

MOTOR VEHICLE FUEL DEALER REPORTING

Motor Vehicle Fuel Dealer reporting has been combined so that taxes for the state of Oregon as well as for specific counties and cities are included on one report.

This procedure details the manual process of entering data into the system. Data may also be entered via the XML process as well as by Microsoft Excel spreadsheet upload. These processes are detailed in separate user guides.

To create a Tax Session, select the “Tax Filing” tab at the top left of the Oregon Fuels Tax System screen. From the drop-down list, select “Tax Sessions”. The following screen is displayed:

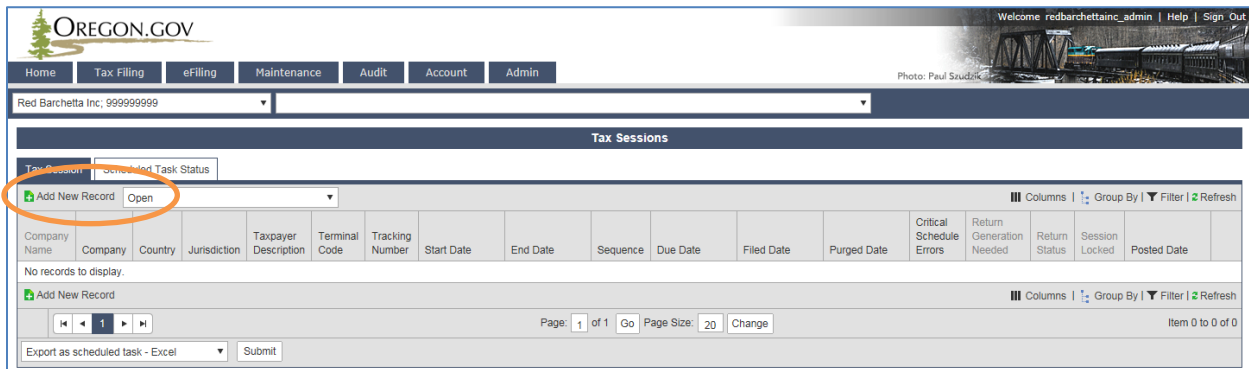


Figure 1 Tax session screen

Click “Add New Record” to create a new tax session. The following box appears:

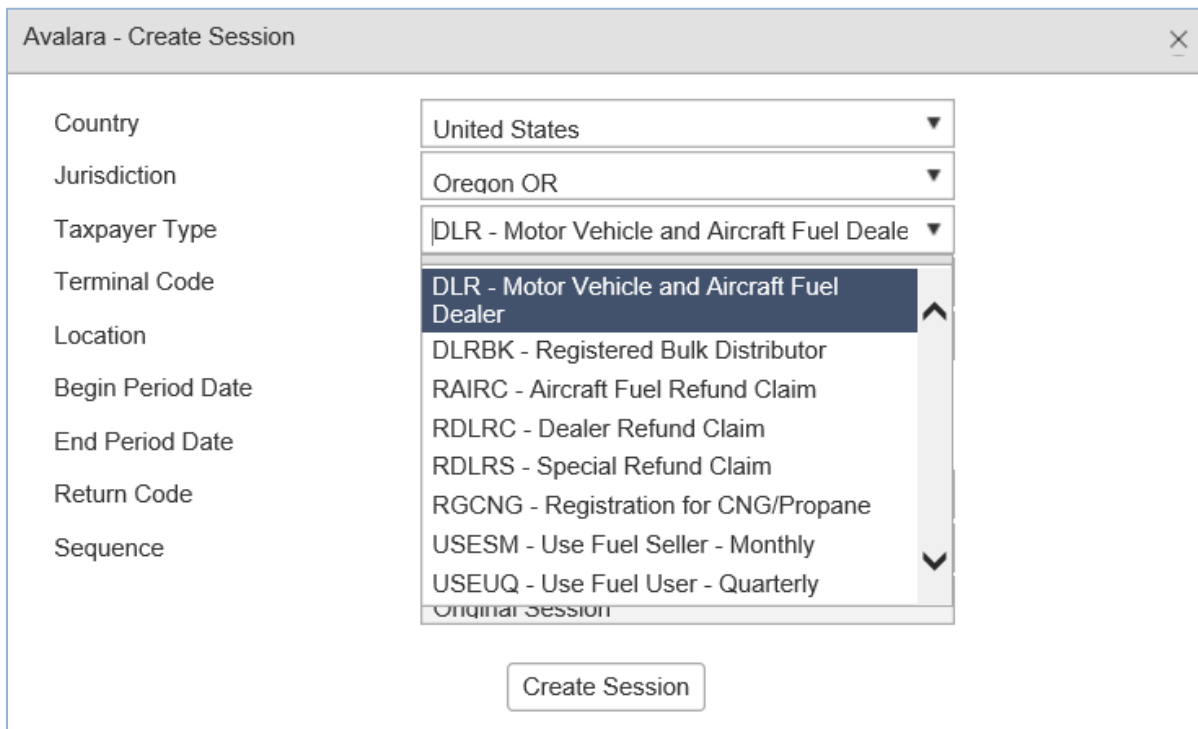


Figure 2. Creating a tax session

Select “DLR – Motor Vehicle and Aircraft Fuel Dealer” from the drop down box.

Enter the beginning period date, click the “Create Session” button and close the box.

The appropriate ending date should prefill based on your beginning period date. Each report will start with the first day of the reporting period, regardless of when operations began during that period.

The tax report will now appear on the Tax Sessions screen.

Click on the tax session and select “Schedule Transactions” from the pop-up menu.

