

Wholesaler/Importer Fuel Tax Return **(Form DR-309632)**

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



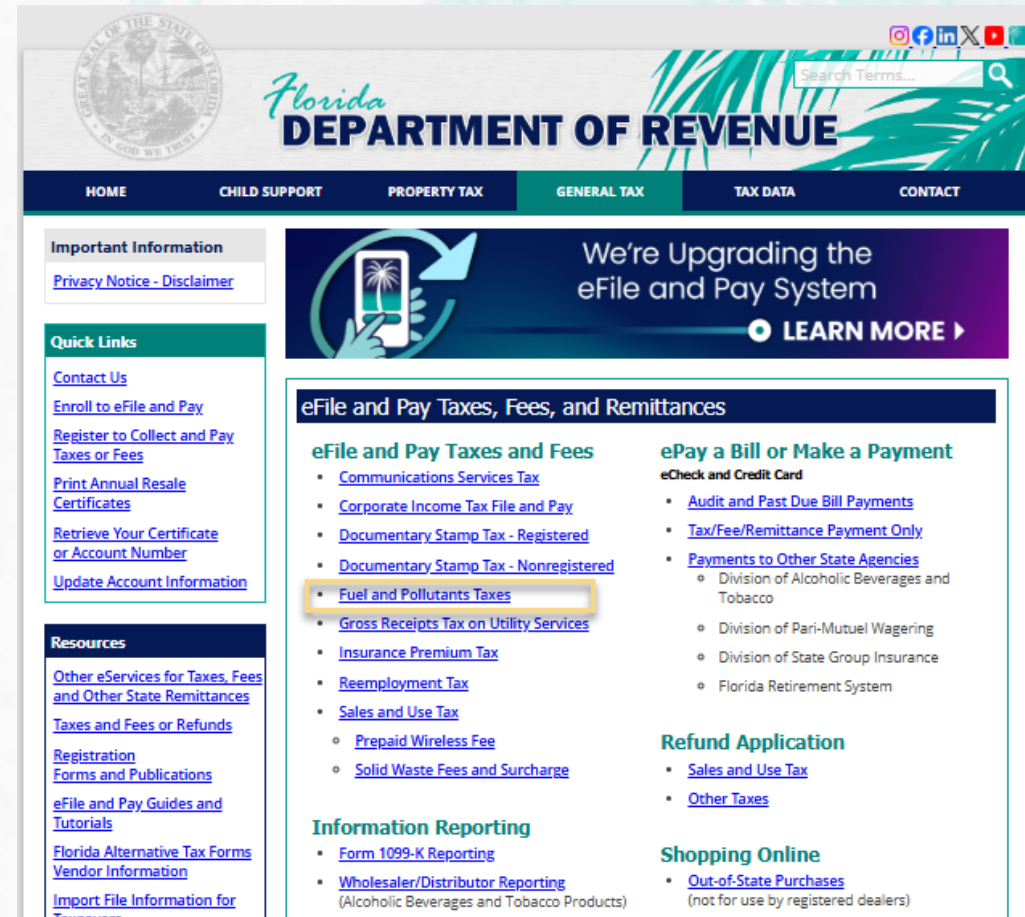
Website Navigation

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, the department name, and a search bar. A navigation bar contains links for HOME, CHILD SUPPORT, PROPERTY TAX, GENERAL TAX, TAX DATA, and CONTACT. A banner for 'We're Upgrading the eFile and Pay System' with a 'LEARN MORE' button is present. The main content area is titled 'eFile and Pay Taxes, Fees, and Remittances' and is divided into two columns. The left column, 'eFile and Pay Taxes and Fees', lists various tax services, with 'Fuel and Pollutants Taxes' highlighted by a yellow box. The right column, 'ePay a Bill or Make a Payment', lists payment options. Below these are sections for 'Refund Application' and 'Shopping Online'.

