

Pollutants Tax Return **(Form DR-904)**

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 highlighted. 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 the banner, 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 tax services, 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)

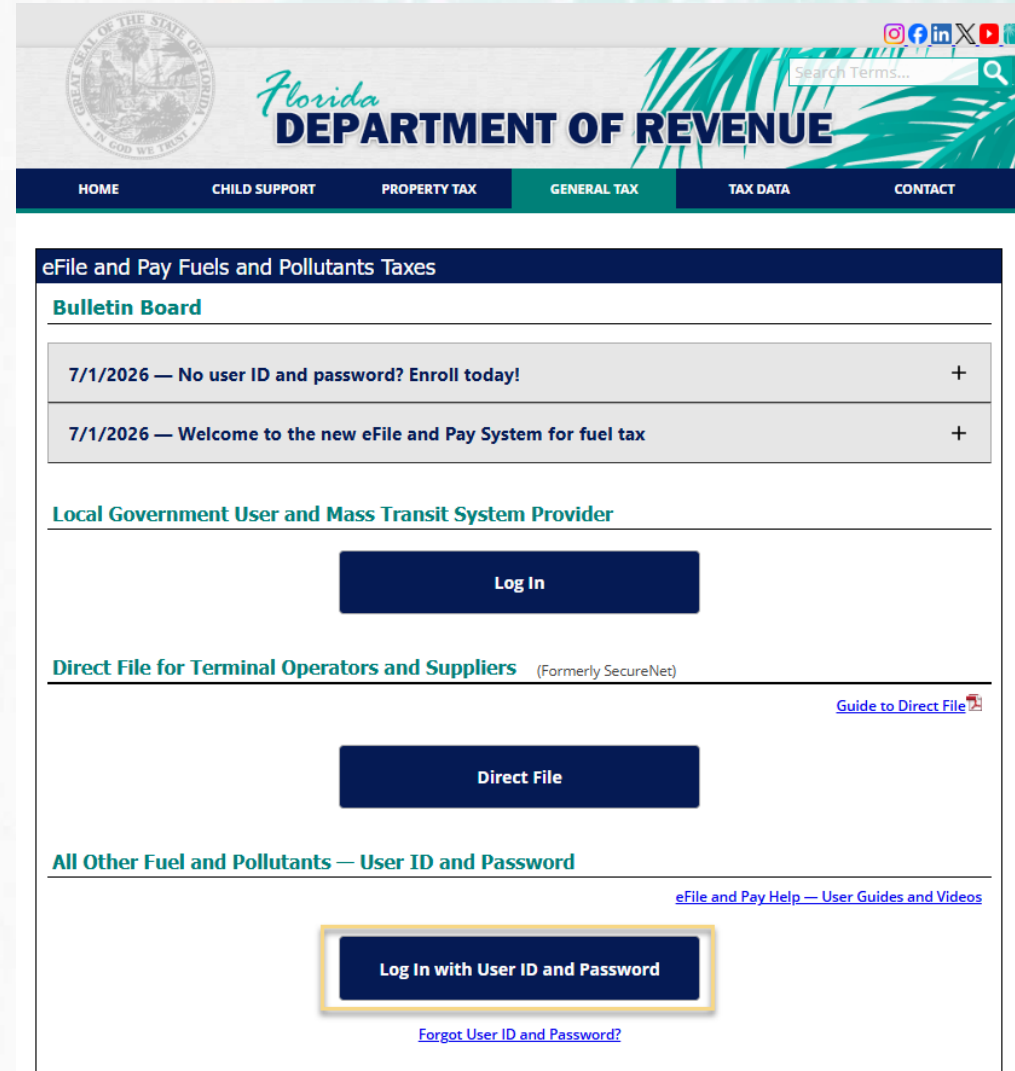
Information Reporting

- [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](#)