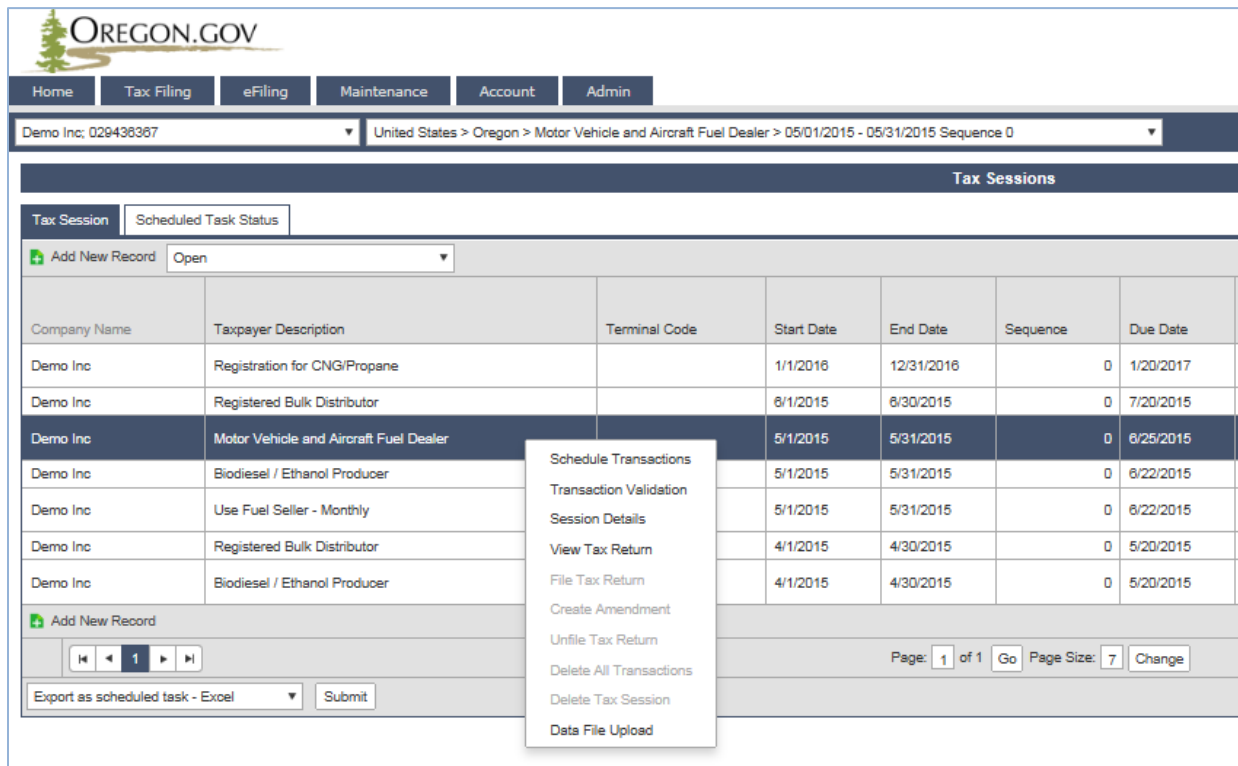


Figure 3. Select a line to bring up the menu

There are thirteen schedule options for the Motor Vehicle Fuel Dealer tax report. Some licensees will need a few schedules; others will use all of them.

<ul style="list-style-type: none"> 1: Gallons received (state) tax-paid 1: Gallons received (state) tax-paid 1H: Gallons received - county or city tax paid 2: Gallons received from licensed dealers tax-unpaid 3: Gallons imported direct to customer 4: Gallons imported into tax-free storage 5: Gallons delivered tax collected 5LO: Fuel distributor subject to local option taxes 6: Gallons delivered to licensed dealers tax not collected 7: Gallons exported 7E: Gallons sold for export - originating city and/or county tax paid 8: Gallons delivered to U.S. Government tax-exempt 10AC: Tax exempt sales in city jurisdiction 10AD: Tax exempt sales in county jurisdiction

Figure 4. List of schedules

Schedule 1: Gallons received (state) tax paid – Use this schedule to record purchases where only the Oregon tax is paid

Schedule 1H: Gallons received – county or city tax paid – Use this schedule to record purchases where you paid tax to a county or city.

If the tax is paid to both Oregon and a local jurisdiction, you will enter the same receipt on both Schedules 1 and 1H.

Schedule 2: Gallons received without the state or local taxes paid – Use this schedule to record purchases exempt of Oregon state tax from a source within the state.

If the tax is paid to the city or county ONLY (no Oregon tax paid) enter the same receipt on both Schedules 1H (for city/county tax paid) and 2 (for Oregon tax exempt).

Schedule 3: Gallons imported directly to the customer – Use this schedule to record purchases imported into Oregon for direct delivery to customers; no state or local taxes are paid.

Schedule 4: Gallons imported into tax free storage – Use this schedule to record purchases imported into Oregon and placed into tax-exempt storage; no state or local taxes are paid.

Schedule 5: Gallons delivered with Oregon tax collected – Use this schedule to record gallons delivered that are subject to Oregon tax only.

Schedule 5LO: Gallons delivered with Oregon and local taxes collected – Use this schedule to record gallons delivered that are subject to both Oregon tax and a local jurisdiction (city or county) tax administered by the Fuels Tax Group. This schedule may include diesel deliveries subject to local jurisdiction taxes.

Schedule 6: Gallons delivered to licensed dealers without the tax – Use this schedule to record ex-tax sales to licensed dealers. If your customer is not licensed with the Fuels tax Group, you will need to pay the tax.

Schedule 7: Gallons exported outside the state of Oregon – Use this schedule to record exports to destinations outside Oregon. City and state are required fields for the destination.

Schedule 7E: Gallons exported outside the city/county when local taxes were paid – Use this schedule to record exports from a city or county jurisdiction to a location within the state.

Schedule 8: Gallons delivered to US Armed Forces tax-exempt – Use this schedule to record exempt gallons sold to the Armed Forces within Oregon.

Schedule 10: Gallons delivered to other tax-exempt entities (diplomats)

Schedule 10AC: Tax-exempt sales in city jurisdictions

Schedule 10AD: Tax-exempt sales in county jurisdictions

Schedule 10D: Gallons delivered to diplomats

Schedule INT01: Product Transfer Disbursement – Use this schedule to report “rebranded” fuel disbursed from tanks.

Schedule INT02: Product Transfer Receipt – Use this schedule to report the receipt of fuel to be

combined with other products.

Schedule INT03: Ending Inventory – Use this schedule for ex-tax fuel in storage (for sales-based reporting). Enter the inventory for each location and fuel type. If you do not have tax-exempt storage in Oregon (receipts-based reporting), you will not report inventory figures (your receipts will match your distributions). Even if fuel is retained in the storage tank, it is reported and taxed at the time of purchase.

Schedule INT04: In-state Refinery Production – Use this schedule to report fuel produced and sold to others without tax.

NOTE: Specific information is now required and entries cannot be submitted unless all required fields are completed. Some of this required information may already be present in the system whereas other information may need to be created at the time of entry, if not before. For example:

CARRIER, SELLER, BUYER

These types of information are known as Business Entities. The system maintains a list of Business Entities already entered, which may be used by all reporters. It is best to make sure the Business Entity exists in the system before attempting to enter a schedule. Business Entities cannot be created during the data entry process.

Once a Business Entity is created, it must also be given all the appropriate designations.

For example, a company may be entered as a Carrier AND a Seller. It may be initially entered as one or the other but later amended to include both. It may also be entered to include all three designations.

SEE Creating Business Entities tutorial.

ORIGIN, DESTINATION

These types of information are known as Locations. The system maintains a list of Locations already entered, which may be used by all reporters. It is best to make sure the Location exists in the system before attempting to enter a schedule however Locations can be created during the data entry process.

For both types of information, widely known, non-proprietary information is already in the system. If you must create either record for your purposes, it is not viewable to other reporters.

SEE Creating Locations tutorial.

ENTERING SCHEDULE INFORMATION

Select the applicable schedule from the drop down list and click “Add New Record”.

The Receipts Schedules (1, 1H, 2, 3, 4) all use the same fields as shown below.

