

# ***Exporter Fuel Tax Return*** **(Form DR-309638)**

## **Electronic File and Pay** **Step-by-Step Guide**



# Website Navigation

From the Florida Department of Revenue home page, click the File and Pay icon.



# Select Fuel and Pollutants Taxes Under eFile and Pay Taxes and Fees

Under the [eFile and Pay Taxes and Fees](#) section, select the Fuel and Pollutants Taxes link.



The screenshot shows the Florida Department of Revenue website. The header includes the state seal and the department name. A navigation bar contains links for HOME, CHILD SUPPORT, PROPERTY TAX, GENERAL TAX, TAX DATA, and CONTACT. The 'GENERAL TAX' link is active. Below the navigation bar, there is a section for 'Important Information' with a link to 'Privacy Notice - Disclaimer'. To the right, a banner announces 'We're Upgrading the eFile and Pay System' with a 'LEARN MORE' button. Below this, the 'eFile and Pay Taxes, Fees, and Remittances' section is displayed. It contains two columns of links. The first column, 'eFile and Pay Taxes and Fees', lists various taxes, with 'Fuel and Pollutants Taxes' highlighted by a yellow box. The second column, 'ePay a Bill or Make a Payment', lists payment options. Below these columns are sections for 'Refund Application' and 'Shopping Online'.

**Florida DEPARTMENT OF REVENUE**

HOME CHILD SUPPORT PROPERTY TAX **GENERAL TAX** TAX DATA CONTACT

**Important Information**  
[Privacy Notice - Disclaimer](#)

**Quick Links**  
[Contact Us](#)  
[Enroll to eFile and Pay](#)  
[Register to Collect and Pay Taxes or Fees](#)  
[Print Annual Resale Certificates](#)  
[Retrieve Your Certificate or Account Number](#)  
[Update Account Information](#)

**Resources**  
[Other eServices for Taxes, Fees and Other State Remittances](#)  
[Taxes and Fees or Refunds](#)  
[Registration Forms and Publications](#)  
[eFile and Pay Guides and Tutorials](#)  
[Florida Alternative Tax Forms Vendor Information](#)  
[Import File Information for Taxpayers](#)

**We're Upgrading the eFile and Pay System**  
[LEARN MORE](#)

**eFile and Pay Taxes, Fees, and Remittances**

**eFile and Pay Taxes and Fees**

- [Communications Services Tax](#)
- [Corporate Income Tax File and Pay](#)
- [Documentary Stamp Tax - Registered](#)
- [Documentary Stamp Tax - Nonregistered](#)
- [Fuel and Pollutants Taxes](#)**
- [Gross Receipts Tax on Utility Services](#)
- [Insurance Premium Tax](#)
- [Reemployment Tax](#)
- [Sales and Use Tax](#)
  - [Prepaid Wireless Fee](#)
  - [Solid Waste Fees and Surcharge](#)

**ePay a Bill or Make a Payment**

**eCheck and Credit Card**

- [Audit and Past Due Bill Payments](#)
- [Tax/Fee/Remittance Payment Only](#)
- [Payments to Other State Agencies](#)
  - Division of Alcoholic Beverages and Tobacco
  - Division of Pari-Mutuel Wagering
  - Division of State Group Insurance
  - Florida Retirement System

**Refund Application**

- [Sales and Use Tax](#)
- [Other Taxes](#)

**Shopping Online**

- [Out-of-State Purchases](#) (not for use by registered dealers)

