



# Instructions for Filing Wholesaler/Importer Fuel Tax Return For Calendar Year

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R. XX/XX  
Rule 12B-5.150, F.A.C.  
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## General Information

**Alternative Fuel** – Beginning January 1, 2014, alternative fuel dealers are no longer required to report and collect tax on alternative fuel placed into an out-of-state registered vehicle for on-road use. Instead, retailers of natural gas are required to register with the Department. A “natural gas fuel retailer” is anyone who sells, produces, or refines liquefied petroleum gas products, compressed natural gas products, or a combination of the two for use in a motor vehicle.

**Who Must File?** Licensed wholesalers who sell or blend gasoline, gasohol, diesel, or aviation fuel within Florida.

Generally, wholesalers are those fuel tax licensees who purchase gasoline, gasohol, denatured ethanol, diesel, or aviation fuel (undyed kerosene, aviation gasoline, and jet fuel) from terminal suppliers or other wholesalers; place fuel into storage; and sell fuel to terminal suppliers, other wholesalers, retail dealers, and end-users.

A licensed wholesaler must obtain a separate license to import or export gasoline, gasohol, denatured ethanol, diesel, or aviation fuel into or out of Florida by common carrier or truck.

### Wholesalers may:

1. Sell fuel to terminal suppliers, other wholesalers, and exporters.
2. Export fuel from storage when licensed as an exporter.
3. Sell fuel to retail dealers or end-users.
4. Sell fuel to the U.S. Government.
5. Sell fuel to farmers and commercial fishermen.
6. Blend products from storage where the resulting product is used to propel a vehicle, vessel, or aircraft.
7. Be required to collect local option tax on sales of gasoline to retail dealers and end-users.
8. Manufacture biodiesel for sale or use.

Wholesalers shall not collect county local option taxes on gasoline or gasohol sold to terminal suppliers or wholesalers. **Wholesalers must collect county local option taxes** on gasoline or gasohol sold to retail dealers or end-users.

**NOTE:** Licensed wholesalers who blend tax (pollutants) unpaid products must obtain a pollutants license.

**Importers:** Wholesalers licensed as importers may import gasoline, gasohol, denatured ethanol, diesel, or aviation fuel (undyed kerosene, aviation gasoline, and jet fuel) by common carrier or truck. The wholesaler must accrue and pay the Florida state tax on imported fuel (gasoline, gasohol, undyed diesel, and aviation fuel). The tax is due on the 1st and late after the 20th

day of the month following the month the fuel was imported. Local option tax on imported undyed diesel is due at the same time. Licensed importers who import (pollutants) tax unpaid products must obtain a pollutants license.

**Diversions:** You may find reporting requirements and the method to account for diverted fuel in section (s.) 206.416, Florida Statutes (F.S.).

The owner of fuel destined for a state other than Florida but delivered in Florida must report and pay tax on the diverted fuel. Terminal suppliers will not re-bill wholesalers for the Florida tax due on diverted fuel. Licensed wholesalers must report this fuel as a receipt on Schedule 2A. A wholesaler that diverts more than six (6) loads of fuel within a three (3) month period must register as an importer.

**File and Pay Electronically:** Licensed wholesalers and importers are required to file and pay electronically using the Department’s web-based filing application. Wholesalers /Importers will choose to either manually key or import their tax return data into the application. Taxpayers who import their data will use a comma-delimited (CSV) or fixed-length text (flat) file format as provided in the “Import File Specifications for Flat File and Comma Delimited (CSV)” document at [floridarevenue.com/taxes/importinfo](http://floridarevenue.com/taxes/importinfo). Enroll to file and pay electronically at [floridarevenue.com/taxes/eEnroll](http://floridarevenue.com/taxes/eEnroll).

A licensed wholesaler/importer who does not file electronically, uses an invalid file format, or submits erroneous data will be notified by the Department in writing. The wholesaler/importer will have three months from the date of notification to correct any identified errors. After the three-month period ends, a penalty of \$5,000 will be imposed each month the identified errors remain uncorrected.

**Return Due Date:** Your tax return is due to the Department on the 1st day of the month following the collection period. Returns filed electronically will be considered late if they are not received by the Department or its agent on or before the 20th day of each month. If the Department has issued you a waiver from filing electronically, your return must be post-marked or delivered in person to the Department on or before the 20th day of the month following the collection period. If the 20th day is a Saturday, Sunday, state or federal holiday, electronic and paper returns will be accepted as timely if filed on the next business day.

**Payment Due Date:** 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. You must send electronic payments on or before the initiation deadlines. See the *Florida eServices Calendar of Electronic*

*Payment Deadlines* (DR-659) at [floridarevenue.com/forms](http://floridarevenue.com/forms) in the eServices section for due dates. Visit [floridarevenue.com/taxes/filepay](http://floridarevenue.com/taxes/filepay) for information on filing and 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 published in Tax Information Publications (TIPs) that are updated semiannually on January 1 and July 1 of each year and posted at [floridarevenue.com/taxes/tips](http://floridarevenue.com/taxes/tips).

**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 ss. 206.41, 206.87, 206.9825, 212.05, and 212.08(4), F.S., are published annually in TIPs at [floridarevenue.com/taxes/tips](http://floridarevenue.com/taxes/tips).

**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 in TIPs at [floridarevenue.com/taxes/tips](http://floridarevenue.com/taxes/tips).

**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.

## Reporting of Kerosene, Biodiesel, and Ethanol Product Types

**Undyed Kerosene:** Undyed kerosene is taxable at the aviation fuel tax rate at the time it is purchased or imported into Florida. Report all grades of undyed kerosene (except jet fuel) as **Product Type 142**. Report totals from the receipts and disbursements schedules on the tax return in Column D with jet fuel and aviation gasoline.