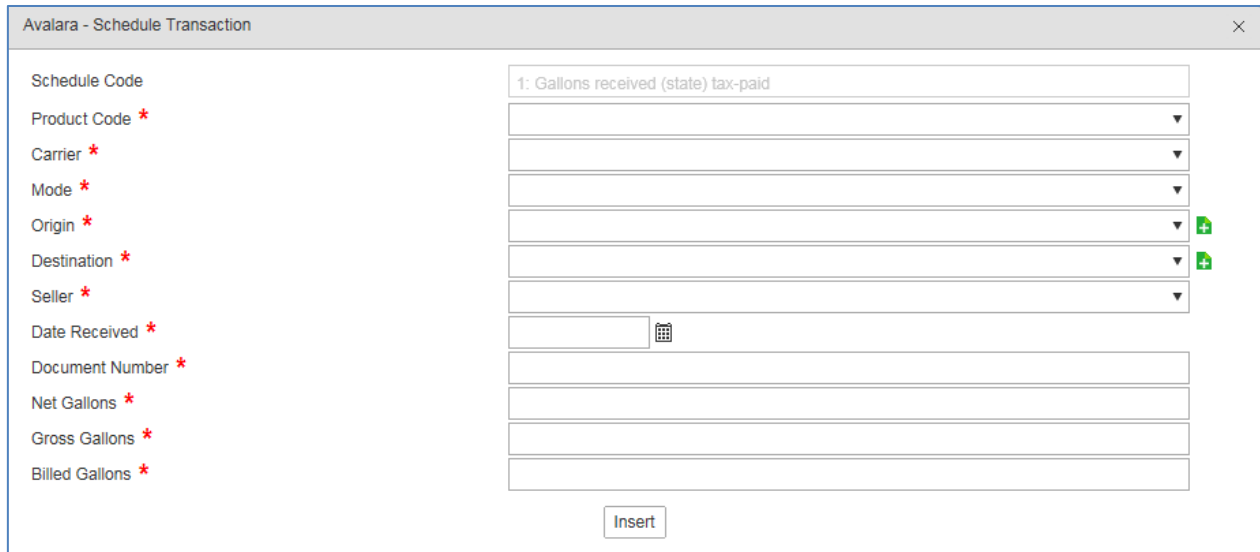



Figure 5. Receipts entry screen

A red asterisk indicates a required field. When the field has a black triangle on the right side of the box, entry options can be selected from the drop down list.

Where the  is displayed, functions may be performed outside of this entry window.



Product Code select appropriate fuel code from drop-down box (e.g., 065-Gasoline)

Carrier select the company delivering the fuel from the drop-down box
 The alphabetical list displayed shows the first 25 records in the list. To display more, click on the “Items 1-25 out of xxx” text at the bottom of the list. Each click will add the next 25 items to the list. Scroll down to find the carrier name.

You may also begin typing the name of the carrier and the list will automatically display and shorten based on what you continue to type. Select the correct record.

If you cannot locate the correct record, it is because you are using a name other than the one they are registered with or they are not registered with the Fuels Tax Group. If you cannot ascertain the correct name from the carrier or from contacting the Fuels Tax Group, you may need to enter the company into the system separately.

NOTE: You may not find them in the list because the Carrier designation may not have been added to the Business Entity record. SEE Creating Business Entities tutorial for details on adding designations to existing records.

Mode	select the mode of delivery used (e.g., truck, pipeline, etc.) from the drop-down box
Origin	select the origin of the fuel delivered – may be a terminal location different than the Sellers name If the origin is not found in the drop-down box, it may be added using the  feature.
Destination	select the name of the company where fuel was delivered If the destination is not found in the drop-down box, it may be added using the  feature.

An Origin is the storage facility from which the fuel was removed. This may be a terminal location or the supplier's bulk location. If the terminal is known, enter the terminal location. The applicable Oregon choices are:


T93OR4453 Tosco Corp. - Coos Bay
T93OR4454 SFPP, LP
T91OR4465 Union Pacific Railroad Co.
T93OR4451 Sfpp, Lp
T91OR4450 Aircraft Service International, Inc
T93OR4455 BP West Coast Products LLC
T93OR4456 Chevron USA, Inc.- Portland
T93OR4457 Kinder Morgan Liquid Terminals, LLC
T93OR4458 McCall Oil and Chemical Corp.
T93OR4459 Shore Terminals LLC - Portland
T93OR4460 Kinder Morgan Tank Storage Terminal
T93OR4461 Shell Oil Products US
T93OR4462 Shore Terminals Llc
T93OR4463 Time Oil Co. - Portland
T93OR4464 ConocoPhillips PL - Portland
T93OR4464 Phillips 66 PL - Portland
T93OR4465 Arc Terminals Holdings LLC
T93OR4452 Tidewater Terminal - Umatilla

Begin entering the terminal number or partial name and the list will narrow the possible matches until you see the one you need.

Destinations are the storage facilities where the fuel was delivered. This may be your location or the final destination in the case of resales. Most retail destinations have an “L” number assigned by the Department of Agriculture. Using this number, if known, will help narrow the search for the destination. Entering a name will also narrow the search.

NOTE: You may need to enter the station name rather than the company name. You may also know the company by their DBA or another name. Please contact us if you need assistance in finding the correct destination.

If you need to create an Origin or Destination record, you may leave this entry screen and create the record. SEE Creating Locations tutorial.

As mentioned above, you may also create a Location record directly from this entry screen by selecting the  feature.

- Seller select the name of the company selling the fuel
- Date Received enter date or select from pop-up calendar next to field
- Document Number enter Bill of Lading (BOL) or invoice number
- Net Gallons enter Net gallons from BOL or invoice
- Gross Gallons enter Gross gallons from BOL or invoice
- Billed Gallons enter Billed gallons from the BOL or invoice
If only Billed gallons is available, enter that figure in all three fields

Select the “Insert” button at the bottom of the window. The system will display a notice in red at the top of the window that the record was inserted. The fields are blank again and another record may entered.

For Disbursements Schedules (5 – 10D), the same screen is used:

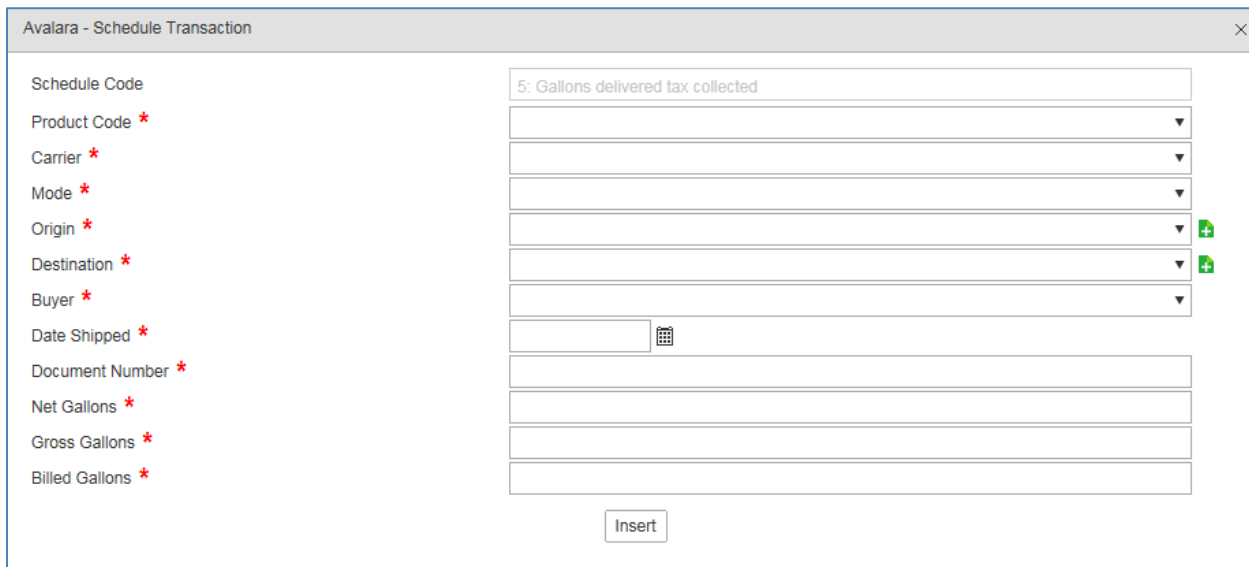




Figure 6. Disbursements entry screen

- Product Code select appropriate fuel code from drop-down box (e.g., 065-Gasoline)
- Carrier select the company delivering the fuel from the drop-down box
The alphabetical list displayed shows the first 25 records in the list. To display more, click on the “Items 1-25 out of xxx” text at the bottom of the list. Each click will add the next 25 items to the list. Scroll down to find the carrier name.
You may also begin typing the name of the carrier and the list will automatically display and shorten based on what you continue to type.