**Information Reporting**

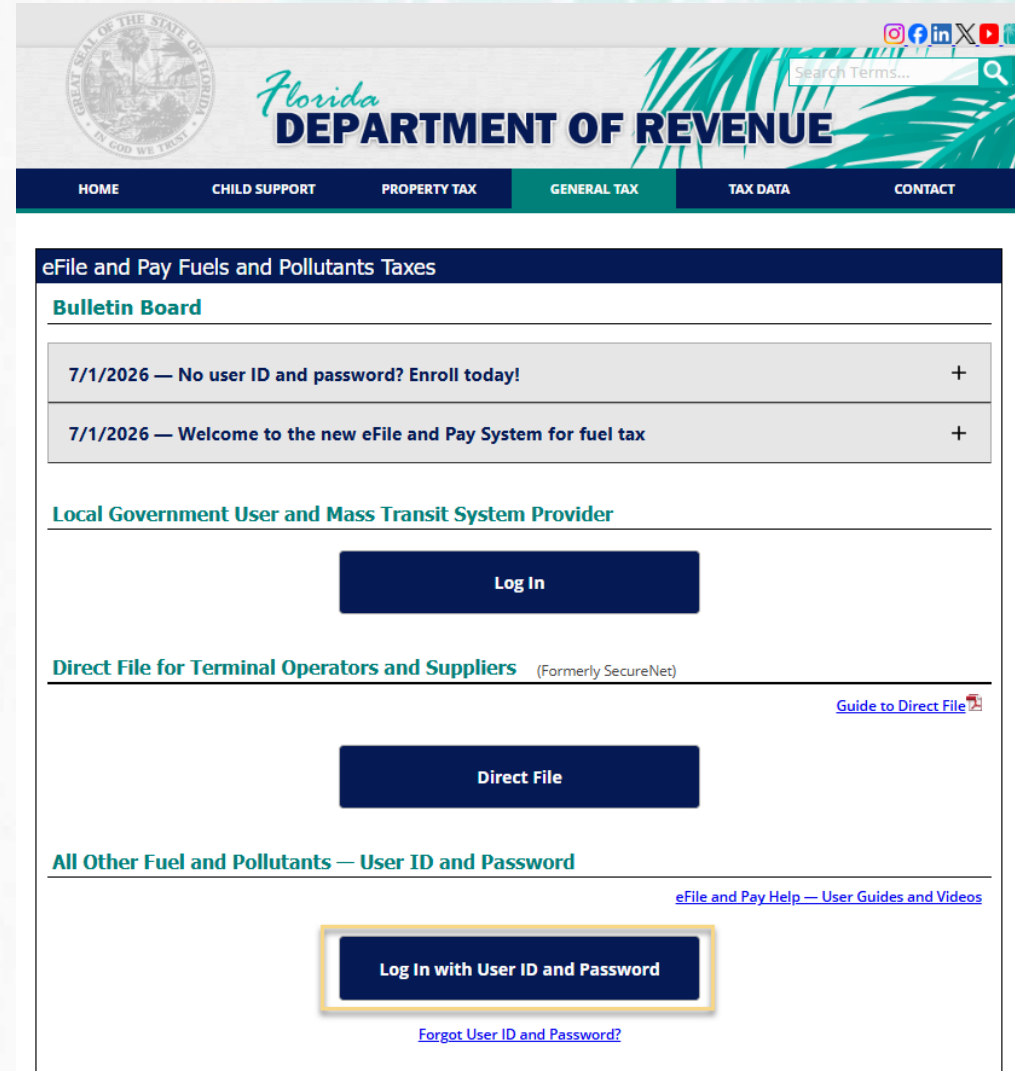
- [Form 1099-K Reporting](#)
- [Wholesaler/Distributor Reporting](#) (Alcoholic Beverages and Tobacco Products)



# Log In

Click the Log In with  
User ID and Password  
button.

**Note:** You may also file a return using your  
Business Partner Number and FEIN if you do  
not have your User ID and Password by  
scrolling down.



Florida  
DEPARTMENT OF REVENUE

HOME CHILD SUPPORT PROPERTY TAX GENERAL TAX TAX DATA CONTACT

eFile and Pay Fuels and Pollutants Taxes

**Bulletin Board**

7/1/2026 — No user ID and password? Enroll today! +

7/1/2026 — Welcome to the new eFile and Pay System for fuel tax +

**Local Government User and Mass Transit System Provider**

Log In

**Direct File for Terminal Operators and Suppliers** (Formerly SecureNet)

[Guide to Direct File](#)

Direct File

**All Other Fuel and Pollutants — User ID and Password**

[eFile and Pay Help — User Guides and Videos](#)