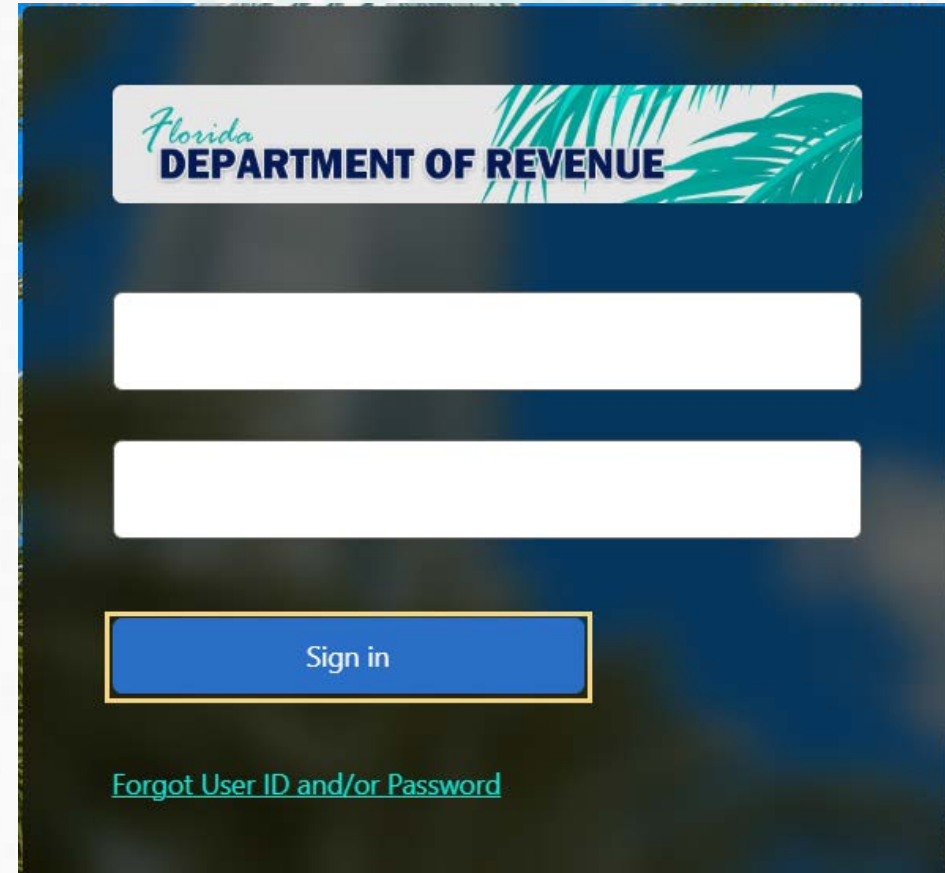
Log In with User ID and Password

[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 'Sign in' button with a yellow border. At the bottom of the form, there is a link that says 'Forgot User ID and/or Password' in green text.