Select the correct record.

If you cannot locate the correct record, it is because you are using a name other than the one they are registered with or they are not registered with the Fuels Tax Group. If you cannot ascertain the correct name from the carrier or from contacting the Fuels Tax Group, you may need to enter the company into the system separately.

NOTE: You may not find them in the list because the Carrier designation may not have been added to the Business Entity record. SEE Creating Business Entities tutorial for details on adding designations to existing records.

Mode	select the mode of delivery used (e.g., truck, pipeline, etc.) from the drop-down box
Origin	select the origin of the fuel delivered – may be a terminal location different than the Sellers name If the origin is not found in the drop-down box, it may be added using the  feature.
Destination	select the name of the company where fuel was delivered If the destination is not found in the drop-down box, it may be added using the  feature.

Origin and Destination fields are both considered Locations and are housed in the same table in the system. If a location is entered using the Origin field function, it does not need to be re-entered using the Destination field function.

For Motor Vehicle Fuel, most, if not all, Locations are already in the system.

An Origin is the storage facility from which the fuel was removed. This may be a terminal location or the supplier's bulk location. If the terminal is known, enter the terminal location. The applicable Oregon choices are:

T930R4453 Tosco Corp. - Coos Bay
T930R4454 SFPP, LP
T910R4465 Union Pacific Railroad Co.
T930R4451 Sfpp, Lp
T910R4450 Aircraft Service International, Inc
T930R4455 BP West Coast Products LLC
T930R4456 Chevron USA, Inc.- Portland
T930R4457 Kinder Morgan Liquid Terminals, LLC
T930R4458 McCall Oil and Chemical Corp.
T930R4459 Shore Terminals LLC - Portland
T930R4460 Kinder Morgan Tank Storage Terminal
T930R4461 Shell Oil Products US
T930R4462 Shore Terminals Llc
T930R4463 Time Oil Co. - Portland
T930R4464 ConocoPhillips PL - Portland


T93OR4464 Phillips 66 PL - Portland
T93OR4465 Arc Terminals Holdings LLC
T93OR4452 Tidewater Terminal - Umatilla

Begin entering the terminal number or partial name and the list will narrow the possible matches until you see the one you need.

Destinations are the storage facilities where the fuel was delivered. This may be your location or the final destination in the case of resales. Most retail destinations have an “L” number assigned by the Department of Agriculture. Using this number, if known, will help narrow the search for the destination. Entering a name will also narrow the search.

NOTE: You may need to enter the station name rather than the company name. You may also know the company by their DBA or another name. Please contact us if you need assistance in finding the correct destination.

If you need to create an Origin or Destination record, you may leave this entry screen and create the record. SEE Creating Locations tutorial.

As mentioned above, you may also create a Location record directly from this entry screen by selecting the  feature.

Seller	select the name of the company selling the fuel
Date Received	enter date or select from pop-up calendar next to field
Document Number	enter Bill of Lading (BOL) or invoice number
Net Gallons	enter Net gallons from BOL or invoice
Gross Gallons	enter Gross gallons from BOL or invoice
Billed Gallons	enter Billed gallons from the BOL or invoice <i>If only Billed gallons is available, enter that figure in all three fields</i>

Select the “Insert” button at the bottom of the window. The system will display a notice in red at the top of the window that the record was inserted.

The fields are blank again and another record may entered.

For Product schedules (INT01, INTO2), the same screen is used:

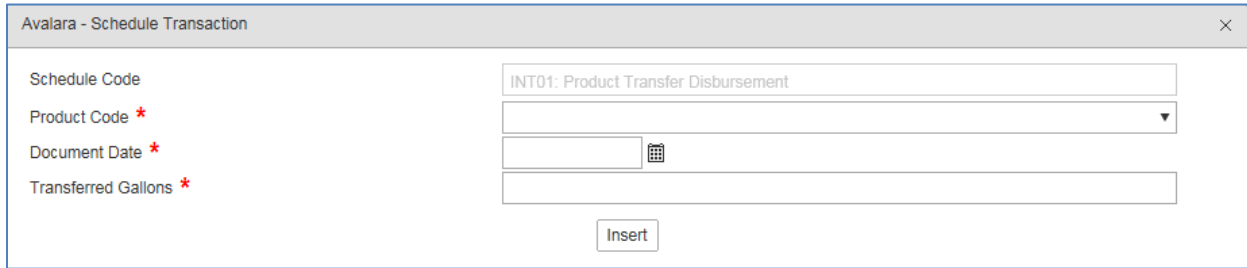


Figure 7. Miscellaneous entry schedules

Product Code select appropriate fuel code from drop-down box (e.g., 065-Gasoline)

Document Date enter date or select from pop-up calendar next to field

Transferred Gallons enter the gallons transferred

For INT03: Ending Inventory and INT04: In-state Refinery Production, the window asks for:

Product Code select appropriate fuel code from drop-down box (e.g., 065-Gasoline)

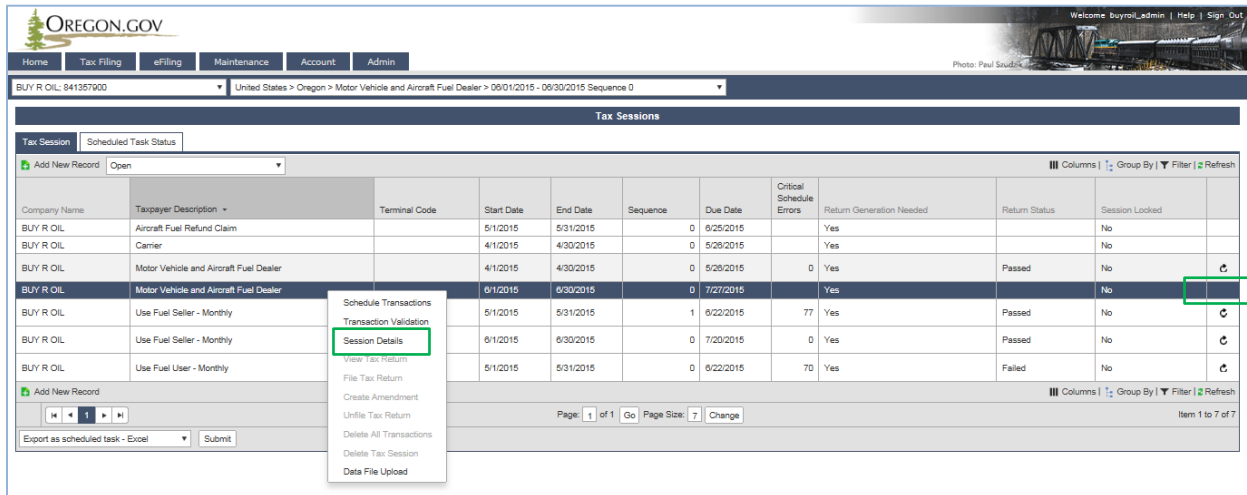
Inventory Gallons gallons remaining in inventory