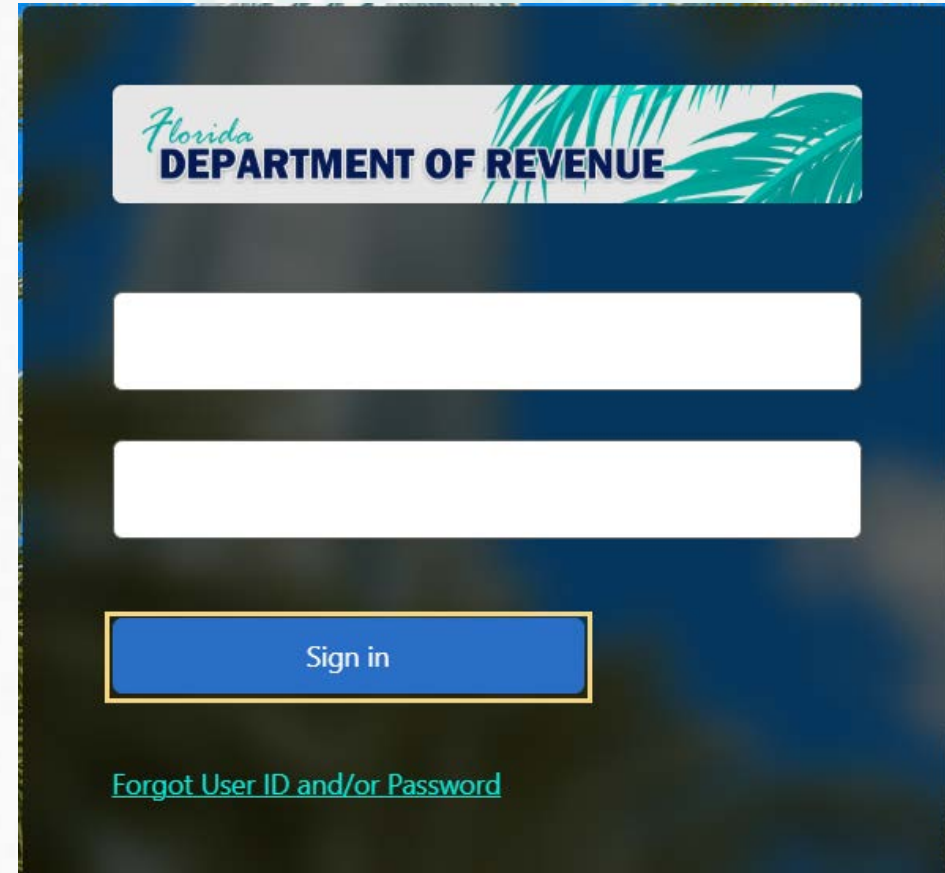
Log In with User ID and Password

[Forgot User ID and Password?](#)

# Log In with User ID and Password

**Enter your User ID  
and Password.**

**Click Sign in.**

A screenshot of the Florida Department of Revenue login interface. At the top, there is a header with the Florida Department of Revenue logo and a palm tree graphic. Below the header are two white input fields for User ID and Password. Underneath the password field is a blue button with a yellow border labeled "Sign in". At the bottom of the form, there is a link that says "Forgot User ID and/or Password".

