at [floridarevenue.com/taxes/tips](http://floridarevenue.com/taxes/tips). 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	(\$300,000 cap) \$
Diesel Fuel			\$	3	(\$300,000 cap) \$
Aviation Fuel			\$	3	(\$300,000 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 \_\_\_\_\_, the average tax imposed. Multiply the estimated average monthly gallons (Column 2) by \_\_\_\_\_ to calculate the Tax Due (Column 4); or,
- 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	(\$300,000 cap) \$

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

- In Column 3, enter \_\_\_\_\_, the average local option tax above the minimum. Multiply the estimated average monthly gallons (Column 2) by \_\_\_\_\_ 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			\$	60	\$
Aviation Fuel			\$	60	\$
Total Imported					Total Importer Bond for all 3 fuel types (No \$300,000 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 \_\_\_\_\_, the average tax imposed. Multiply the estimated average daily gallons (Column 2) by \_\_\_\_\_ 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				Column 4 Tax Due	Column 5 Months	Column 6 Bond Amount
		Coastal Protection Tax Rate	Water Quality Tax Rate	Inland Protection Tax Rate	Total 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 (\$300,000 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.

**References**

The following documents are incorporated by reference in the rules indicated below. The forms are available online at [floridarevenue.com/forms](http://floridarevenue.com/forms).

Form DR-156  
Form DR-157  
Form DR-157A  
Form DR-157B  
Form DR-904

Florida Fuel or Pollutants Tax Application  
Fuel or Pollutants Tax Surety Bond  
Assignment of Time Deposit  
Fuel or Pollutants Tax Cash Bond  
Pollutants Tax Return

Rule 12BER20-4, F.A.C.  
Rule 12B-5.150, F.A.C.  
Rule 12B-5.150, F.A.C.  
Rule 12B-5.150, F.A.C.  
Rule 12B-5.150, F.A.C.