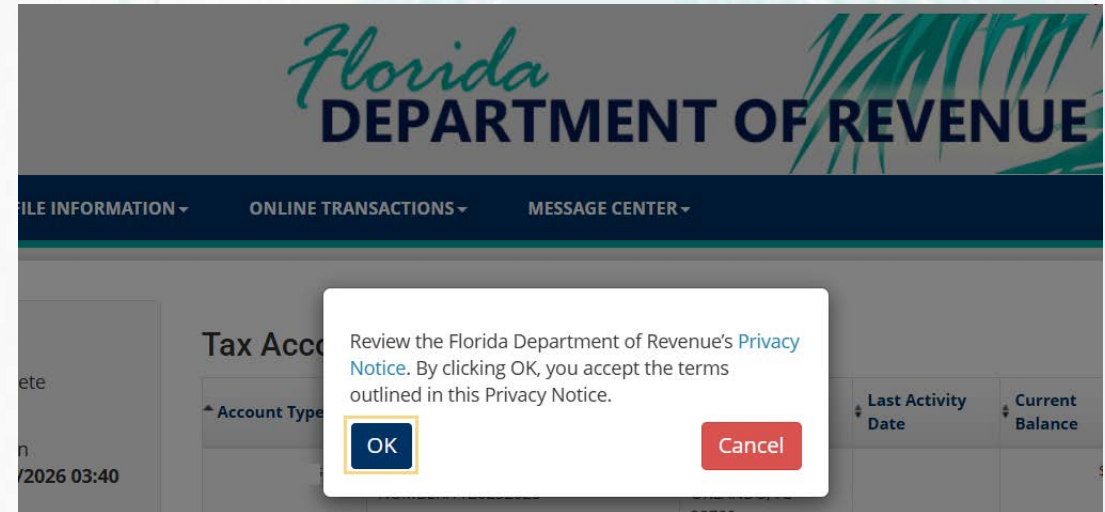
Florida
DEPARTMENT OF REVENUE

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

Florida Department of Revenue Privacy Notice

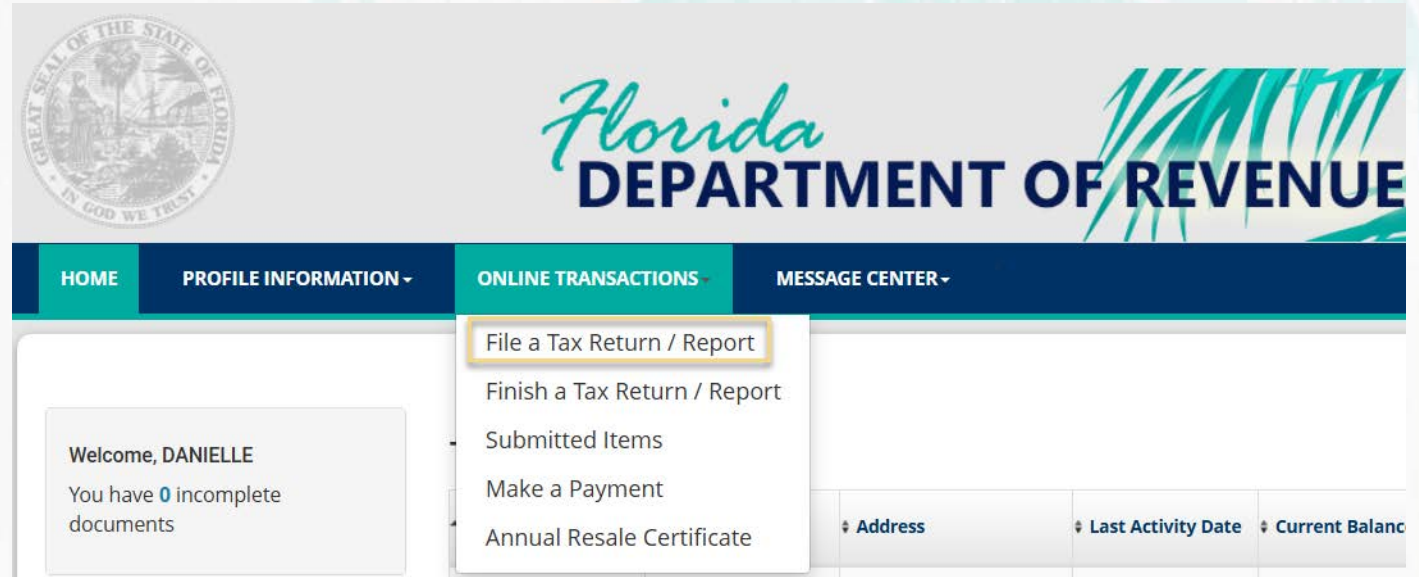
To view the Florida Department of Revenue's Privacy Notice, click the hyperlink.

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-904

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 THE PAN INC

* Account Fuel Tax - Pollutants

* Account ID FEIN:xx-xxx4464 LOCATION NAME: THE PAN INC

* Form Type DR-904

* Return Type Original Return

* Filing Method File Online

* Filing Period 06/01/2026 - 06/30/2026

Cancel

Next

Review Form Information

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

Enter Tax Return Form ?

- 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 Pollutants Return tab opens automatically; select the Return Header tab.

Review the Taxpayer Information.

Click Next Tab.

Return Header	Pollutants Return	(1) Coastal Protection	(2) Water Quality	(3) Inland Protection	(4) Water Quality On Perchloroethylene
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Taxpayer Information		Return Information	
Name	Company Name	Form Type	DR-904
Account	Fuel Tax - Pollutants	Return Type	Original Return
Account ID	FEIN:xx-xx	Filing Period Begin Date	06/01/2026
Address	Address SANFORD , NC UNITED STATES	Filing Period End Date	06/30/2026

Next Tab

Cancel

Save and Exit

Calculate

Continue

Pollutants Return

**Most Pollutants
Return fields are auto-
calculated based on
information entered
on the additional tabs.**

Click Next Tab.