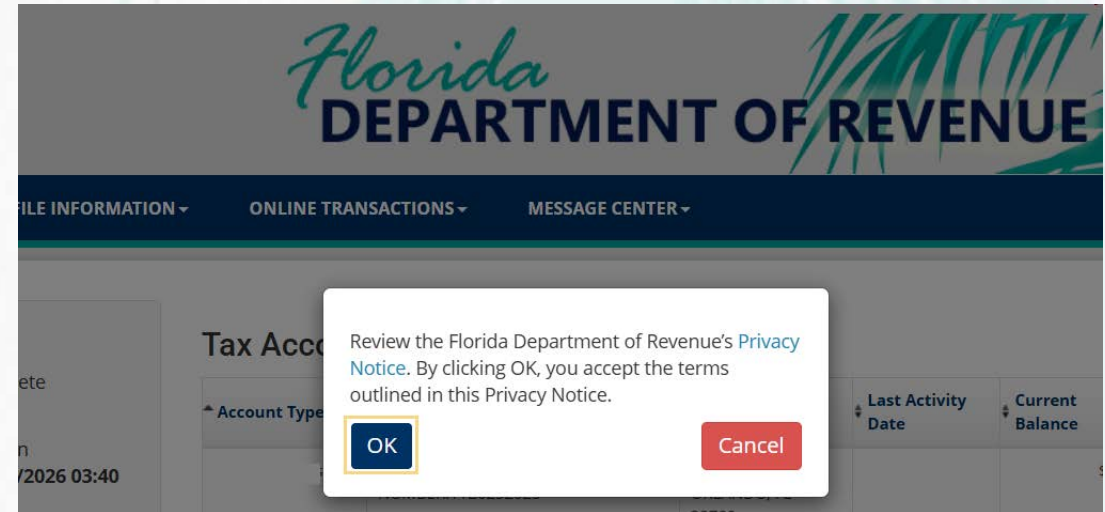
*Florida*  
DEPARTMENT OF REVENUE

  
  
[Forgot User ID and/or Password](#)

# Florida Department of Revenue Privacy Notice

To view the Florida Department of Revenue's Privacy Notice, click the hyperlink.

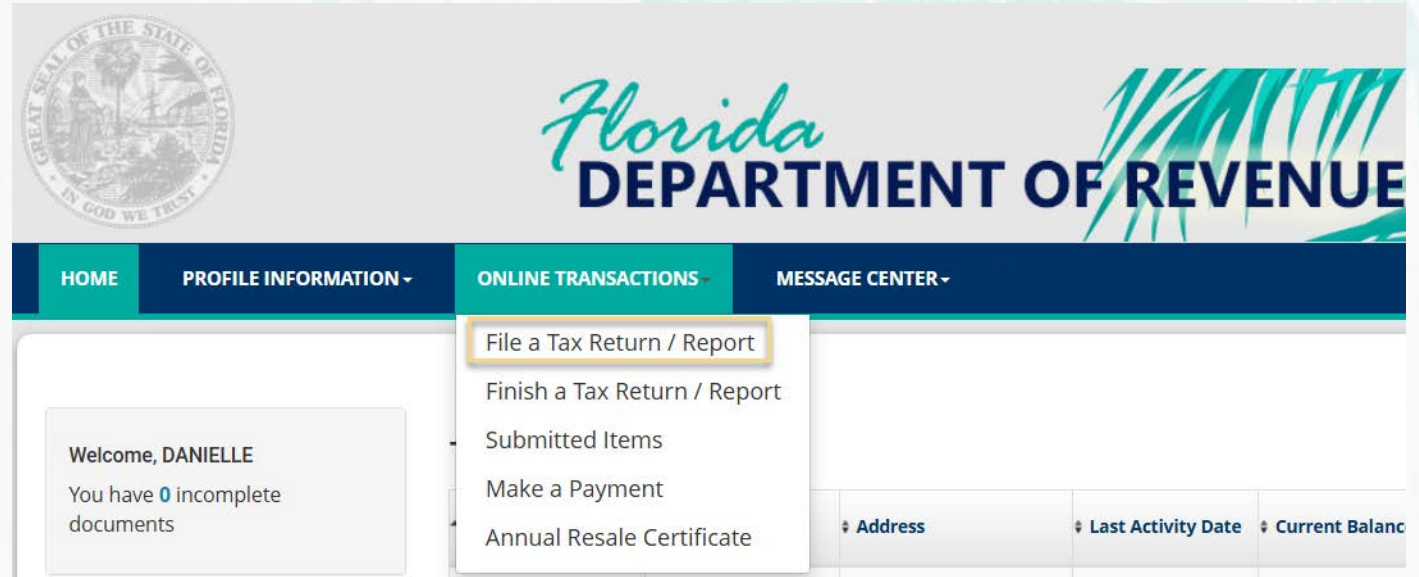
Otherwise, to continue, click OK.





# File a Tax Return

To begin, click on  
**ONLINE TRANSACTIONS.**  
Select File a Tax  
Return/Report from the  
dropdown options.