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](#)

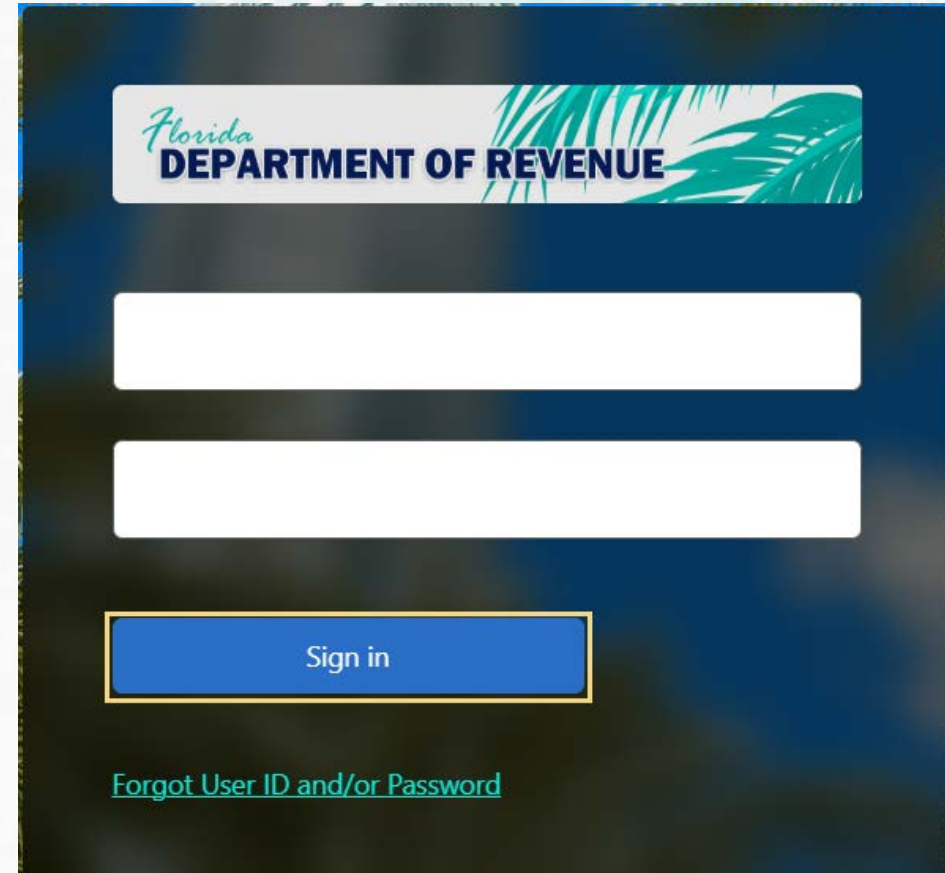
Log In with User ID and Password

[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 input fields 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".