Return Header

Pollutants Return

(1) Coastal Protection

(2) Water Quality

(3) Inland Protection

(4) Water Quality On Perchloroethylene

Pollutants Return

Line #	Line Item		
34	Combined total tax due	?	\$
35	Credit memos issued by the Department of Revenue	?	\$
36	Total Tax Due	?	\$
37	Penalty	?	\$
38	Interest	?	\$
39	Total due with return	?	\$

Prior Tab

Next Tab

Cancel

Save and Exit

Calculate

Continue

Coastal Protection Tab

On the Coastal Protection tab, enter all applicable fields in Lines 13 – 32.

Click Next Tab.

Return Header Pollutants Return **(1) Coastal Protection** (2) Water Quality (3) Inland Protection (4) Water Quality On Perchloroethylene

(1) Coastal Protection

Line #	Line Item		
-----	Schedule A - Solvents		
13	Barrels sold/removed from storage	?	
14	Tax-paid barrels and barrels not subject to tax	?	
15	Export Allowance	?	
16	Net taxable barrels	?	
17	Rate per barrel	?	0.020
18	Tax Due	?	\$
-----	Schedule D - Gasoline and Gasohol		
19	Barrels sold/removed from storage	?	
20	Tax-paid barrels and barrels not subject to tax	?	
21	Export Allowance	?	
22	Net taxable barrels	?	
23	Rate per barrel	?	0.020
24	Tax Due	?	\$
-----	Schedule E - Diesel and Other Pollutants		
25	Barrels sold/removed from storage	?	
26	Tax-paid barrels and barrels not subject to tax	?	
27	Export Allowance	?	
28	Net taxable barrels	?	
29	Rate per barrel	?	0.020
30	Tax Due	?	\$
-----	Credits		
31	Credits	?	\$
32	Credit for tax-paid petroleum products transferred to a registered IRS terminal	?	\$
33	Total Tax Due	?	\$

Prior Tab Next Tab

Cancel Save and Exit Calculate Continue

Water Quality Tab

On the Water Quality tab, enter all applicable fields in Lines 1 – 32.

Click Next Tab.

Return Header Pollutants Return (1) Coastal Protection (2) Water Quality (3) Inland Protection (4) Water Quality On Perchloroethylene

(2) Water Quality

Line #	Line Item		
---	Schedule A - Solvents		
1	Gallons sold/removed from storage	?	
2	Tax-paid gallons and gallons not subject to tax	?	
3	Export Allowance	?	
4	Net taxable gallons	?	
5	Rate per gallon	?	0.059
6	Tax Due	?	\$
---	Schedule B - Motor Oil & Other Lubricants		
7	Gallons sold/removed from storage	?	
8	Tax-paid gallons and gallons not subject to tax	?	
9	Export Allowance	?	
10	Net taxable gallons	?	
11	Rate per gallon	?	0.025
12	Tax Due	?	\$
---	Schedule C - Ammonia		
13	Barrels sold/removed from storage	?	
14	Tax-paid barrels and barrels not subject to tax	?	
15	Export Allowance	?	

16	Net taxable barrels	?	
17	Rate per barrel	?	0.020
18	Tax Due	?	\$
---	Schedule D - Gasoline and Gasohol		
19	Barrels sold/removed from storage	?	
20	Tax-paid barrels and barrels not subject to tax	?	
21	Export Allowance	?	
22	Net taxable barrels	?	
23	Rate per barrel	?	0.050
24	Tax Due	?	\$
---	Schedule E - Diesel and Other Pollutants		
25	Barrels sold/removed from storage	?	
26	Tax-paid barrels and barrels not subject to tax	?	
27	Export Allowance	?	
28	Net taxable barrels	?	
29	Rate per barrel	?	0.050
30	Tax Due	?	\$
---	Credits		
31	Credits	?	\$
32	Credit for tax-paid petroleum products transferred to a registered IRS terminal	?	\$
33	Total Tax Due	?	\$

Prior Tab Next Tab

Cancel Save and Exit Calculate Continue

Inland Protection Tab

On the Inland Protection tab, enter all applicable fields in Lines 19 – 32.

Click Next Tab.