**Dyed Kerosene:** Kerosene dyed to the specifications of s. 206.8741, F.S., is exempt from aviation fuel tax. Report dyed kerosene as **Product Type 072**. Include totals from the receipts and disbursements schedules for **Product Type 072** on the tax return in Column C with dyed diesel products and dyed biodiesel.

**Biodiesel (B100):** Except for local governments who produce biodiesel for self-consumption, biodiesel manufacturers must be licensed and file returns as wholesalers. Any person importing untaxed biodiesel must be licensed as both an importer and wholesaler. Biodiesel is defined as diesel and products labeled or marketed as biodiesel, including products known as "B100," that have not been blended with petroleum diesel. Biodiesel is taxed

at the diesel fuel rate when produced in or imported into Florida. Report unblended biodiesel as **Product Type B00** on the tax return in Column B with undyed petroleum diesel.

**Dyed Biodiesel (B100):** Biodiesel dyed to the specifications of s. 206.8741, F.S., is exempt from diesel fuel tax. Report dyed biodiesel as **Product Type D00**. Report totals from the receipts and disbursements schedules on the tax return in Column C, with the totals of dyed diesel products and dyed kerosene.

**Biodiesel Blends (167):** A biodiesel blend is defined as undyed biodiesel blended with petroleum diesel (i.e., B05). Report all biodiesel blends as undyed diesel fuel (**Product Type 167**), on the tax return in Column B with pure undyed diesel and pure undyed biodiesel. See Schedule 2B ("Diesel Blends") for instructions on reporting undyed biodiesel and undyed diesel blends.

**Dyed Biodiesel Blends (227):** A dyed biodiesel blend is defined as dyed biodiesel blended with dyed petroleum diesel (i.e., D05). Dyed biodiesel blends must be dyed to the specifications of s. 206.8741, F.S., to be exempt from diesel fuel tax. Report dyed biodiesel blends as **Product Type 227**.

Report totals from the receipts and disbursements schedules on the tax return in Column C, with the totals of dyed petroleum and dyed kerosene products.

**Ethanol Blends:** Ethanol blends are taxable products resulting from a blend of gasoline and ethanol to create a fuel grade ethanol. Fuel grade ethanol is defined as ethanol blended with at least 1.97% gasoline by volume to render the product unsuitable for human consumption. See Schedule 2B ("Gasoline Blends") for instructions on reporting gasoline and ethanol blends.

**Note:** Report denatured ethanol as **Product Type E00** on the tax return in Column A with gasoline and gasohol.

**Gasohol (124):** "Gasohol" means a mixture of gasoline blended with ethanol and includes what is commonly known and sold as ethanol blended fuel, which

contains not more than 91% gasoline by volume, and the ethanol content must not be less than 9% by volume. Gasohol is a reportable product liable for the motor fuel tax administered under Part I, Chapter 206, F.S. Report gasohol as **Product Type 124**, and include it on your tax return in Column A with gasoline. See Schedule 2B for instructions on reporting gasohol.

### Line-by-Line Instructions

Lines 1 through 24 are on Page 4 of the Wholesaler/Importer Fuel Tax Return.

#### Do not make entries in shaded areas.

*When reporting less than .50 gallons, round down to the nearest whole gallon, if .50 or more, round up to the nearest whole gallon.*

**Line 1: Beginning Physical Inventory** – Report the beginning inventory of:

- gasoline, gasohol, and denatured ethanol in Column A;
- undyed diesel fuel, including biodiesel products, in Column B;
- dyed diesel fuel, dyed biodiesel, and dyed kerosene in Column C; and
- aviation fuel and undyed kerosene in Column D.

The amounts entered on Line 1 must be the same as the amounts from Line 6 of the previous month's return.

**Note:** Chapter 206, F.S., defines all undyed kerosene or diesel #1 as aviation fuel, which is subject to the aviation fuel tax. Any undyed kerosene, diesel #1, jet fuel, or similar product is subject to aviation fuel tax when removed from storage through the terminal rack or when imported into Florida.

Do not include inventories of fuel stored at retail service stations in the beginning or ending inventories on the tax return. Collect local option taxes at the time of sale, delivery, or consignment to retail dealers, resellers, and end-users. Report local option taxes on Schedule 11 (Pages 11 and 12).

**Line 2: Receipts** – Enter the amounts from Page 5, Section I, Line 6 (Columns A, B, C, and D). Total receipts must agree with the detail information provided in Schedules 1A, 1B, 2A, and 2B (Pages 7 and 8).

**Note:** This line must include receipts of aviation gasoline converted to highway use and receipts of undyed kerosene (previously taxed as jet fuel) blended with diesel fuel for highway use.

**Line 3: Disbursements** – Enter the amounts from Page 5, Section II, Line 9 (Columns A, B, C, and D). Total disbursements must agree with the detail information provided in Schedules 5A, 5B, 5HW, 5LO, 7A, 7B, 8, 10 (Pages 9 and 10), and Schedule 11 (Pages 11 and 12).

**Line 4: Transfers** – Not required for Florida reporting purposes.

**Line 5: Gain or Loss** – Enter the number of gallons gained or lost in storage due to changes in temperature. This is for inventory reconciliation only. The tax is computed on net whole gallons.

**Line 6: Ending Physical Inventory** – Enter the actual physical inventory as of the end of the last day of the collection period. The total for each product in storage must agree with the physical inventory at the end of the month.

**Line 7: Net Taxable Gallons** – Enter the amounts from Page 5, Section I, Line 5 (Columns A, B, and D).

**Line 8: Gasoline and Diesel** – Multiply the gallons from Line 7, Columns A and B, by the tax rate and enter the results in the appropriate columns.

**Note:** The minimum local option tax has been added to the state taxes to create a statewide tax rate. The tax rate for gasoline includes both state taxes and the minimum local option tax in all counties.