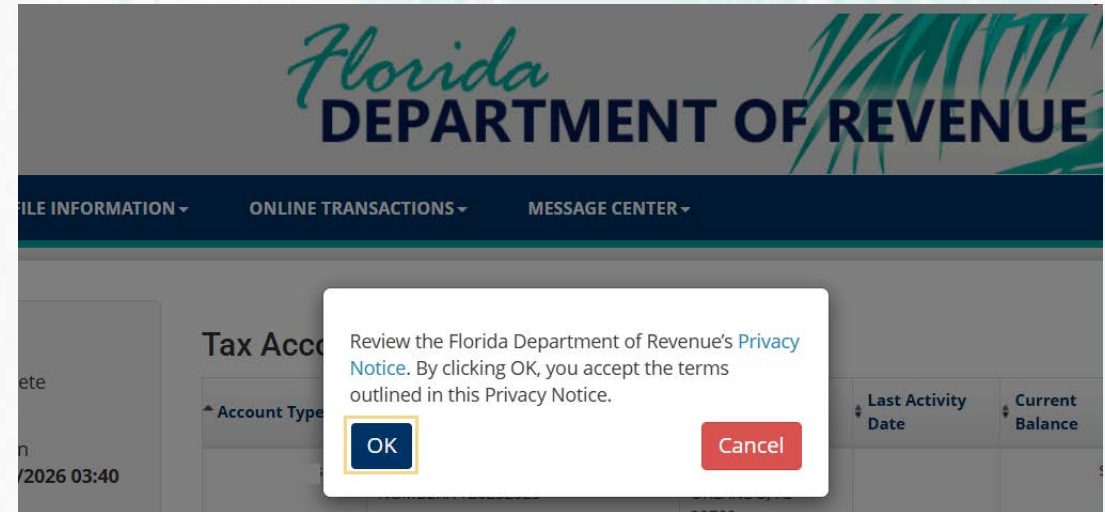
Florida
DEPARTMENT OF REVENUE

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

Florida Department of Revenue Privacy Notice

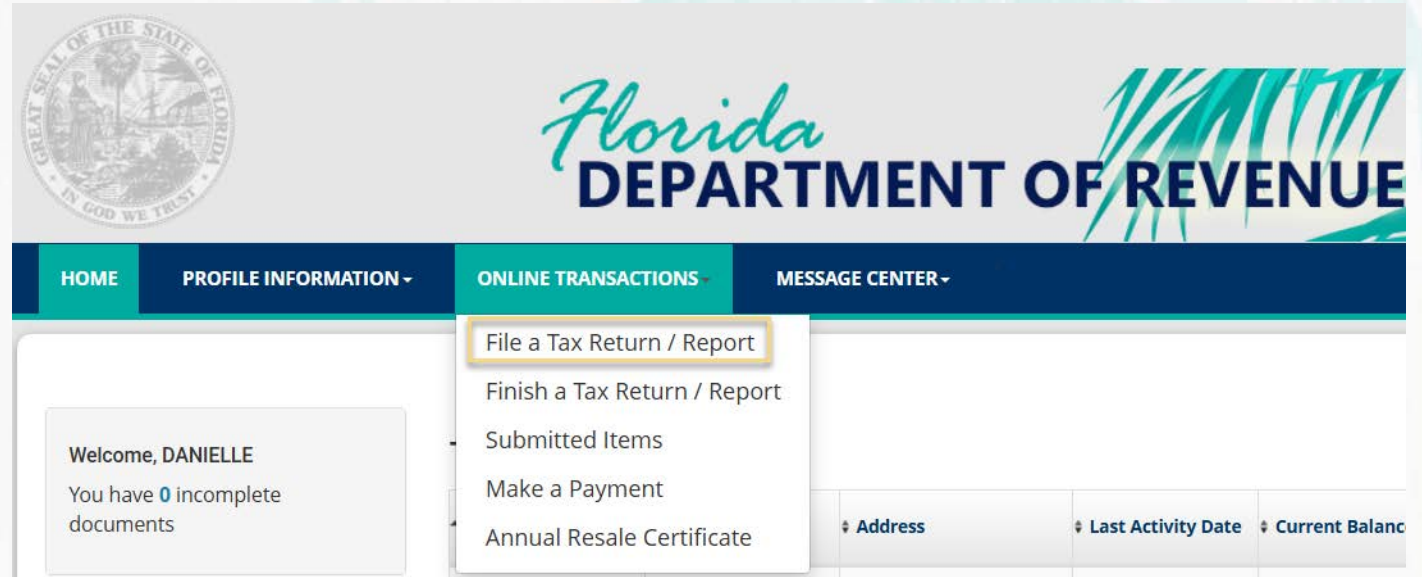
To view the Florida Department of Revenue's Privacy Notice, click the hyperlink.

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 DR-309632

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	RSI TR
* Account	Fuel Tax - Wholesaler Importer
* Account ID	FEIN:xx-xxx1314 LOCATION NAME: RSI TR
* Form Type	DR-309632
* Return Type	Original Return
* Filing Method	File Online
* Filing Period	06/01/2026 - 06/30/2026

[Cancel](#) [Next](#)

Return Header Tab

The DR-309632 tab opens automatically; select the Return Header tab.