OR

Refinery gallons gallons refined in state

VIEWING THE REPORT

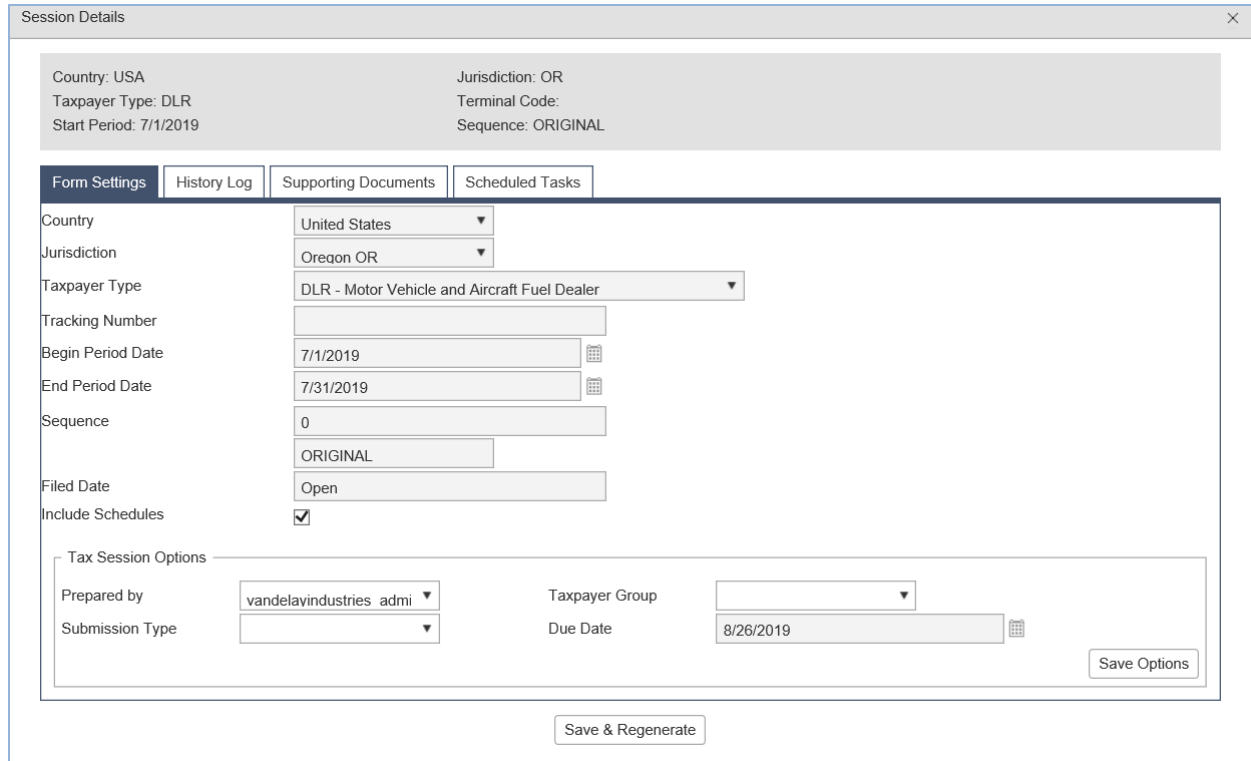
When schedule entries are completed, return to “Tax Sessions” and select the period entered.



Company Name	Taxpayer Description	Terminal Code	Start Date	End Date	Sequence	Due Date	Critical Schedule Errors	Return Generation Needed	Return Status	Session Locked
BUY R OIL	Aircraft Fuel Refund Claim		5/1/2015	5/31/2015	0	6/25/2015		Yes		No
BUY R OIL	Carrier		4/1/2015	4/30/2015	0	5/26/2015		Yes		No
BUY R OIL	Motor Vehicle and Aircraft Fuel Dealer		4/1/2015	4/30/2015	0	5/26/2015	0	Yes	Passed	No
BUY R OIL	Motor Vehicle and Aircraft Fuel Dealer		6/1/2015	6/30/2015	0	7/27/2015		Yes		No
BUY R OIL	Use Fuel Seller - Monthly		5/1/2015	5/31/2015	1	6/22/2015	77	Yes	Passed	No
BUY R OIL	Use Fuel Seller - Monthly		6/1/2015	6/30/2015	0	7/20/2015	0	Yes	Passed	No
BUY R OIL	Use Fuel User - Monthly		5/1/2015	5/31/2015	0	6/22/2015	70	Yes	Failed	No

Figure 8. Viewing the report

Select “Session Details” from the pop-up menu.



The screenshot shows a 'Session Details' window with the following information:

- Country: USA
- Jurisdiction: OR
- Taxpayer Type: DLR
- Terminal Code:
- Start Period: 7/1/2019
- Sequence: ORIGINAL

Below this is a tabbed interface with 'Form Settings' selected. The form contains the following fields:

- Country: United States (dropdown)
- Jurisdiction: Oregon OR (dropdown)
- Taxpayer Type: DLR - Motor Vehicle and Aircraft Fuel Dealer (dropdown)
- Tracking Number: (text input)
- Begin Period Date: 7/1/2019 (calendar)
- End Period Date: 7/31/2019 (calendar)
- Sequence: 0 (text input)
- Sequence: ORIGINAL (text input)
- Filed Date: Open (text input)
- Include Schedules:

A 'Tax Session Options' section contains:

- Prepared by: vandelayindustries adm (dropdown)
- Taxpayer Group: (dropdown)
- Submission Type: (dropdown)
- Due Date: 8/26/2019 (calendar)

Buttons at the bottom include 'Save Options' and 'Save & Regenerate'.

Figure 9. Session Details screen


In the Session Details window, click the “Save and Regenerate” button at the bottom and close the window.

Select the tax session again and then click on “View Tax Report” in the pop up menu. The report will be displayed as part of the system window (depending on your system, it may be a new window that is opened). Review the report for completeness and accuracy.

The first page of the tax report contains summary information derived from the information entered in the schedules.

The gain/loss on line 5 is a calculated value. If you are a receipts-based dealer (line 1 and line 6 inventory figures are -0-) then the amount on line 5 should also be zero. A figure on this line would indicate that you are missing some receipts or you have deliveries that occurred in the next reporting period.