# File Form DR-309638

The required Return Information will populate.

Select the Return Type and Filing Period.

Click Next.

### File a Form

Please complete the following information in order to file the form. Click the **Next** button when you are ready to continue.

After you select a form type, the filing period dropdown list will display the available periods for that form. If the filing period you need is not displayed, select a different form type to see additional filing periods.

#### Return Information

\* indicates required field

|                 |                                                                             |
|-----------------|-----------------------------------------------------------------------------|
| * Name          | <input type="text"/>                                                        |
| * Account       | <input type="text" value="Fuel Tax - Exporter"/>                            |
| * Account ID    | <input type="text" value="FEIN:xx-xx"/> LOCATION NAME: <input type="text"/> |
| * Form Type     | <input type="text" value="DR-309638"/>                                      |
| * Return Type   | <input type="text" value="Original Return"/>                                |
| * Filing Method | <input type="text" value="File Online"/>                                    |
| * Filing Period | <input type="text" value="06/01/2026 - 06/30/2026"/>                        |



# Review Form Information

Review the Enter Tax Return Form information at the top of the page.

## Enter Tax Return Form ?

For return instructions, please visit the Florida Department of Revenue website - [Exporter Fuel Tax Return and Instructions](#)

- Before a return can be submitted, you must use the calculate function to verify the input data.
- Click **Calculate** below when you are ready to calculate the return including any applicable collection allowance. You must click **Calculate** to continue processing the return; however, any calculated Penalty and Interest does not obligate you to pay these amounts at this time.
- Click **Save and Exit** if you would like to save the return and exit the filing application.
- You can return to the filing by accessing your Saved Items under Online Transactions above.
- When you are ready to submit the return, click **Continue**.
- The **Prior Tab** button will direct you to the prior tab of the return.
- The **Next Tab** button will move you to the next tab of the return.
- Help icons throughout the form provide brief guidance for each section. For more detailed **Tax Return Instructions** click the **Florida Department of Revenue** link provided above.

## Return Header Tab

The DR-309638 tab opens automatically, select the Return Header tab.

Review the Taxpayer Information.

Click Next Tab.

|               |                             |                     |
|---------------|-----------------------------|---------------------|
| Return Header | DR-309638 - Exporter Return | Schedule of Exports |
|---------------|-----------------------------|---------------------|

| Taxpayer Information |                                             | Return Information       |                 |
|----------------------|---------------------------------------------|--------------------------|-----------------|
| Name                 | Company Name                                | Form Type                | DR-309638       |
| Account              | Fuel Tax - Exporter                         | Return Type              | Original Return |
| Account ID           | FEIN:xx-xx                                  | Filing Period Begin Date | 06/01/2026      |
| Address              | Address<br>LAKE WALES , FL<br>UNITED STATES | Filing Period End Date   | 06/30/2026      |

Next Tab

Cancel

Save and Exit

Calculate

Continue

## DR-309638 Tab

The DR-309638 fields are auto-calculated based on information entered on the Schedule of Exports tab.

Click Next Tab.

Import

Return Header **DR-309638 - Exporter Return** Schedule of Exports

DR-309638 - Exporter Return

|                                                                              | A. Gasoline          | B. Undyed Diesel     | C. Dyed Diesel       |
|------------------------------------------------------------------------------|----------------------|----------------------|----------------------|
| 1. Gallons Exported - Florida Tax Paid (Schedule 1A)                         | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| 2. Gallons Exported - Other State Tax Paid to Florida Supplier (Schedule 1B) | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| 3. Gallons Exported - Tax Unpaid (Schedule 1C)                               | <input type="text"/> | <input type="text"/> | <input type="text"/> |

Prior Tab Next Tab

Cancel Save and Exit Calculate Continue

*Tip: Use the Import button to upload a file.*



# Schedule of Exports

On the Schedule of Exports tab, click Add Row.