Return Header Pollutants Return (1) Coastal Protection (2) Water Quality (3) Inland Protection (4) Water Quality On Perchloroethylene

(3) Inland Protection

Line #	Line Item		
---	Schedule A - Solvents		
19	Barrels sold/removed from storage	?	
20	Tax-paid barrels and barrels not subject to tax	?	
21	Export Allowance	?	
22	Net taxable barrels	?	
23	Rate per barrel	?	0.800
24	Tax Due	?	\$
---	Schedule E - Diesel and Other Pollutants		
25	Barrels sold/removed from storage	?	
26	Tax-paid barrels and barrels not subject to tax	?	
27	Export Allowance	?	
28	Net taxable barrels	?	
29	Rate per barrel	?	0.800
30	Tax Due	?	\$
---	Credits		
31	Credit	?	\$
32	Credit for tax-paid petroleum products transferred to a registered IRS terminal	?	\$
33	Total Tax Due	?	\$

Prior Tab Next Tab

Cancel Save and Exit Calculate Continue

Water Quality on Perchloroethylene Tab

On the Water Quality on Perchloroethylene tab, enter all applicable fields in Lines 1 – 32.

Click Calculate.

Return Header

Pollutants Return

(1) Coastal Protection

(2) Water Quality

(3) Inland Protection

(4) Water Quality On Perchloroethylene

(4) Water Quality On Perchloroethylene

Line #	Line Item	
----	Schedule A - Solvents	
1	Gallons sold/removed from storage	?
2	Tax-paid gallons and gallons not subject to tax	?
3	Export Allowance	?
4	Net taxable gallons	?
5	Rate per gallon	?
6	Tax Due	?
----	Credits	
31	Credit	\$
32	Credit for tax-paid petroleum products transferred to a registered IRS terminal	\$
33	Total Tax Due	\$

Prior Tab

Cancel

Save and Exit

Calculate

Continue

Continue to File Return

If no errors are
presented,
click Continue.

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 29, 2026
FEIN	XX-XX
Account Type	Fuel Tax - Pollutants
Filing Period End Date	06/30/2026
Late After	07/20/2026
Amount Due	\$68.64
Total Amount Due	\$68.64
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 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 Make a
Payment Now, Print,
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: **920020001111**

Please print or save this number for future reference.

[Make a Payment Now](#) [Print](#)

[Return Home](#)

Make a Payment Now

Click Make a Payment
Now.

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: **920020001111**

Please print or save this number for future reference.

Make a Payment Now

Print

Return Home

Form Payment

Enter the Payment
Amount or check the box
to pay the total
outstanding balance.
Select the Payment
Method.

Form Payment * indicates required field

Form Details			
Taxpayer Name	THE	Filing Period End Date	06/30/2026
Account	Fuel Tax - Pollutants	Amount Due	\$68.64
Account ID	FEIN:xx-xx	Return Confirmation #	920020001111

Today's Date Jun 29, 2026

FEIN XX-XX

Account Type Fuel Tax - Pollutants

Filing Period End Date 06/30/2026

Late After 07/20/2026

Amount Due \$68.64

Total Amount Due \$68.64

Please Note Returns/Payments filed after the Late After Date may incur additional Penalties, Interest, and/or Fees.

* **Payment Amount** \$ ☒ Check here to pay Total Outstanding Balance

* **Payment Method**

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 and select Update e-Enrollment.

Contact Information

Review the contact information, then click Next.

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 and select Update e-Enrollment.

* First Name

MA

* Country Code

UNITED STATES (+1)

* Last Name

Middle Name

* Phone Number

71756

* Email

IMAIL.COM

Cancel

Next

Schedule a Payment

Select to use a bank account on file or enter new bank account details.

Schedule Electronic Payment

* indicates required field

The payment must be debited from your bank account on or before the due date to be deemed timely paid. If the due date falls on a state or federal holiday or a weekend, choosing the following business day for the bank debit will be deemed timely paid. If you are submitting the transaction after 5:00 p.m. ET and select today's date as the bank debit date, the date will default to the next business day.

Registered Users - Choose Existing Bank Account or Enter a New Account. If you select Enter New Bank Account, the bank information provided will only be used for this transaction. To update your Existing Bank Account information, go to floridarevenue.com/taxes/enrollment.