**Line 9: Aviation** – Multiply the gallons from Line 7, Column D by the tax rate and enter the result.

#### Line 10: Collection Allowance

- **Gasoline** – Multiply the tax due from Line 8, Column A by the gasoline rate printed on Line 10 and enter the result in Column A.

**Note:** The collection allowance rate on Line 10 includes state taxes and the minimum local option tax on gasoline.

- **Aviation** – Multiply the tax due from Line 9, Column D by the aviation fuel tax rate on Line 10 and enter the result in Column D.

**Note:** Wholesalers who are also licensed as importers must share 50% of the collection allowance with purchasers who have a valid wholesaler's or terminal supplier's license.

**Line 11: Collection Allowance – Diesel** – Multiply the tax due from Line 8, Column B by the collection allowance rate on Line 11 and enter the result in Column B.

**Note:** Wholesalers who are also licensed as importers must share 50% of the collection allowance with purchasers who have a valid wholesaler's or terminal supplier's license.

#### Line 12: Net State Fuel Tax Due

- Gasoline, gasohol, or denatured ethanol (Column A) – Subtract Line 10 from Line 8 and enter the result in Column A.
- Undyed diesel fuel (Column B) – Subtract Line 11 from Line 8 and enter the result in Column B.
- Aviation fuel (Column D) – Subtract Line 10 from Line 9 and enter the result in Column D.

**Line 13: Local Option Tax Entitled to Collection Allowance – Gasoline** – Enter the total amount of tax from Schedule 11, Page 12, Column C.



**Line 14: Collection Allowance – Gasoline Local Option Tax** – Multiply the tax due from Line 13 by the tax rate and enter the result in Column A.

**Line 15: Local Option Tax Not Entitled to Collection Allowance – Gasoline** – Enter the total amount of tax from Schedule 11, Page 12, Column E.

**Line 16: Total Local Option Tax Due – Gasoline** – Subtract Line 14 from Line 13, add Line 15, and enter the result in Column A.

**Line 17: Local Option Tax Entitled to Collection Allowance – Diesel** – Multiply the gallons from Line 7, Column B, by the tax rate and enter the result in Column B.

**Line 18: Collection Allowance – Diesel Local Option Tax** - Multiply the tax due from Line 17, Column B, by the tax rate and enter the result in Column B.

**Line 19: Local Option Tax Not Entitled to Collection Allowance – Diesel** – Multiply the gallons from Line 7, Column B, by the collection allowance rate and enter the result in Column B.

**Line 20: Total Local Option Tax Due – Diesel** – Subtract Line 18 from Line 17, add Line 19, and enter the result in Column B.

**Line 21: Total Tax Due – Gasoline** – Add Line 12, Column A, to Line 16, Column A and enter the result in Column A.

**Line 22: Total Tax Due – Diesel** – Add Line 12, Column B, to Line 20, Column B and enter the result in Column B.

**Line 23: Total Tax Due – Aviation** – Enter the amount from Line 12, Column D.

**Line 24: Combined Gasoline, Diesel, and Aviation Fuel Tax Due** – Add Line 21, Column A, Line 22, Column B, and Line 23, Column D, and enter the result in Column D and carry the total to Page 3, Line 24.

*Lines 25 through 30 are on Page 3 of the return.*

**Line 25: Ultimate Vendor Credit** – Enter the amount from Schedule 12, Page 13, Line 25.

**Line 26: Credit Memos Issued by DOR** – If you have received a credit memorandum(s) from the Department for overpayment of prior period taxes, enter the total from such memorandum(s).

**Line 27: Tax Due with Return** – Add Lines 25 and 26 and subtract the total from Line 24 and enter the result.

**Line 28: Penalty** – If your return is late, compute penalty as indicated in the General Information and enter the result.

**Line 29: Interest** – If your tax payment is late, compute interest as indicated on Page 1 under “Late Returns” and enter the result.

**Line 30: Total Due with Return** – Add the amounts from Lines 27, 28, and 29 and enter the result. This is the amount due with your return.

## You Must Sign and Date Your Return.

### Schedule Instructions

You are required to file a separate schedule for each schedule and product type combination you report. **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.

**Note: Do not enter information in shaded areas.**

If you report:

- less than .50 gallons, round down to the nearest whole gallon.
- .50 gallons or more, round up to the nearest whole gallon.

### Schedules of Receipts (Pages 7 and 8)

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

Wholesalers must pay tax each month on the total taxable receipts of gasoline, gasohol, undyed diesel, and aviation fuel received or blended during the reporting period covered by this return.

### Schedule Type/Product Type

Complete a separate schedule type for each product type you report. Enter one of the receipt schedule types from the Schedule of Receipts Table with the appropriate product type found in the Product Type Table. Both tables are located on the last page of these Instructions.

### Company Name, FEIN, and Collection Period Ending

Enter the appropriate information on each schedule page for the wholesaler shown on the face 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 (use ST to report a transfer of ownership of reportable product from one position holder to another within a terminal or bulk plant.)

**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 was 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.
- Enter the invoice number if the product was not shipped from one location to another but placed directly into a supply tank of a motor vehicle or mobile tank.

**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 5, Section I, and enter in the box matching the appropriate schedule and product type.

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

### Schedule Type Identifying Information

#### Schedule 1A. – Gallons Received – Florida Tax Paid

Use this schedule to report receipts of tax-paid fuel on which Florida tax was charged at the time of purchase. List each purchase of tax-paid fuel in detail.

**Note:** If you convert or blend gasoline with a blend stock to produce gasohol, you will report the gallons of gasohol converted from gasoline on 1A after completing

a book adjustment using Schedule 5B. See 2B for more details.

Carry the total from this schedule to Page 5, Section I, Line 1 of the return.

#### Schedule 1B – Gallons Received from Supplier for Export – Other State's Taxes Paid

Use this schedule to report the gallons of fuel you received from a terminal supplier where the terminal supplier collected the fuel tax for the state to which the fuel is exported. Complete this schedule in detail, listing each receipt of fuel destined for export.