Return Header

DR-309638 - Exporter Return

Schedule of Exports

Schedule of Exports

Search: 

Select

Search

Clear

| Schedule Type                    | Product Type | Carrier's Name | Carrier's FEIN | Mode | Point of Origin Type |
|----------------------------------|--------------|----------------|----------------|------|----------------------|
| No records available to display. |              |                |                |      |                      |

Delete Rows

Add Row

«

<

Page 1 of 1

>

»

Prior Tab

Cancel

Save and Exit

Calculate

Continue



# Search Schedule

Use the Search field to find information on the Schedule of Exports if multiple rows are added.

Return Header

DR-309638 - Exporter Return

Schedule of Exports

Schedule of Exports

Search:

Select

Search

Clear

| Select                   | Schedule Type | Product Type   | Carrier's Name | Carrier's FEIN | Mode      | Point of Origin T |
|--------------------------|---------------|----------------|----------------|----------------|-----------|-------------------|
| <input type="checkbox"/> | 1A            | 065 - Gasoline |                | 12-3456789     | J - Truck | State Code        |

Delete Rows

Add Row

<< < Page 1 of 1 > >>

Prior Tab

Cancel

Save and Exit

Calculate

Continue

# Calculate and Continue

After all information has been added, click **Calculate**.

Then click **Continue**.

Return Header | DR-309638 - Exporter Return | **Schedule of Exports**

**Schedule of Exports**

Search:   **Search** **Clear**

| Select                   | Schedule Type | Product Type   | Carrier's Name | Carrier's FEIN | Mode      | Point of Origin T |
|--------------------------|---------------|----------------|----------------|----------------|-----------|-------------------|
| <input type="checkbox"/> | 1A            | 065 - Gasoline |                | 12-3456789     | J - Truck | State Code        |

**Delete Rows** **Add Row** **<<** **<** Page 1 of 1 **>** **>>**

**Prior Tab**

**Cancel** **Save and Exit** **Calculate** **Continue**



# Summary Information

Review the Summary  
Information.

Click Next.

## Summary Information ?

This is an overview of the tax information for the tax return you are attempting to submit. If any information looks incorrect, click on the **Back** button. If all information looks correct, click **Next**. Remember, your return is not filed until you receive a confirmation number.

|                        |                                                                                                         |
|------------------------|---------------------------------------------------------------------------------------------------------|
| Today's Date           | Jun 25, 2026                                                                                            |
| FEIN                   | 561574464                                                                                               |
| Account Type           | Fuel Tax - Exporter                                                                                     |
| Filing Period End Date | 02/28/2026                                                                                              |
| Late After             | 03/20/2026                                                                                              |
| Total Amount Due       | \$0.00                                                                                                  |
| Please Note            | Returns/Payments filed after the Late After Date may incur additional Penalties, Interest, and/or Fees. |

◀ Back

Next

# Enter Tax Return - Signature

Review the  
information on the  
Enter Tax Return -  
Signature page.

Click Yes.

## Enter Tax Return - Signature

I acknowledge that I am authorized to file a return for the taxpayer represented in the tax return now being submitted online.

The Department of Revenue will reconcile the information submitted, along with any payments, and may assess additional tax, interest, penalty, and/or fees.

The contact information displayed reflects your electronic filing or payment information on file with the Florida Department of Revenue. If your contact information needs updating, you can enter the updated information here. Any change you make will be effective for this transaction only. To make a permanent update to your contact information, visit [floridarevenue.com/taxes/eEnroll](https://floridarevenue.com/taxes/eEnroll) and select Update e-Enrollment.

If you agree, Please select the **Yes** button. To cancel the submission and go back to the return, Select **No**.

\* First Name

MARCUS

\* Country code

UNITED STATES (+1)

\* Last Name

ZI

\* Phone Number

717

Middle Name

\* Email

O@RSIMAIL.COM

No

Yes

# Enter Tax Return - Confirmation

The green  
Confirmation banner  
displays.

You can select to Print  
the confirmation or  
Return Home.

## Enter Tax Return - Confirmation

Return was submitted successfully. If the return indicates an amount due greater than \$0.00, the **Make a Payment Now** button displays. Click the **Make a Payment Now** button to pay the amount due with the return.

