



Florida Department of Revenue
Tax Information Publication

TIP

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Reporting and Paying Tax on Fuel Grade Ethanol Revised

Fuel grade ethanol is now a taxable (pollutants and motor fuel tax) and reportable product in the state of Florida. Fuel grade ethanol is defined as ethanol blended with at least 1.97 percent gasoline by volume to render the product unsuitable for human consumption. Tax is due on fuel grade ethanol upon the "first sale" or "first removal" of the product through the loading rack or upon the importation of the product into this state by means other than the bulk transfer system.

Fuel grade ethanol shall be reported by Terminal Suppliers, Wholesalers/Importers, Blenders, Terminal Operators, Exporters, and Petroleum Carriers in the following manner:

- **Report denatured ethanol as product type E00.** Denatured ethanol is defined as ethanol that has been rendered unfit for human consumption by denaturing. Use product type E00 for any ethanol blend where the denaturant is between 1.97% and 2.49% by volume. The definition of product code E00 has been modified from the previous definition reported on Tax Information Publication (09B05-01).

Note – A book adjustment entry will be required for denatured ethanol converted from product type E00 to product type 124 (rebranding).

- **Report gasoline as product type 065.** The term gasoline includes gasoline and ethanol blends where the ethanol content is between 0 and 8.99 percent by volume.

Note – A book adjustment entry will be required for gasoline converted from product type 065 to product type 124 (rebranding).

- **Report gasohol as product type 124.** Gasohol is defined as a gasoline and ethanol blend where the ethanol content is between 9 and 97.51 percent by volume.

The Department of Revenue is in the process of converting our system to accommodate the new use of product code E00. The coding changes will be in place for any return filed after 09/01/2009. In the mean time, you should temporarily use product code 124 to account for receipts and disbursements of denatured ethanol.

Reference: Section 12B-5.020, Florida Administrative Code

FOR MORE INFORMATION

This document is intended to alert you to the requirements contained in Florida laws and administrative rules. It does not by its own effect create rights or require compliance.

For forms and other information, visit our Internet site at www.myflorida.com/dor or call Taxpayer Services, 8:00 a.m. to 7:00 p.m., ET, Monday through Friday, excluding holidays, at 800-352-3671.

Persons with hearing or speech impairments may call our TDD at 800-367-8331 or 850-922-1115.

For a detailed written response to your questions, write the Florida Department of Revenue, Taxpayer Services, 5050 West Tennessee Street, Building L, Tallahassee, FL 32399-0112.

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