Carry the total from this schedule to Page 5, Section I, Line 2 of the return.

#### Schedule 2A – Gallons Received – Tax Unpaid (Imports)

Use this schedule to report receipts of untaxed gasoline, gasohol, denatured ethanol, undyed diesel, undyed biodiesel, dyed diesel, dyed biodiesel, dyed kerosene, undyed kerosene, or aviation fuel. Include any untaxed imports or shipments diverted to Florida.

Complete this schedule in detail, listing each receipt of imported taxable fuel.

Carry the total from this schedule, by product type, to Page 5, Section I, Line 3 of the return.

#### Schedule 2B – Total Product Received or Blended – Florida Tax Unpaid

Use this schedule to report the receipt of:

- Untaxed products sold for use as motor or diesel fuel.
- Untaxed blend stocks (i.e., alcohol, natural gasoline, toluene, benzene, and waste oil) used to increase the volume of motor fuel, diesel fuel, or aviation fuel.
- Internal receipts of aviation gasoline or aviation jet fuel which has been converted from an aviation product type to another taxable product type [e.g., aviation gasoline (**Product Type 125**) to highway use gasoline (**Product Type 065**)]. **Note:** See Schedule 5HW for instructions on converting aviation gasoline for highway use.

**Gasohol** – Use the following instructions if you blend denatured ethanol with gasoline to expand the gallons available for sale or use.

1a. Report the receipt of untaxed denatured ethanol to be blended with gasoline on Schedule 2B as **Product Type E00**.

Or

1b. Report the receipt of tax paid denatured ethanol to be blended with gasoline on Schedule 1A as **Product Type E00**.

2. Report the disbursement of denatured ethanol to be blended with gasoline on Schedule 5B as **Product Type E00**. This internal disbursement/exchange shows the conversion of ethanol (disbursed for blending) to gasohol for inventory reporting purposes. Report the disbursement as a summary

roll-up by entering "BA" in Column 3, "SUM" in Column 9, and the net gallons converted to gasohol in Column 10. Enter 999999991 for all other columns. **Note:** Report denatured ethanol in Column A with gasoline and gasohol.

3. Report the receipt of denatured ethanol, which is blended with gasoline, on Schedule 1A as **Product Type 124**. Report the receipt as a summary roll-up by entering "BA" in Column 3, "SUM" in Column 8, and the net gallons converted to **Product Type 124** in Column 9. Enter 999999991 for all other columns. The net gallons reported on Schedule 1A must equal the internal disbursement gallons reported on Schedule 5B.
4. Report the disbursement of gasoline, to be blended with denatured ethanol, on Schedule 5B as **Product Type 065**. This internal disbursement/exchange shows the conversion of gasoline to gasohol for inventory reporting purposes. Report the disbursement as a summary roll-up by entering "BA" in Column 3, "SUM" in Column 9, and the net gallons converted to gasohol in Column 10. Enter 999999991 for all other columns.
5. Report the receipt of gasoline, blended with denatured ethanol, on Schedule 1A as **Product Type 124**. Report the receipt as a summary roll-up by entering "BA" in Column 3, "SUM" in Column 8, and the net gallons converted to gasohol in Column 9. The net gallons reported on Schedule 1A must equal the internal disbursement gallons reported on Schedule 5B. Enter 999999991 for all other columns.
6. Report the disbursement of the combined gasoline and ethanol blend (gasohol) on the appropriate disbursement schedule as **Product Type 124**. Report this information in detail on a transaction-by-transaction basis.

**Gasoline Blends (Other than Gasohol)** – Use the following instructions if you blend gasoline with non-tax paid blend products to expand the gallons of gasoline available for sale or use.

1. Report the receipt of non-tax paid blend products on Schedule 2B as **Product Type 065**. Report the receipt as a summary roll-up by entering "BA" in Column 3, "SUM" in Column 8, and the net gallons in Column 9. Enter 999999991 for all other columns.
2. Report the disbursement of the gasoline and blend stock on the appropriate disbursement schedule as **Product Type 065**. Report this information in detail on a transaction-by-transaction basis.

### Diesel Blends

**Undyed Diesel and Biodiesel Blends** - Use the following instructions if you blend biodiesel with undyed

diesel fuel to expand the gallons of undyed diesel available for sale or use.

1. Report the receipt of biodiesel to be blended with undyed diesel fuel on the appropriate receipt schedule as **Product Type B00**. Report this information in detail on a transaction-by-transaction basis.
2. Report the disbursement of biodiesel to be blended with undyed diesel fuel on Schedule 5A as **Product Type B00**. This internal disbursement/exchange shows the conversion of biodiesel to undyed diesel fuel for inventory reporting purposes. Report the disbursement as a summary roll-up by entering "BA" in Column 3, "SUM" in Column 9, and the net gallons converted to undyed diesel in Column 10. Enter 999999991 for all other columns.
3. Report the receipt of biodiesel, which is blended with undyed diesel fuel, on Schedule 1A as **Product Type 167**. Report the receipt as a summary roll-up by entering "BA" in Column 3, "SUM" in Column 8, and the net gallons converted to **Product Type 167** in Column 9. The net gallons reported on Schedule 1A must equal the internal disbursement gallons reported on Schedule 5A. Enter 999999991 for all other columns.
4. Report the receipt of undyed diesel fuel, which is blended with biodiesel, on the appropriate schedule of receipts as **Product Type 167**. Report this information in detail on a transaction-by-transaction basis.
5. Report the disbursement of the biodiesel and undyed diesel fuel blend on the appropriate disbursement schedule as **Product Type 167**. Report this information in detail on a transaction-by-transaction basis.