The confirmation number is: **920040010140**

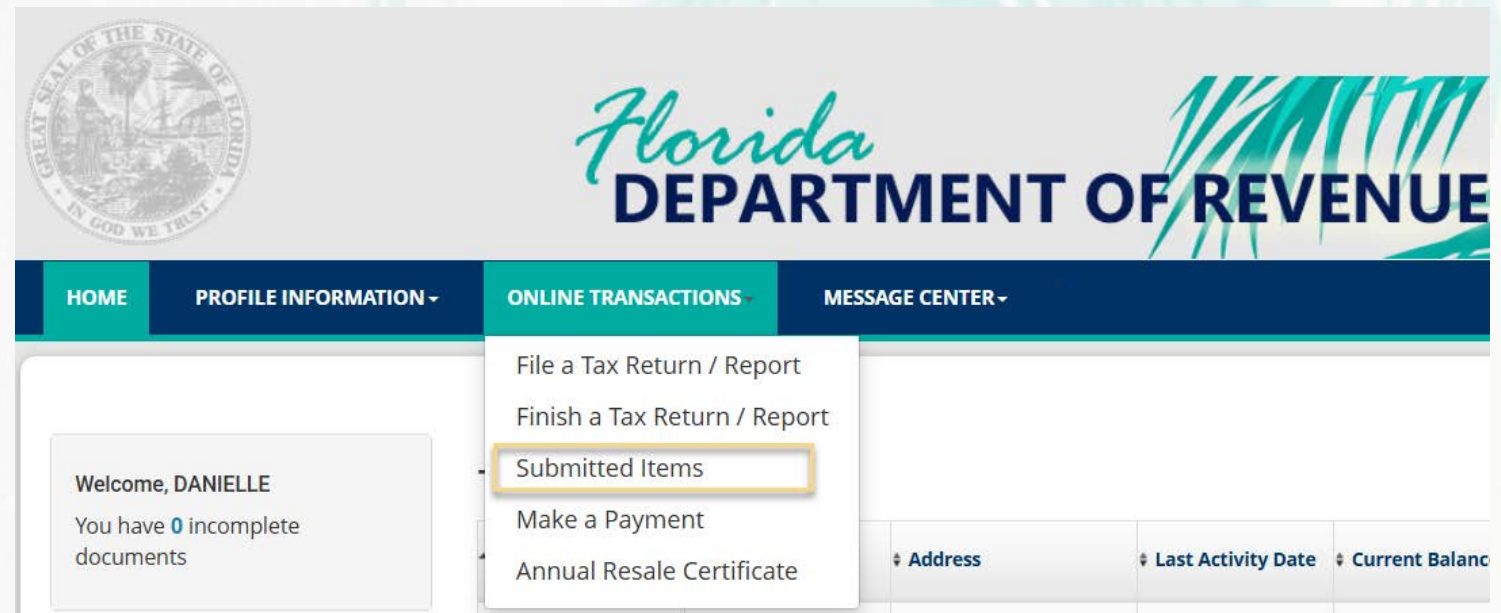
Please print or save this number for future reference.

Print

Return Home

# View Submitted Items

To view submitted returns and payments, click on **ONLINE TRANSACTIONS**.  
Select Submitted Items.



The screenshot shows the Florida Department of Revenue website interface. At the top, there is a header with the Florida Department of Revenue logo and the state seal. Below the header is a navigation bar with four main sections: HOME, PROFILE INFORMATION, ONLINE TRANSACTIONS, and MESSAGE CENTER. The ONLINE TRANSACTIONS section is currently selected, and a dropdown menu is open, showing several options: File a Tax Return / Report, Finish a Tax Return / Report, Submitted Items (which is highlighted with a yellow border), Make a Payment, and Annual Resale Certificate. On the left side of the page, there is a welcome message for DANIELLE, stating 'You have 0 incomplete documents'. On the right side, there is a table with columns for Address, Last Activity Date, and Current Balance.

| Address | Last Activity Date | Current Balance |
|---------|--------------------|-----------------|
|---------|--------------------|-----------------|



# Log Out

To exit, click Log Out in the upper right-hand corner on the main tool bar.