Review the Taxpayer Information.

Click Next Tab.

Return Header	DR-309632 - Wholesaler/Importer Return	More
---------------	--	------

Taxpayer Information		Return Information	
Name	Company Name	Form Type	DR-309632
Account	Fuel Tax - Wholesaler Importer	Return Type	Original Return
Account ID	FEIN:xx-xxx	Filing Period Begin Date	06/01/2026
Address	Address OCALA, FL UNITED STATES	Filing Period End Date	06/30/2026

Next Tab

CancelSave and ExitCalculateContinue

Wholesaler/Importer Return Tab

Most fields on the DR-609632 tab are auto-calculated based on information entered on the schedules found on the More tab.

Enter any credit memos issued by the Department on Line 24.

Click Next Tab.

Return Header DR-309632 - Wholesaler/Importer Return More

DR-309632 - Wholesaler/Importer Return

Line #	Line Item	
22	Combined Gasoline and Diesel Fuel Tax Due	\$
---	CREDITS	
23	Ultimate vendor credits	\$
24	Credit memos issued by the Department of Revenue	\$
---	TOTAL DUE WITH RETURN CALCULATION	
25	Tax Due With Return	\$
26	Penalty	\$
27	Interest	\$
28	Total Due With Return	\$

Prior Tab Next Tab

Cancel Save and Exit Calculate Continue

Schedule of Receipts

On the Schedule of Receipts, click Add Row.

Return Header

DR-309632 - Wholesaler/Importer Return

More

Schedule of Receipts

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

Next Tab

Cancel

Save and Exit

Calculate

Continue

Schedule Line Populates

The line populates on the Schedule of Receipts.

Click Add Row as needed to enter all schedule information.

Click Next Tab.

Return Header DR-309632 - Wholesaler/Importer Return More

Schedule of Receipts

Search:

Select	Schedule Type	Product Type	Carrier's Name	Carrier's FEIN	Mode	Point of Origin
☐	1A	065 - Gasoline		12-3456789	J - Truck	State Code

Delete Rows Page 1 of 1

Prior Tab

Schedule of Disbursements

On the Schedule of Disbursements, click Add Row.

Return Header

DR-309632 - Wholesaler/Importer Return

More

Schedule of Disbursements

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

Next Tab

Cancel

Save and Exit

Calculate

Continue

Schedule Line Populates

The line populates on the Schedule of Disbursements.

Click Add Row as needed to enter all schedule information.

Click Next Tab.

Return Header DR-309632 - Wholesaler/Importer Return More

Schedule of Disbursements

Search:

Select	Schedule Type	Product Type	Carrier's Name	Carrier's FEIN	Mode	Point of Origin
☐	5A	072 - Dyed Kerosene		12-3456789	J - Truck	State Co.

Page 1 of 1

Calculate Summary of Receipts and Disbursements

On the Summary of Receipts and Disbursements, click Calculate.

[Return Header](#) [DR-309632 - Wholesaler/Importer Return](#) [More](#)

Summary of Receipts and Disbursements

	A. Gasoline	B. Undyed Diesel	C. Dyed Diesel
Section I - Receipts			
1. Gallons received - Florida tax paid (Schedule 1A)			
2. Gallons received from supplier for export - other state's tax paid (Schedule 1B)			
3. Gallons received - tax unpaid (imports) (Schedule 2A)			
4. Product received or blended - Florida tax unpaid (Schedule 2B)			
5. Taxable receipts			
6. Total receipts			
Section II - Disbursements			
1. Gallons gasoline delivered - all taxes collected (state and local option taxes)			
2. Gallons diesel delivered - all taxes collected (state & local option taxes)			
3. Gallons delivered - Florida state tax only collected			
4. Gallons exported by other than bulk transfer			
5. Gallons exported - other state's tax paid to supplier			
6. Gallons delivered to U.S. Government (500 gallons or more - Sch 8)			
7. Gallons of undyed diesel, jet fuel or aviation gasoline delivered to other tax exempt entities			
8. Total disbursements			

[Prior Tab](#) [Next Tab](#)

[Cancel](#) [Save and Exit](#) **Calculate** [Continue](#)

Summary of Receipts and Disbursements Populates

The Summary of Receipts and Disbursements will populate with the information you entered on the Schedule of Receipts and Schedule of Disbursements.