**Diesel Blends other than biodiesel** – Use the following instructions if you blend tax paid undyed diesel fuel with a non-tax paid product, such as waste oil, to expand the gallons of diesel fuel available for use or sale.

1. Report the receipt of untaxed paid blend products on Schedule 2B as **Product Type 167**. Report the receipt as a summary roll-up by entering "BA" in Column 3, "SUM" in Column 8, and the net gallons in Column 9. Enter 999999991 for all other columns.  
**Note:** No internal transfer of diesel fuel is required, as in the case of gasoline blended with alcohol, since the blending of the untaxed product with the tax paid undyed diesel does not change the product type from undyed diesel. Report this information in detail on a transaction-by-transaction basis.
2. Report the disbursement of the undyed diesel and untaxed blend product on the appropriate schedule



as **Product Type 167**. Report this information in detail on a transaction-by-transaction basis.

Report a roll-up total for the month using Schedule 2B with the appropriate product type for the:

- receipt of alcohol that is blended with gasoline to make gasohol,
- receipt of other blend stocks (i.e., alcohol, natural gasoline, toluene, benzene, waste oil, kerosene, biodiesel) used to increase the volume of motor fuel, diesel fuel, or aviation fuel,
- conversion of aviation fuel to highway use, or

Enter "BA" in Column 3, "SUM" in Column 8, and the total net gallons blended, converted, or sold in Column 9. Enter 999999991 for all other columns.

### Schedules of Disbursements (Pages 9 and 10)

Use this schedule to report disbursements of fuel for the collection period.

#### Schedule Type/Product Type

Complete a separate schedule type for each product type you report. Enter one of the disbursement schedule types from the Schedule of Disbursements Table with the appropriate product type found in the Product Type Table. Both tables are located on the last page of these Instructions.

#### Company Name, FEIN, and Collection Period Ending

Enter the appropriate information on each schedule page for the reporting wholesaler shown on the face 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. Use one of the following:

- B = Barge
- BA = Book Adjustment (change in product type, e.g., gasoline to gasohol)
- PL = Pipeline
- J = Truck
- R = Rail
- S = Ship
- ST = Stock Transfer - Exchanges (use ST to report a transfer of ownership of reportable product from one position holder to another within a terminal or bulk plant.)

**Column (4): Point of Origin/Destination** – Enter the locations the product was transported from or to. There are three options you may select from for reporting the point of origin or 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."

**Column (5):** Not required for Florida reporting purposes.

**Columns (6) and (7): Sold to/Purchaser's Name/FEIN** - Enter the name and FEIN of the company the product was sold to.

**Column (8): Date Shipped** – Enter the date the product was shipped.

**Column (9): Document Number** –

- Enter the identifying number from the manifest issued at the terminal if the product was 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.
- Enter the invoice number if the product was not shipped from one location to another but placed directly into a supply tank of a motor vehicle or mobile tank.

**Column (10): Net Gallons** – Enter the net amount of whole gallons disbursed. Provide a grand total for Column 10 on the last page for each schedule type/product type. Carry the total forward to Page 5, Section II, and enter it on the line matching the appropriate schedule type total.

**Columns (11) and (12):** Not required for Florida reporting purposes.

### Schedule Type Identifying Information

#### Schedule 5A - Diesel Gallons Delivered – All Taxes Collected

Use this schedule to report all disbursements of dyed and undyed diesel fuel, biodiesel, and dyed kerosene.

You may summarize sales of dyed diesel to other wholesalers or to terminal suppliers by purchaser instead of reporting each transaction. Enter the purchaser's name and FEIN in Columns 6 and 7, enter "SUM" in Column 9, and enter the total net gallons sold to that purchaser in Column 10. Enter 999999990 for all other columns.

You may summarize sales of dyed biodiesel and dyed diesel to retailers and end-users as a roll-up total of all such sales during the month. Enter "SUM" in Column 9 and enter the total net gallons sold in Column 10. Enter 999999990 for all other columns.

Carry the total from this schedule to Page 5, Section II, Line 2 on the return.

### Schedule 5B – Gallons Delivered – State Tax Collected (Gasoline/Aviation)

Use this schedule to report:

- disbursements of gasoline, gasohol, denatured ethanol, or aviation fuel (jet fuel, aviation gasoline) to terminal suppliers, importers, or other wholesalers;
- disbursements of aviation fuel to retail dealers and end-users;
- internal disbursements of gasoline blended with alcohol to create gasohol.

You must list in detail each disbursement of gasoline, gasohol, denatured ethanol, and aviation fuel. Do not use this schedule to report:

- gallons of gasoline, gasohol, or denatured ethanol used to fuel company-owned vehicles; refer to Schedule 5LO,
- disbursements of aviation fuel converted for highway use, refer to Schedule 5HW.

**Gasoline Blended with Alcohol:** The gallons of gasoline being blended with alcohol are reported as an internal disbursement/exchange of product from/to the reporting wholesaler of **Product Type 065** on Schedule 5B. This transfer permits the reporting wholesaler to convert the gasoline to gasohol for inventory reporting purposes.

The gallons of gasoline being blended with alcohol are reported, at the same time, as a receipt of gasohol (**Product Type 124**) on Schedule 1A. See 2B for more details.

Carry the total from this schedule to Page 5, Section II, Column A or D, Line 3 of the return.

### Schedule 5HW – Aviation Fuel Converted for Highway Use

Use Schedule 5HW to report aviation gasoline for use other than in an aircraft; and jet fuel or undyed kerosene that is blended with diesel, for highway use. Complete a separate Schedule 5HW for each product type reported.

#### Conversion of Aviation Gasoline for Use Other Than in an Aircraft:

Complete the following steps if you used or sold aviation gasoline, with an octane rating greater than or equal to 75 and a lead content less than or equal to .05 grams per gallon, for use other than in an aircraft. These steps will allow you to receive a credit of aviation fuel tax and pay the motor fuel tax required by Part 1 of Chapter 206, F.S.