Guest Users - Enter the Bank Account information. The bank information provided will only be used for this transaction.

Taxpayer Name THE PAN INC

Payment Amount \$68.64

☐ Use an existing Bank Account

Please select a Bank Account

None

☒ Enter Bank Account

* Bank Routing Number

* Bank Account Number

* Confirm Bank Account Number

* Bank Account Type

* Bank Account Holder Name

* Country Code

* Phone

Payment Debit Date and Authorization

Choose the payment Debit Date.

Check the box to authorize the withdrawal of funds as specified.

Click Next.

Enter Payment Debit Date and Authorization

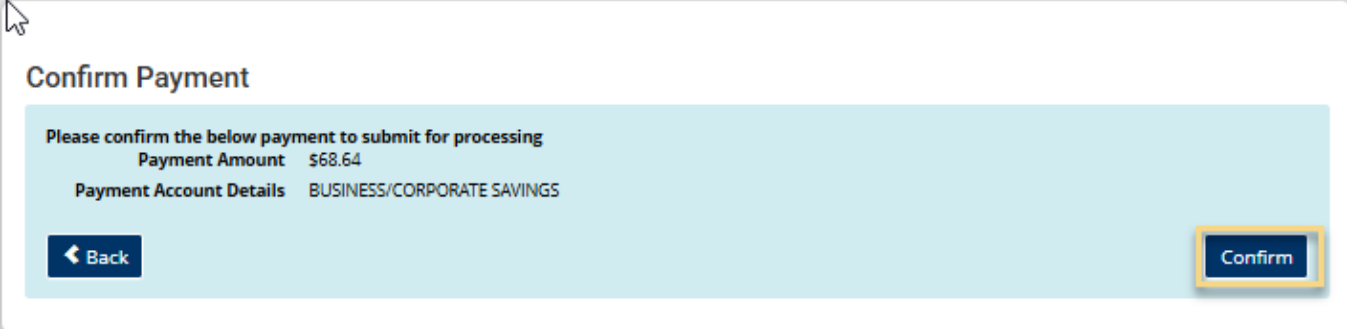
* Debit Date 06/30/2026

☒ * I hereby authorize the withdrawal of funds as specified above for tax payments.

Back Next

Confirm Payment

Review the payment details, then click Confirm to submit the payment for processing.

A screenshot of a web application window titled "Confirm Payment". The window has a light blue header bar with the title. Below the header, there is a light blue box containing the text "Please confirm the below payment to submit for processing". Underneath this, there are two lines of text: "Payment Amount \$68.64" and "Payment Account Details BUSINESS/CORPORATE SAVINGS". At the bottom of the light blue box, there are two buttons: a dark blue button with a left arrow and the text "Back", and a dark blue button with the text "Confirm". The "Confirm" button is highlighted with a yellow border. A mouse cursor is visible at the top left of the window.

Confirm Payment

Please confirm the below payment to submit for processing

Payment Amount \$68.64

Payment Account Details BUSINESS/CORPORATE SAVINGS

[← Back](#) [Confirm](#)

Payment Confirmation

Once the payment has been submitted, a green confirmation banner displays. Click Print to view a copy of the payment receipt.

Click Return Home to return to the home page of the taxpayer portal.

Payment Confirmation

Your payment information is below. Please record and keep this confirmation number for your record. To print a copy of your payment confirmation, please use your browser's print function.

If the payment confirmation number below appears as a clickable link, you may select it to view and print associated return details. Otherwise, you can review and print your return details under the menu bar: Online Transactions > Submitted Items.

The payment has been accepted. The confirmation number and payment details can be found below. Please keep for your records.