Click Next Tab.

Return Header DR-309632 - Wholesaler/Importer Return More

Summary of Receipts and Disbursements

	A. Gasoline	B. Undyed Diesel	C. Dyed Diesel
Section I - Receipts			
1. Gallons received - Florida tax paid (Schedule 1A)	120.2	0.0	
2. Gallons received from supplier for export - other state's tax paid (Schedule 1B)	0.0	0.0	0.0
3. Gallons received - tax unpaid (imports) (Schedule 2A)	0.0	0.0	0.0
4. Product received or blended - Florida tax unpaid (Schedule 2B)	0.0	0.0	0.0
5. Taxable receipts	0.0	0.0	
6. Total receipts	120.2	0.0	0.0
Section II - Disbursements			
1. Gallons gasoline delivered - all taxes collected (state and local option taxes)	0.0		
2. Gallons diesel delivered - all taxes collected (state & local option taxes)		0.0	120.2
3. Gallons delivered - Florida state tax only collected	0.0		
4. Gallons exported by other than bulk transfer	0.0	0.0	0.0
5. Gallons exported - other state's tax paid to supplier	0.0	0.0	0.0
6. Gallons delivered to U.S. Government (500 gallons or more - Sch 8)	0.0	0.0	0.0
7. Gallons of undyed diesel, jet fuel or aviation gasoline delivered to other tax exempt entities		0.0	
8. Total disbursements	0.0	0.0	120.2

Prior Tab Next Tab

Cancel Save and Exit Calculate Continue

State & Local Option Tax - Gasoline

Enter Lines 1 and 6 on the
State & Local Option Tax –
Gasoline page.

Click Next Tab.

Return Header	DR-309632 - Wholesaler/Importer Return	More
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State & Local Option Tax - Gasoline

Line #	Line Item	
1	Beginning Physical Inventory	
2	Receipts	120.2
3	Disbursements	0.0
4	Transfers	
5	Gain or (Loss)	
6	Ending Physical Inventory	
7	Net Taxable Gallons	0.0
---	State Tax Calculations	
	Gasoline Rate	0.38025
8	Gasoline	\$ 0.00
	Collection Allowance Rate - Gasoline	0.00289
9	Collection Allowance - Gasoline	\$ 0.00
10	Collection Allowance - Diesel	\$
11	Net State Fuel Tax Due	\$ 0.00
---	Local Option Tax Collection Allowance Calculations Gasoline	
12	Local Option Tax Entitled to Collection Allowance - Gasoline	\$ 0.00
	Local Option Tax Entitled to Collection Allowance Rate	0.01100
13	Collection Allowance - Gasoline Local Option Tax	\$ 0.00
14	Local Option Tax Not Entitled to Collection Allowance - Gasoline	\$ 0.00
15	Total Local Option Tax Due - Gasoline	\$ 0.00

Prior TabNext Tab

CancelSave and ExitCalculateContinue

State & Local Option Tax – Undyed Diesel

Enter Lines 1 and 6 on the
State & Local Option Tax –
Undyed Diesel page.

Click Next Tab.