- Report an internal disbursement of aviation gasoline (**Product Type 125**) on Schedule 5HW to show a reduction of aviation gasoline in inventory.

Report internal disbursements used to convert aviation gasoline on Schedule 5HW as a roll-up by entering "BA" in Column 3, "SUM" in Column 9, and the total net gallons converted in Column 10. Enter 999999915 for all other columns.

- Carry the Schedule 5HW total to Page 5, Section II, Column D, Line 4 of the return.
- Calculate a credit for Schedule 5HW, aviation fuel converted for use other than in an aircraft by using Line 4, of the Ultimate Vendor Credits Worksheet (Schedule 12, Page 13).
- Report a receipt of the converted product as gasoline
- (**Product Type 065**) on Schedule 2B.
- When selling to licensed terminal suppliers or wholesalers report the sale/disbursement of gasoline (**Product Type 065**) on Schedule 5B.
- When selling to end-users report the sale/disbursement of gasoline (**Product Type 065**) on Schedule 5LO and summarize on the Retail Local Option Worksheet (Schedule 11, Pages 11 and 12).

**Note:** The rate of tax on aviation gasoline is determined by the octane level, lead content, and use of fuel. The chart below defines the tax rate on aviation gasoline by product and use.

Tax Rate by Use			
	Used in an Aircraft	Used in a Motor Vehicle	Used for Any Other Purpose
<b>Gasoline</b> (Octane $\geq$ 75 and Lead Content $\leq$ 0.05 grams per gallon)	Chapter 206, Part III, F.S. (\$0.0427 per gallon)	Chapter 206, Part I, F.S. (Rates vary by county) See Tax Information Publication with motor fuel tax rates.	Chapter 206, Part I, F.S. See Tax Information Publication with motor fuel tax rates.
<b>Not Gasoline</b> (Octane < 75 or Lead Content > 0.05 grams per gallon)	Chapter 206, Part III, F.S. (\$0.0427 per gallon)	Chapter 206, Part I, F.S. (Rates vary by county) See Tax Information Publication with motor fuel tax rates.	Chapter 212, F.S. 6% + Surtax on the total sales price.



**Jet Fuel or Undyed Kerosene Converted from Aviation to Undyed Diesel Fuel:** If you blend jet fuel or undyed kerosene with undyed diesel to produce diesel fuel for highway use (whether for sale or use by the reporting wholesaler):

- Report an internal disbursement of jet fuel (**Product Type 130**) or undyed kerosene (**Product Type 142**) on Schedule 5HW to show a reduction of jet fuel or undyed kerosene in inventory.  
Report internal disbursements used to convert products on Schedule 5HW as a roll-up for each product type by entering "BA" in Column 3, "SUM" in Column 9, and the total net gallons converted in Column 10. Enter 999999915 for all other columns.
- Carry the Schedule 5HW total to Page 5, Section II, Column D, Line 4 of the return.
- Calculate a credit for Schedule 5HW, jet fuel or undyed kerosene converted for highway use by using Line 4, of the Ultimate Vendor Credits Worksheet (Schedule 12, Page 13).
- Report a receipt of the undyed diesel (**Product Type 167**) on Schedule 2B.
- When selling to licensed wholesalers or end-users report the sale/disbursement of undyed diesel (**Product Type 167**) on Schedule 5A.

#### **Schedule 5LO – Gasoline/Gasohol Delivered to Retail Locations and End-Users**

Report disbursements of gasoline, gasohol, or denatured ethanol sold to retail dealers or end-users. You are considered an end-user if you deliver motor fuel to company-owned stations or use motor fuel in company-owned vehicles. List in detail, each disbursement of gasoline or gasohol sold. Complete a separate Schedule 5LO for disbursements of gasoline and disbursements of gasohol.

If you are filing a paper return, complete Schedule 5LO and transfer the information by product type (065 – Gasoline, 124 – Gasohol, E00 – Denatured Ethanol) to the appropriate county listed on the Retail Local Option Worksheet (Schedule 11, Pages 11 and 12). The gallon total from Schedule 5LO disbursements should equal the gallon total reflected on the Retail Local Option Tax Worksheet (Schedule 11, Page 12).

If you file your tax information electronically, you are not required to transfer the Schedule 5LO transaction information to the Retail Local Option Tax Worksheet (Schedule 11), the system will do it for you. The system will also transfer the total Schedule 5LO gallons to Page 5, Section II, Column A, Line 1 for you, if you have included a valid DEP facility number of the retail dealer or end-user location where the gasoline or gasohol was delivered. The DEP facility number consists of nine (9) digits. The first two (2) are the county code, followed by the seven (7) digit facility number. If you do not have the complete nine (9) digit DEP facility number, you must insert the two (2) digit county code followed by seven 1's (e.g., Alachua = 011111111).

If you do not provide a valid DEP facility number or two-digit county code followed by seven ones, the Department will select the county with the highest local option tax rate to assign your incomplete destination delivery transactions and a notice of additional tax due will be issued.

Your collection allowance will be denied for failure to file a complete return.

Carry the total from this schedule to Page 5, Section II, Column A, Line 1.

**Note:** The local option taxes you report on this schedule are due at the time of sale, delivery, or consignment to retail dealers, resellers, or end-users.

#### **Schedule 7A – Gallons Exported by Other Than Bulk Transfer (Licensed Exporters Only)**

Use this schedule to report gallons of dyed diesel and tax-paid gallons of gasoline, gasohol, undyed diesel, biodiesel, or aviation fuel that you export by common or private carrier. List each export in detail.

Carry the total from this schedule to Page 5, Section II, Line 5 on the return.