[Return Home](#) [Print](#)

Transaction Information

Confirmation #	920020001111	Submitted Date	Monday, 06/29/2026
Status	IN PROCESS	Submitted Time	01:21 PM

Payment Information

Taxpayer Name	THE	Debit Date	Tuesday, 06/30/2026
Document Type	DR-904	Filing Period End Date	06/30/2026
Amount Paid	\$68.64		
Payment Amount	\$68.64		
Fee Amount	\$0.00		

Electronic Check Information

Bank Nickname	N/A	Routing Number	XXXXX
Bank Account Type	BUSINESS/CORPORATE SAVINGS	Account Number	XXXXXXXXXXXXXX

Payment Details

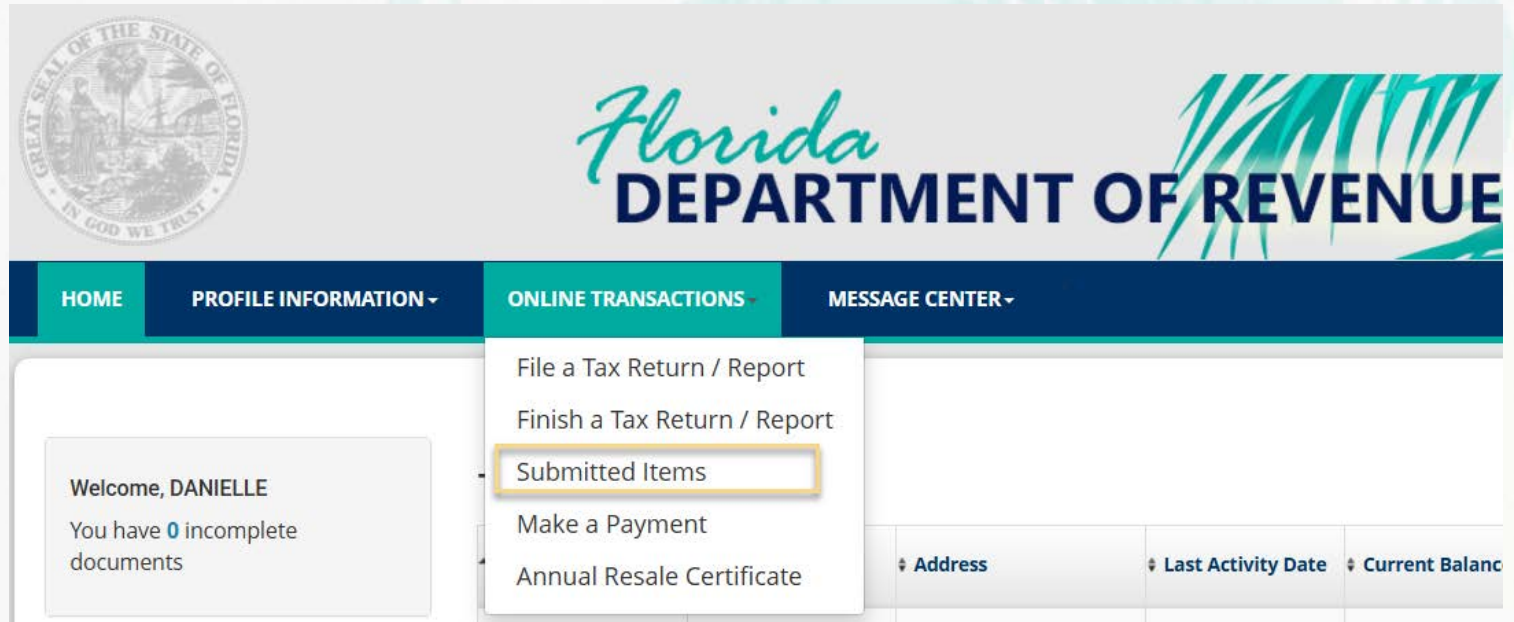
Account Type	Identifier	Filing Period End Date	Amount Paid
Fuel Tax - Pollutants	FEINxxx-xxx	06/30/2026	\$68.64

Showing 1 to 1 of 1 entries

« < 1 > »

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 text "Florida DEPARTMENT OF REVENUE". Below the header is a navigation bar with four tabs: "HOME", "PROFILE INFORMATION", "ONLINE TRANSACTIONS", and "MESSAGE CENTER". The "ONLINE TRANSACTIONS" tab is selected, and a dropdown menu is open, showing the following options: "File a Tax Return / Report", "Finish a Tax Return / Report", "Submitted Items" (highlighted with a yellow border), "Make a Payment", and "Annual Resale Certificate". On the left side of the page, there is a welcome message: "Welcome, DANIELLE" and "You have 0 incomplete documents". On the right side, there is a table with three columns: "Address", "Last Activity Date", and "Current Balance".

Log Out

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