Tracking Number:



OREGON DEPARTMENT OF TRANSPORTATION
FUEL & TAX GROUP, ME21
355 CAPITOL ST NE
SALEM OR 97301-3801
PH: (503) 378-4150 OR (800) 753-2525
FAX: (503) 379-4086

**MOTOR VEHICLE FUEL AND AIRCRAFT
FUEL DEALER TAX REPORT**

Website: <http://taxes.oregon.gov>
email: DOTFuelsTax@dot.state.or.us

MAL REPORT AND REMITTANCE TO:
ODOT FUELS TAX GROUP, UNIT 06
PO BOX 4086
POSTLAND, OR 97208-0286

COMPANY INFORMATION						
COMPANY NAME WEB Demo	FIRM 476528913	LICENSE NUMBER 40000366	TAX REPORT PERIOD 06/01/2015	<input type="checkbox"/> AMENDMENT		
ADDRESS 355 Capitol St NE		CITY Salem	STATE OR	ZIP CODE 97301		
DEALER REPORTING						
OREGON DEALER ACTIVITY SUMMARY						
	COLUMN A GASOLINE	COLUMN B AVIATION GASOLINE	COLUMN C JET FUEL	COLUMN D ETHANOL	COLUMN E DIESEL (INFORMATIONAL)	COLUMN F TOTAL
1. EX-TAX BEGINNING PHYSICAL INVENTORY (ABOVE OREGON POINT OF TAXATION) - MUST AGREE WITH PRIOR MONTH'S ENDING INVENTORY:	0	0	0	0	0	0
2. RECEIPTS (FROM PAGE 2, SECTION I, LINE 6):	146,674	0	0	0	8,000	
3. DISBURSEMENTS (FROM PAGE 2, SECTION I, LINE 12):	146,674	0	0	0	5,000	
4. TRANSFERS FROM ONE PRODUCT TO ANOTHER INCLUDING ETHANOL BLENDED WITH GASOLINE:	0	0	0	0	0	
5. GAIN OR (LOSS):	0	0	0	0	-3,000	
6. EX-TAX ENDING PHYSICAL INVENTORY (ABOVE OREGON POINT OF TAXATION) - MUST AGREE WITH ACTUAL ENDING INVENTORY:	0	0	0	0	0	0
TAXABLE GALLONS SECTION						
7. GROSS TAXABLE GALLONS (PAGE 2, SECTION I, LINE 7):	83,771	0	0			
8. LESS TAX-PAID PURCHASES (PAGE 2, LINE 2 PLUS PAGE 2, LINE 11):	40,524	0	0			
9. NET TAXABLE GALLONS (LINE 7 MINUS LINE 8):	43,247	0	0			
TAX COMPUTATION SECTION						
10. TAX RATE:	0.3	0.09	0.01			
11. TAX DUE (MULTIPLY GALLONS ON LINE 9 BY THE RATE ON LINE 10):	\$ 12,974.10	\$ 0.00	\$ 0.00	\$ 12,974.10		
12. INTEREST (MULTIPLY TAX ON LINE 11, COLUMN F, BY NUMBER OF DAYS LATE BY 0.000325):						\$ 0.00
13. PENALTY FOR LATE PAYMENT AT <u>0%</u> (MULTIPLY TAX ON LINE 11, COLUMN F, BY THE PENALTY RATE. IF ZERO TAX LIABILITY, THE PENALTY IS \$25.00):						\$ 0.00
14. TOTAL DUE (ADD LINES 11, 12, AND 13):						\$ 12,974.10
15. TOTAL DUE LOCAL JURISDICTIONS (FROM PAGE 3, LINE 18):						\$ 1,462.63
16. GRAND TOTAL (ADD LINES 14 AND 15):						\$ 14,436.73
SIGNATURE						
CERTIFICATE - I HEREBY CERTIFY THAT THIS REPORT, INCLUDING THE ACCOMPANYING SCHEDULES AND STATEMENTS, IS A FULL, TRUE, AND COMPLETE REPORT OF THE NUMBER OF GALLONS SOLD, USED, AND DISTRIBUTED DURING THE MONTH ABOVE STATED, BY:						
SIGNATURE	PRINT NAME	TITLE	DATE			
			07/09/2015			
NAME AND TITLE OF PREPARER		FIRM ADDRESS				

MAKE CHECKS PAYABLE TO THE OREGON DEPARTMENT OF TRANSPORTATION

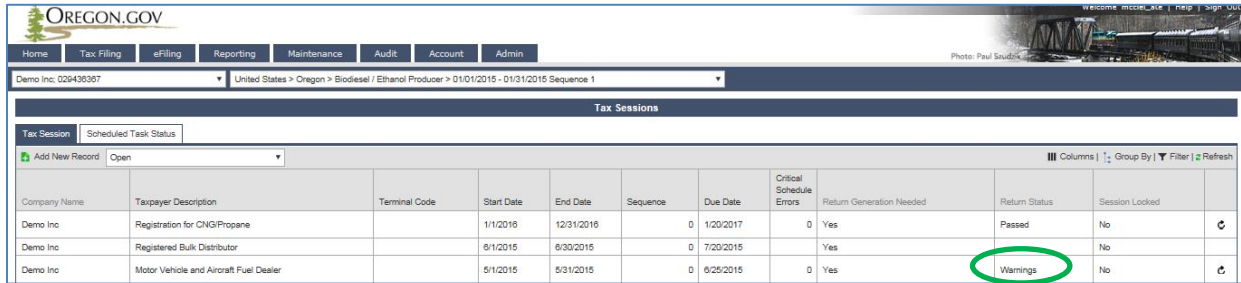
Page 1 of 16

Figure 10. Page 1 of tax report

If you have taxable deliveries of fuel into a city or county with a local tax, that amount is calculated on line 15 and included with the total due.

The tax will be calculated for local jurisdictions even if you are not currently licensed in those jurisdictions as long as the entries are included on Schedule 5LO.

If your report has “Warnings” when you are ready to file it, check the “History Log” in “Session Details” to see if you have fuel deliveries in jurisdictions where you are not currently licensed.