#### **Schedule 7B – Gallons Exported – Other State's Tax Paid to Supplier (Licensed Exporters Only)**

Use this schedule to report exports of gasoline, undyed diesel, dyed diesel, biodiesel, and aviation fuel when the destination state's tax is paid to the supplier at the time of purchase or receipt, and the supplier remits the tax directly to the destination state. List each export in detail. A copy of the state of destination's tax return is required to support the gallons of fuel reported on this schedule.

Carry the total from this schedule to Page 5, Section II, Line 6 of the return.

#### **Schedule 8 – Gallons Delivered to U.S. Government – Tax Exempt (500 Gallons or More)**

Use this schedule to report sales of gasoline, gasohol, denatured ethanol, undyed diesel, dyed diesel, or biodiesel, or aviation fuel to the U.S. government or its agencies in quantities of 500 gallons or more. List each disbursement in detail.

Carry the total from this schedule to Page 5, Section II, Line 7 of the return.

#### **Schedule 10 – Gallons of Undyed Diesel Fuel, Jet Fuel, or Aviation Gasoline Delivered to Other Tax-exempt Entities**

Use this schedule to report:

- sales of undyed diesel fuel or undyed biodiesel to farmers for agricultural purposes,
- sales of jet fuel or prepackaged undyed kerosene in quantities of five (5) gallons or less,
- deliveries of undyed kerosene to residential addresses for home heating, or
- deliveries of undyed kerosene to retail dealers for home heating where the retail dealer is not capable of fueling vehicles from exempt storage tanks.

- sales of aviation fuel to the federal government when used in a governmental aircraft.
- sales of aviation fuel to qualified air carriers who hold a valid air carrier exemption certificate issued by the Department.
- sell or use aviation gasoline with an octane rating less than 75 or a lead content greater than .05 grams per gallon, for use other than in an aircraft.

**Special Provision for Sales to Farmers:** If you make deliveries of undyed diesel or undyed biodiesel to farmers who have multiple tank locations in the same county, all of which must be registered with the DEP, you may select one of the farmer's DEP facility numbers in each county and report all deliveries in that county under one DEP facility number.

If you choose to summarize multiple transactions under one DEP number, you must write to the Department of Revenue, Compliance Campaigns, P.O. Box 6417, Tallahassee FL 32399-6417, or call 850-617-8594, telling us that you will report in this manner. Include a list of the farmer's DEP facility numbers from that county that will be rolled-up under one DEP facility number.

To summarize, enter the selected DEP facility number in Column 4, Point of Destination; the purchaser's name and FEIN in Columns 6 and 7; the word "SUM" in Column 9; and the total net gallons delivered to that DEP facility number in Column 10. Enter 999999995 for all other columns.

**Deliveries to facilities not registered with the DEP:** If the undyed diesel, biodiesel, kerosene, or jet fuel is delivered to a storage tank that is not required to be registered with DEP, the deliveries may be summarized by roll-up total of all such disbursements during the month. To summarize by roll-up total, enter the word "SUM" in Column 9, and enter the total net gallons delivered to non-DEP locations in Column 10. Enter 999999993 for all other columns.

**Aviation Gasoline Delivered or Used** – Use Schedule 10 to report sales or use of aviation gasoline, with an octane rating less than 75 or a lead content greater than .05 grams per gallon, for use other than in an aircraft. The use of this schedule will allow you to receive a credit of aviation fuel tax. However, sales tax administered under Chapter 212, F.S., is due if the fuel meets the specifications and use defined above. Please reference schedule 5HW instructions for additional information on aviation gasoline.

Carry the total from this schedule for undyed diesel (**Product Type 167**) or undyed biodiesel (**Product Type B00**) to Page 5, Section II, Column B, Line 8 of the return.

Carry the total from this schedule for jet fuel (**Product Type 130**) or undyed kerosene (**Product Type 142**) sold for home heating fuel to Page 5, Section II, Column D, Line 8 of the return.

Carry the total from this schedule for aviation gasoline (**Product Type 125**) used for purposes other than in an aircraft to Page 5, Section II, Column D, Line 8 of the return.

To calculate the qualifying credit for taxes previously paid, carry the total gallons from this schedule (Page 10) to Schedule 12, Page 13, Line 1 (Ultimate Vendor Credit Worksheet).

## Other Schedules

### Retail Local Option Tax Worksheet – Summary by County - Schedule 11 (Pages 11 and 12)

Use Schedule 5LO to report sales of gasoline, gasohol, or denatured ethanol to retail dealers or end-users, and gasoline or gasohol you use in your own vehicles before completing this worksheet.

When filing your return electronically, do not transfer the Schedule 5LO transaction information to the Retail Local Option Tax Worksheet (Schedule 11), the filing system will do this for you. The system also transfers the total gallons from Schedule 5LO to Page 5, Section II, Column A, Line 1 for you, if you have included a valid DEP facility number of the retail dealer or end-user location where the gasoline or gasohol was delivered. The DEP facility number consists of nine (9) digits. The first two (2) are the county code, followed by the seven (7) digit facility number. If you do not have the complete nine (9) digit DEP facility number, you must insert the two (2) digit county code followed by seven 1's (e.g., Alachua = 011111111).

**Note:** If you are filing a paper return, once Schedule 5LO is completed, you must transfer the information by product type (065 – Gasoline, 124 – Gasohol, E00 – Denatured Ethanol) to the appropriate county listed on this schedule. The gallon total from Schedule 5LO disbursements should equal the gallon total shown on the Retail Local Option Tax Worksheet (Schedule 11, Page 12).

If you do not provide a valid DEP facility number or two-digit county code followed by seven ones, the Department will select the county with the highest local option tax rate to assign your incomplete destination delivery transactions and will issue a notice of additional tax due. Your collection allowance will be denied for failure to file a complete return.

Carry the total from this schedule to Page 5, Section II, Column A, Line 1 of the return.