Return Header DR-309632 - Wholesaler/Importer Return More

State & Local Option Tax - Undyed Diesel

Line #	Line Item	
1	Beginning Physical Inventory	
2	Receipts	0.0
3	Disbursements	0.0
4	Transfers	
5	Gain or (Loss)	
6	Ending Physical Inventory	
7	Net Taxable Gallons	0.0
---	State Tax Calculations	
	Diesel Tax Rate	0.22000
8	Diesel	\$ 0.00
9	Collection Allowance - Gasoline	\$
	Collection Allowance Rate - Diesel	0.00670
10	Collection Allowance - Diesel	\$ 0.00
11	Net State Fuel Tax Due	\$ 0.00
---	Local Option Tax Collection Allowance Calculations Gasoline	
12	Local Option Tax Entitled to Collection Allowance - Gasoline	\$
13	Collection Allowance - Gasoline Local Option Tax	\$
14	Local Option Tax Not Entitled to Collection Allowance - Gasoline	\$
15	Total Local Option Tax Due - Gasoline	\$

Prior Tab Next Tab

Cancel Save and Exit Calculate Continue

State & Local Option Tax – Dyed Diesel

Enter Lines 1 and 6 on the
State & Local Option Tax –
Dyed Diesel page.

Click Next Tab.

[Return Header](#) [DR-309632 - Wholesaler/Importer Return](#) [More](#)

State & Local Option Tax - Dyed Diesel

Line #	Line Item	
1	Beginning Physical Inventory	
2	Receipts	0.0
3	Disbursements	120.2
4	Transfers	
5	Gain or (Loss)	
6	Ending Physical Inventory	
7	Net Taxable Gallons	
---	State Tax Calculations	
8	Gasoline and Diesel	\$
9	Collection Allowance - Gasoline	\$
10	Collection Allowance - Diesel	\$
11	Net State Fuel Tax Due	\$
---	Local Option Tax Collection Allowance Calculations Gasoline	
12	Local Option Tax Entitled to Collection Allowance - Gasoline (Schedule 11, Column C Total/Schedule SLO)	\$
13	Collection Allowance - Gasoline Local Option Tax	\$
14	Local Option Tax Not Entitled to Collection Allowance - Gasoline: (Schedule 11, Column E Total/Schedule SLO)	\$
15	Total Local Option Tax Due - Gasoline	\$

[Prior Tab](#) [Next Tab](#)

[Cancel](#) [Save and Exit](#) [Calculate](#) [Continue](#)

Schedule 11 - Gasoline

**Schedule 11 –
Gasoline will
auto-calculate with
the information you
entered on the other
schedules.**

Click Next Tab.

Return Header

DR-309632 - Wholesaler/Importer Return

More

Schedule 11 - Gasoline

County Name	A. Gallons of Gasoline Sold	B. Rate Entitled to Collection Allowance	C. Local Option Tax Entitled to Collection Allowance	D. SCETS / Additional Local Option Rate	E. Local Option Tax Not Entitled to Collection Allowance
01 - ALACHUA	0.0	0.01	\$ 0.00	0.05	\$ 0.0
02 - BAKER	0.0	0.01	\$ 0.00	0.05	\$ 0.0
03 - BAY	0.0	0.01	\$ 0.00	0.00	\$ 0.0
04 - BRADFORD	0.0	0.01	\$ 0.00	0.05	\$ 0.0
05 - BREVARD	0.0	0.00	\$ 0.00	0.00	\$ 0.0

Prior Tab

Next Tab

Cancel

Save and Exit

Calculate

Continue

Schedule 11 - Gasohol

**Schedule 11 –
Gasohol will
auto-calculate with
the information you
entered on the other
schedules.**

Click Next Tab.