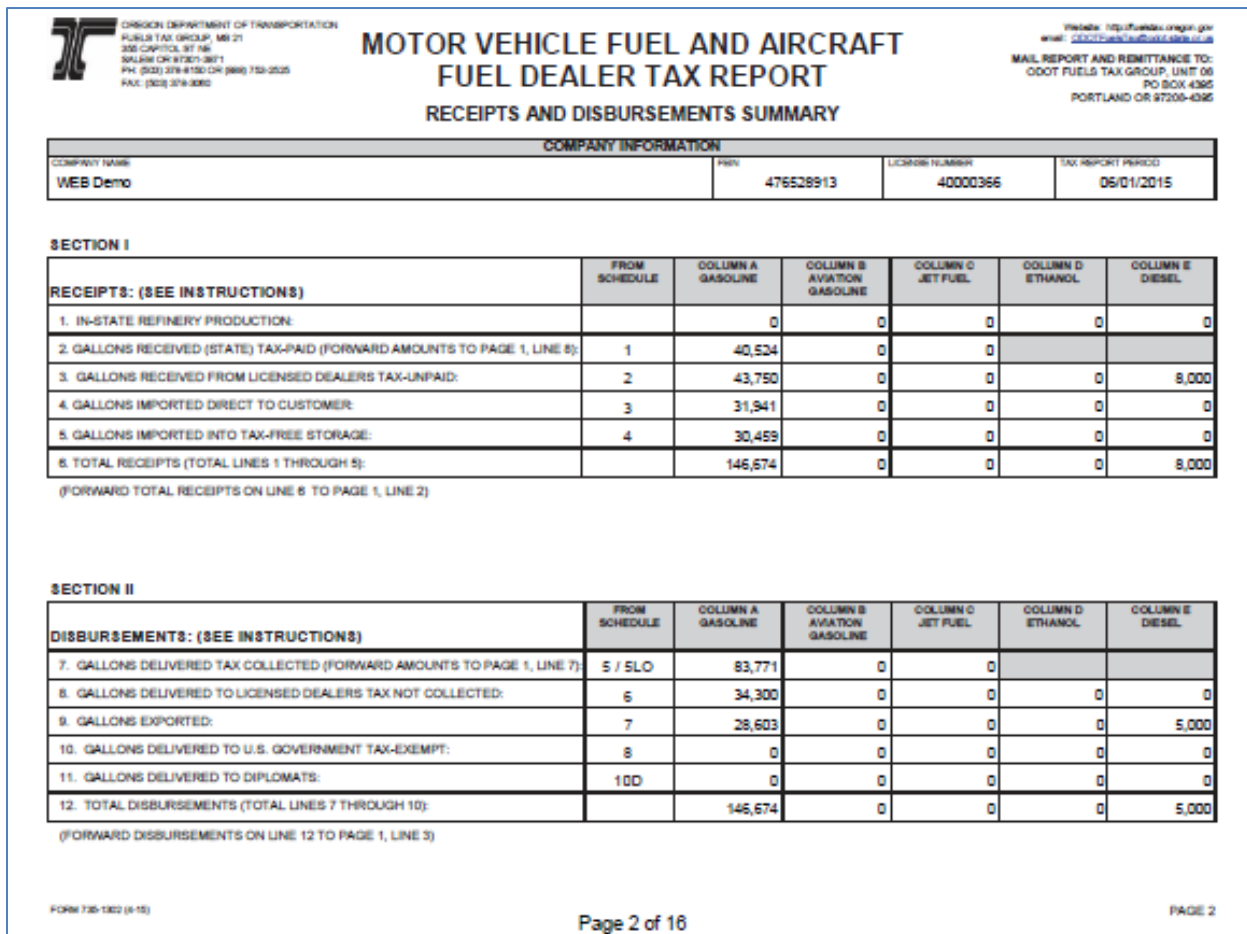


Company Name	Taxpayer Description	Terminal Code	Start Date	End Date	Sequence	Due Date	Critical Schedule Errors	Return Generation Needed	Return Status	Session Locked
Demo Inc	Registration for CNG/Propane		1/1/2016	12/31/2016	0	1/20/2017	0	Yes	Passed	No
Demo Inc	Registered Bulk Distributor		6/1/2015	6/30/2015	0	7/20/2015	0	Yes	No	No
Demo Inc	Motor Vehicle and Aircraft Fuel Dealer		5/1/2015	5/31/2015	0	6/25/2015	0	Yes	Warnings	No

Figure 11. Warnings indicator sample screen

You can scroll through each page of your report prior to submitting it to the Fuels Tax Group.

Page 2 of the dealer report, shows the summary of receipts and disbursements. The amounts on line 6 and line 12 should be the same if you are a receipts-based dealer.



COMPANY INFORMATION			
COMPANY NAME	TAXPAYER ID	LICENSE NUMBER	TAX REPORT PERIOD
WEB Demo	476528913	40000366	06/01/2015

SECTION I						
RECEIPTS: (SEE INSTRUCTIONS)	FROM SCHEDULE	COLUMN A GASOLINE	COLUMN B AVIATION GASOLINE	COLUMN C JET FUEL	COLUMN D ETHANOL	COLUMN E DIESEL
1. IN-STATE REFINERY PRODUCTION:		0	0	0	0	0
2. GALLONS RECEIVED (STATE) TAX-PAID (FORWARD AMOUNTS TO PAGE 1, LINE 8):	1	40,524	0	0		
3. GALLONS RECEIVED FROM LICENSED DEALERS TAX-UNPAID:	2	43,750	0	0	0	8,000
4. GALLONS IMPORTED DIRECT TO CUSTOMER:	3	31,941	0	0	0	0
5. GALLONS IMPORTED INTO TAX-FREE STORAGE:	4	30,459	0	0	0	0
6. TOTAL RECEIPTS (TOTAL LINES 1 THROUGH 5):		146,674	0	0	0	8,000

(FORWARD TOTAL RECEIPTS ON LINE 6 TO PAGE 1, LINE 2)

SECTION II						
DISBURSEMENTS: (SEE INSTRUCTIONS)	FROM SCHEDULE	COLUMN A GASOLINE	COLUMN B AVIATION GASOLINE	COLUMN C JET FUEL	COLUMN D ETHANOL	COLUMN E DIESEL
7. GALLONS DELIVERED TAX COLLECTED (FORWARD AMOUNTS TO PAGE 1, LINE 7):	S / SLO	83,771	0	0		
8. GALLONS DELIVERED TO LICENSED DEALERS TAX NOT COLLECTED:	6	34,300	0	0	0	0
9. GALLONS EXPORTED:	7	28,603	0	0	0	5,000
10. GALLONS DELIVERED TO U.S. GOVERNMENT TAX-EXEMPT:	8	0	0	0	0	0
11. GALLONS DELIVERED TO DIPLOMATS:	10D	0	0	0	0	0
12. TOTAL DISBURSEMENTS (TOTAL LINES 7 THROUGH 10):		146,674	0	0	0	5,000

(FORWARD DISBURSEMENTS ON LINE 12 TO PAGE 1, LINE 3)

Figure 12. Page 2 of tax report

This view includes columns for ethanol and diesel reporting, though they are not always taxable fuels for a licensed dealer. Many of the local jurisdictions (now included in the combined report) include diesel as a taxable fuel in their jurisdiction. Ethanol becomes a taxable product when blended with

gasoline.

The third page of the dealer report shows the detail of the local jurisdiction taxes. This schedule supports the amount shown on line 15 on the front page of the report.


 OREGON DEPARTMENT OF TRANSPORTATION FUELS TAX GROUP, MS 21 355 CAPITOL ST NE SALEM OR 97301-3571 PH: (503) 378-8150 OR (888) 753-2525 FAX: (503) 378-3086									
MOTOR VEHICLE FUEL AND AIRCRAFT FUEL DEALER TAX REPORT									
RECEIPTS AND DISBURSEMENTS SUMMARY									
COMPANY INFORMATION									
COMPANY NAME TESTDAVID01					FEIN 999999013	LICENSE NUMBER 87654351	TAX REPORT PERIOD 05/01/2017		
COLUMN A LOCAL JURISDICTION	COLUMN B SALES IN JURISDICTION (FROM SCHEDULE 6LO)	COLUMN C TAX PAID PURCHASES (FROM SCHEDULE 1H)	COLUMN D DEDUCTIONS (FROM SCHEDULES 7E, 10AC, 10AD, AND 10)	COLUMN E TAXABLE GALLONS (COLUMN B MINUS COLUMN C AND D)	COLUMN F RATE	COLUMN G AMOUNT DUE (COLUMN E * RATE)	COLUMN H PENALTY	COLUMN I INTEREST	
1. CITY OF ASTORIA	0	0	0	0	0.03	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
2. CITY OF CANBY	0	0	0	0	0.03	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
3. CITY OF COBURG	0	0	0	0	0.03	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
4. CITY OF COQUILLE	0	0	0	0	0.03	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
5. CITY OF COTTAGE GROVE	0	0	0	0	0.03	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
6. CITY OF EUGENE	0	0	0	0	0.05	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
7. CITY OF HOOD RIVER	0	0	0	0	0.03	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
8. CITY OF MILWAUKIE	0	0	0	0	0.02	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
9. CITY OF NEWPORT	0	0	0	0	0.01	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
10. CITY OF PORTLAND	1,000	0	0	1,000	0.1	\$ 100.00	\$ 0.00	\$ 0.00	\$ 0.00
11. CITY OF REEDSPORT	1,000	0	0	1,000	0.03	\$ 30.00	\$ 0.00	\$ 0.00	\$ 0.00
12. CITY OF SPRINGFIELD	0	0	0	0	0.03	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
13. CITY OF TIGARD	0	0	0	0	0.03	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
14. CITY OF TROUTDALE	1,000	0	0	1,000	0.02	\$ 20.00	\$ 0.00	\$ 0.00	\$ 0.00
15. CITY OF VENETA	0	0	0	0	0.03	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
16. CITY OF WARRENTON	0	0	0	0	0.03	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
17. CITY OF WOODBURN	0	0	0	0	0.01	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
18. MULTNOMAH COUNTY	2,000	0	0	2,000	0.03	\$ 60.00	\$ 0.00	\$ 0.00	\$ 0.00
19. WASHINGTON COUNTY	0	0	0	0	0.01	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
20. TOTALS						\$ 210.00	\$ 0.00	\$ 0.00	\$ 0.00
21. TOTAL TAX, PENALTY, INTEREST (FORWARD TO PAGE 1, LINE 15)						\$			210.00