**Note:** The rates on this schedule have been reduced by the minimum local option tax. The minimum local option tax is defined as the smallest local option tax imposed in all 67 Florida counties. This tax is added to the state tax to create a combined rate, which is used in the calculation on Page 4, Line 8 of the return. The remaining portion above the minimum local option tax will be printed on and used as part of the calculation on Schedule 11.

You must prepare a separate Local Option Tax Worksheet for each product type (065 – Gasoline, 124 – Gasohol, E00 – Denatured Ethanol) sold to end-users and retail stations.

Report the total gallons of motor fuel in Column A based on the county where the end-user or retail dealer is located. Gallons must be reported for each county even if the rate indicated on this worksheet is zero.

Multiply Column A gallons by the Column B rate to determine the portion of local option tax entitled to collection allowance. Enter the result in Column C for the appropriate county.

Multiply Column A gallons by the Column D rate to determine the portion of local option tax not entitled to collection allowance. Enter the result in Column E for the appropriate county.

Carry the total of all individual Column C entries to the bottom of Schedule 11, Page 12 and to Line 13, Column A, on Page 4 of the return.

Carry the total of all individual Column E entries to the bottom of Schedule 11, Page 12 and to Line 15, Column A, Page 4 of the return.

**Note:** The local option taxes you report on this worksheet (Schedule 11) are due at the time of sale, delivery, or consignment to retail dealers, resellers, or end-users.

### Ultimate Vendor Credits Worksheet – Schedule 12 (Page 13)

You must complete and submit this schedule to claim a credit for transactions that are tax-exempt or taxable at a greater rate (e.g., aviation fuel converted to highway use) if you:

- sell undyed diesel fuel or undyed biodiesel to farmers that is used for agricultural purposes;
- sell gasoline, gasohol, denatured ethanol, undyed diesel, undyed biodiesel, undyed kerosene, or aviation fuel to the U.S. government in quantities of 500 gallons or more per delivery;
- export tax-paid fuel;
- sell jet fuel (**Product Type 130**) or undyed kerosene (**Product Type 142**) converted to home heating fuel in quantities of five (5) gallons or less;
- deliver kerosene to residential addresses for home heating;
- deliver to retail dealers for home heating where the retail dealer is not capable of fueling vehicles with kerosene from exempt storage tanks; or
- convert and sell aviation gasoline or jet fuel for use other than in an aircraft.

Carry the total from this worksheet (Schedule 12, Page 13) to Line 25 of the return.

Use this worksheet to claim an offsetting credit against tax previously paid or a reported tax liability for taxable transactions occurring during the same reporting month. You may apply for a refund by filing Form DR-26, *Application for Refund*, with the Department instead of claiming a credit.

You may also use this worksheet to claim a credit for aviation fuel tax:

- paid to your Florida supplier, at the time of purchase; or
- self-accrued on imported undyed kerosene for aviation fuel which is converted to highway use and reported on Schedule 5HW.

### Schedule 12 Instructions for Shared Collection Allowance Add-Back

The Ultimate Vendor Credits Worksheet (Schedule 12) will allow a wholesaler who is claiming a credit to calculate a “shared collection allowance add-back” amount on qualifying sales of fuel on which tax was paid at the time of purchase.

The Ultimate Vendor Credit Worksheet requires you to calculate the full collection allowance on the gallons qualifying for credit. This amount will be subtracted from the state tax due, resulting in a reduction to your credit. This calculation is required even though you shared the collection allowance with a Florida licensed terminal supplier.

Lines 17 through 23 will assist you in calculating the “shared collection allowance add-back” for one-half of the collection allowance. The “shared collection allowance add-back” is then added to Line 16 (Ultimate Vendor Credit Calculation) to arrive at the Line 24 (Allowable Ultimate Vendor Credit).

The calculations for Lines 6 through 24 allow you to calculate the net tax credit taken against Line 24, “Combined Net Tax Due” (Page 4, Line 26, of the return), after all collection allowances for state and local option taxes have been subtracted.



**Table of Schedule Types**

<b>Schedule of Receipts Table</b> - Use one of the following schedule types for each product type reported.	
1A.	Gallons Received – Florida Tax – Paid
1B.	Gallons Received from Licensed Supplier – Other State Taxes Paid
2A.	Gallons Received -Tax – Unpaid (Imports)
2B.	Total Product Received or Blended – Florida Tax – Unpaid
<b>Schedule of Disbursements Table</b> - Use one of the following schedule types for each product type reported.	
5A.	Diesel Gallons Delivered - All Taxes Collected (State and Local)
5B.	Gallons Delivered Florida State Tax Only Collected (Gasoline/Aviation)
5HW.	Gallons of Aviation Fuel Converted for Highway Use
5LO.	Gallons of Gasoline/Gasohol Delivered to Retail Locations and End-Users
7A.	Gallons Exported by Other Than Bulk Transfer - Florida Tax Paid
7B.	Gallons Exported by Supplier - Tax Self-accrued by Supplier for Another State
8.	Gallons Delivered to U.S. Government - Tax Exempt (500 Gallons or more)
10.	Gallons of Undyed Diesel/Jet Fuel Delivered to Other Tax-exempt Entities

**Table of Product Types**

<b>Column A</b> 065 – gasoline 124 – gasohol E00 – denatured ethanol	<b>Column B</b> 167 – undyed diesel B00 – undyed biodiesel (B100)
<b>Column C</b> 226 – high sulfur dyed diesel 227 – low sulfur dyed diesel D00 – dyed biodiesel (B100) 072 – dyed kerosene	<b>Column D</b> 125 – aviation gasoline 130 – jet fuel 142 – undyed kerosene

**References**

*The following document were mentioned in this form and are Incorporated by reference in the rule Indicated below. The form is available online at [floridarevenue.com/forms](http://floridarevenue.com/forms).*

DR-26 Application for Refund, Rule 12-26.008, F.A.C.