Return Header
DR-309632 - Wholesaler/Importer Return
More

Schedule 11 - Gasohol

County Name	A. Gallons of Gasohol Sold	B. Rate Entitled to Collection Allowance	C. Local Option Tax Entitled to Collection Allowance	D. SCETS / Additional Local Option Rate	E. Local Option Tax Not Entitled to Collection Allowance
01 - ALACHUA	0.0	0.01	\$ 0.00	0.05	\$ 0.00
02 - BAKER	0.0	0.01	\$ 0.00	0.05	\$ 0.00
03 - BAY	0.0	0.01	\$ 0.00	0.00	\$ 0.00
04 - BRADFORD	0.0	0.01	\$ 0.00	0.05	\$ 0.00
05 - BREVARD	0.0	0.00	\$ 0.00	0.00	\$ 0.00

Prior Tab
Next Tab

Cancel
Save and Exit
Calculate
Continue

Schedule 11 - Denatured Ethanol

**Schedule 11 –
Denatured Ethanol
will auto-calculate
with the information
you entered on the
other schedules.**

Click Next Tab.

Return Header DR-309632 - Wholesaler/Importer Return More

Schedule 11 - Denatured Ethanol

County Name	A. Gallons of Denatured Ethanol Sold	B. Rate Entitled to Collection Allowance	C. Local Option Tax Entitled to Collection Allowance	D. SCETS / Additional Local Option Rate	E. Local Option Tax Not Entitled to Collection Allowance
01 - ALACHUA	0.0	0.01	\$ 0.00	0.05	\$ 0.00
02 - BAKER	0.0	0.01	\$ 0.00	0.05	\$ 0.00
03 - BAY	0.0	0.01	\$ 0.00	0.00	\$ 0.00
04 - BRADFORD	0.0	0.01	\$ 0.00	0.05	\$ 0.00
05 - BREVARD	0.0	0.00	\$ 0.00	0.00	\$ 0.00

Prior Tab Next Tab

Cancel Save and Exit Calculate Continue

Schedule 12 - Gasoline

**Schedule 12 –
Gasoline will
auto-calculate with
the information you
entered on the other
schedules.**

Click Next Tab.

[Return Header](#) [DR-309632 - Wholesaler/Importer Return](#) [More](#)

Schedule 12 - Gasoline

Line #	Line Item	
1	Total Gallons Delivered to Other Tax Exempt Entities (Schedule 10)	
2	Total Gallons Delivered to U.S. Government Tax Exempt - 500 Gallons or More (Schedule 8)	0.0
3	Total Gallons Exported by Other Than Bulk Transfer (Schedule 7A)	0.0
4	Total Gallons Qualifying for Credit	0.0
5	State Fuel Tax Rate	0.38025
6	State Tax Due	\$ 0.00

[Prior Tab](#) [Next Tab](#)

[Cancel](#) [Save and Exit](#) [Calculate](#) [Continue](#)

Schedule 12 - Undyed Diesel

**Schedule 12 –
Undyed Diesel will
auto-calculate with
the information you
entered on the other
schedules.**

Click Calculate.

[Return Header](#) [DR-309632 - Wholesaler/Importer Return](#) [More](#)

Schedule 12 - Undyed Diesel

Line #	Line Item	
1	Total Gallons Delivered to Other Tax Exempt Entities (Schedule 10)	0.0
2	Total Gallons Delivered to U.S. Government Tax Exempt - 500 Gallons or More (Schedule 8)	0.0
3	Total Gallons Exported by Other Than Bulk Transfer (Schedule 7A)	0.0
4	Total Gallons Qualifying for Credit	0.0
5	State Fuel Tax Rate	0.22000
6	State Tax Due	\$ 0.00

[Prior Tab](#)

[Cancel](#) [Save and Exit](#) [Calculate](#) [Continue](#)

Review Return Fields

Select the DR-309632 – Wholesaler/Importer Return tab to review the populated return fields.

Click Continue.

Return Header DR-309632 - Wholesaler/Importer Return More

DR-309632 - Wholesaler/Importer Return

Line #	Line Item	
22	Combined Gasoline and Diesel Fuel Tax Due	\$ 0.00
---	CREDITS	
23	Ultimate vendor credits	\$ 0.00
24	Credit memos issued by the Department of Revenue	\$ 4.00
---	TOTAL DUE WITH RETURN CALCULATION	
25	Tax Due With Return	\$ (4.00)
26	Penalty	\$ 10.00
27	Interest	\$ 0.00
28	Total Due With Return	\$ 6.00

Prior Tab Next 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 26, 2026
FEIN	XX-XXX1711
Account Type	Fuel Tax - Petroleum Carrier
Filing Period End Date	11/30/2024
Late After	12/20/2024
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 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: **920010002864**

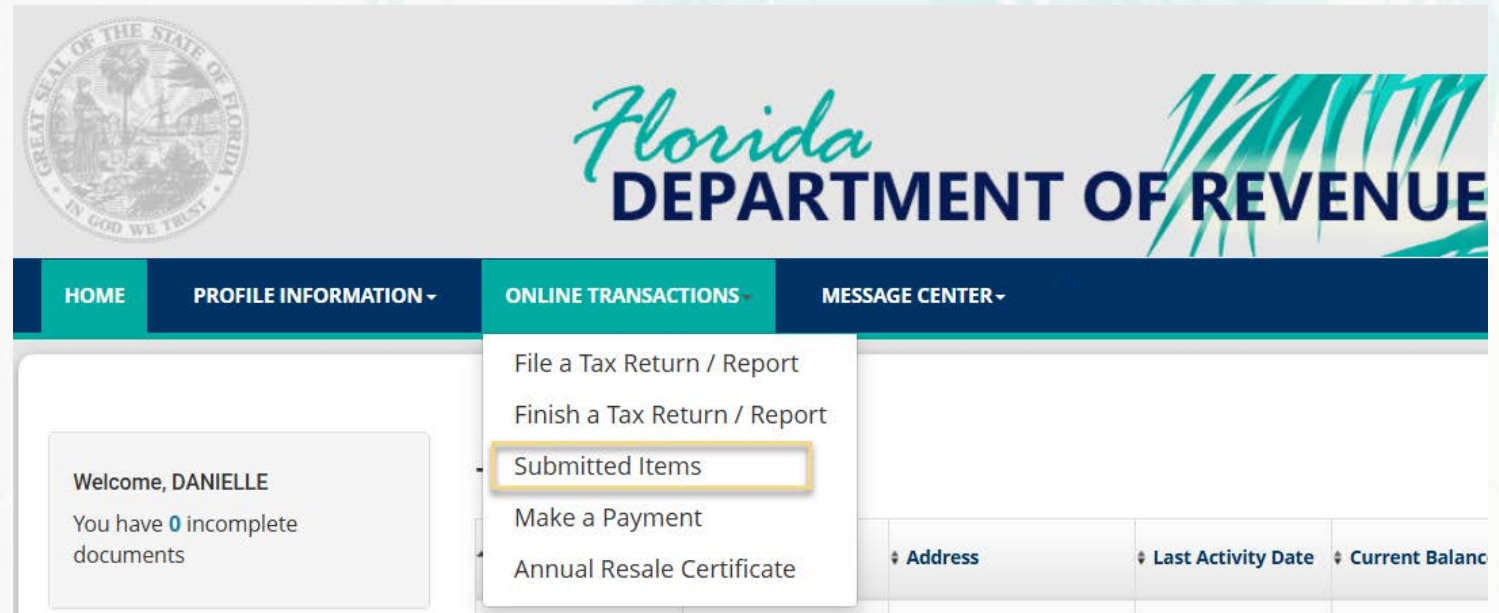
Please print or save this number for future reference.

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. The header includes the state seal and the department's name. The navigation bar has four tabs: HOME, PROFILE INFORMATION, ONLINE TRANSACTIONS, and MESSAGE CENTER. The 'ONLINE TRANSACTIONS' tab is active, and its dropdown menu is open, showing 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, a welcome message for 'DANIELLE' states 'You have 0 incomplete documents'. On the right, a table header is visible with columns: 'Address', 'Last Activity Date', and 'Current Balance'.

Log Out

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