Figure 13. Page 3 of tax report

Receipts schedules are sorted by type of receipt (taxed, ex-tax, import, etc.) and fuel code. These schedules may be several pages depending on the types of fuel received.


 MOTOR VEHICLE FUEL AND AIRCRAFT FUEL DEALER TAX REPORT SCHEDULE OF RECEIPTS (1, 1H, 2, 3, and 4)											
COMPANY INFORMATION COMPANY NAME: Demo Inc TIN: 029436367 LICENSE NUMBER: 40000066 TAX REPORT PERIOD: MAY 2015 SCHEDULE CODE: 2 PRODUCT CODE: E10											
(1) CARRIER NAME	(2) CARRIER FEIN	(3) MODE	(4) POINT OF ORIGIN	(5) POINT OF DESTINATION	(6) SELLER NAME	(7) SELLERS FEIN	(8) DATE RECEIVED	(9) DOCUMENT NUMBER	(10) NET GALLONS	(11) GROSS GALLONS	(12) BILLED GALLONS
BUY R OIL	841357900	J	T93OR4457	EUGENE, OR	KINERGY MARKETIN	931302446	05/05/2015	504065	8,900	9,000	8,900
BUY R OIL	841357900	J	T93OR4457	EUGENE, OR	KINERGY MARKETIN	931302446	05/10/2015	504110	11,350	11,300	11,350
BUY R OIL	841357900	J	T93OR4457	PORTLAND, OR	KINERGY MARKETIN	931302446	05/18/2015	505518	7,000	7,100	7,000
BUY R OIL	841357900	J	T93OR4457	ROSEBURG, OR	KINERGY MARKETIN	931302446	05/20/2015	139247	11,500	11,375	11,500
BUY R OIL	841357900	J	T93OR4457	PORTLAND, OR	KINERGY MARKETIN	931302446	05/23/2015	505523	5,000	5,100	5,000

Figure 14. Receipts schedule

Distribution schedules are also sorted by type of disbursement (taxed, ex-tax, export, etc.) and fuel code. There may be several pages of schedule 5, 5LO, 6, 7, 7E, and/or 10 depending on the types of fuel sold or distributed. The schedule 5LO will include multiple jurisdictions on the same schedule, sorted by fuel type.


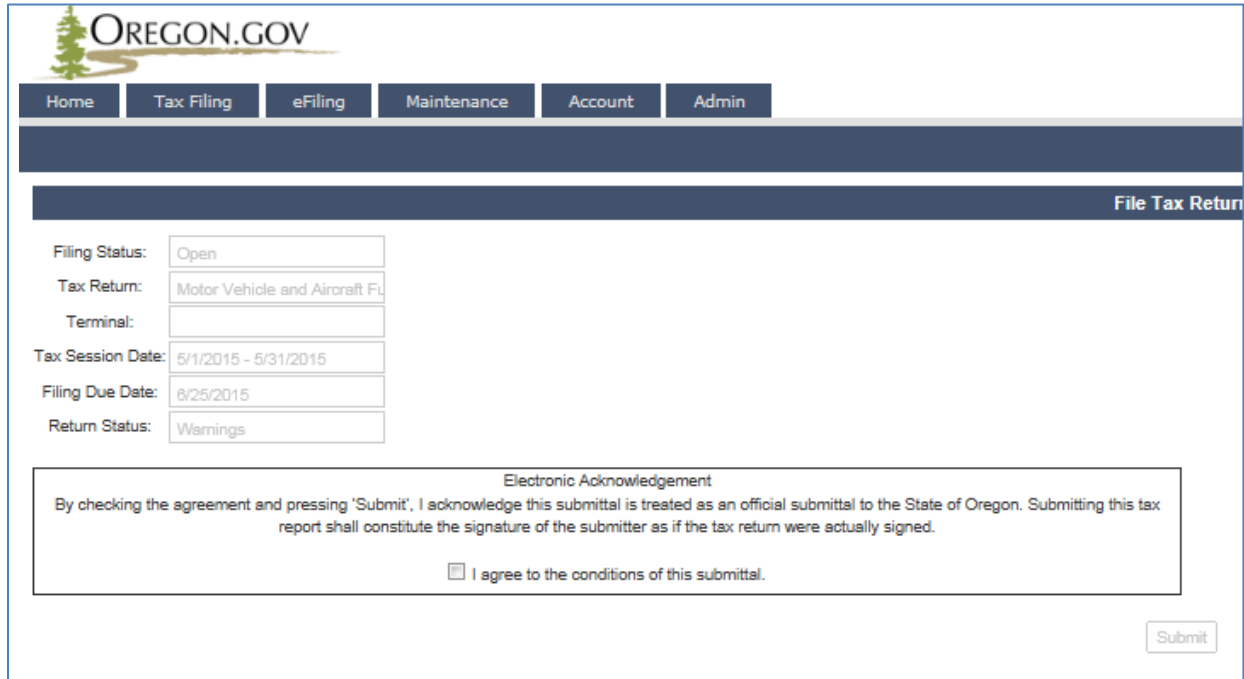
 MOTOR VEHICLE FUEL AND AIRCRAFT FUEL DEALER TAX REPORT SCHEDULE OF DISBURSEMENTS (5, 5LO, 6, 7, 7E, 8, 10, 10D, 10AC, and 10AD)											
COMPANY INFORMATION COMPANY NAME: Demo Inc TIN: 029436367 LICENSE NUMBER: 40000066 TAX REPORT PERIOD: MAY 2015 SCHEDULE CODE: 5 PRODUCT CODE: E10											
(1) CARRIER NAME	(2) CARRIER FEIN	(3) MODE	(4) POINT OF ORIGIN	(5) POINT OF DESTINATION	(6) BUYER NAME	(7) BUYERS FEIN	(8) DATE SHIPPED	(9) DOCUMENT NUMBER	(10) NET GALLONS	(11) GROSS GALLONS	(12) BILLED GALLONS
BUY R OIL	841357900	J	PORTLAND, OR	HILLSBORO, OR	FUEL SVCS	760291977	05/20/2015	139247	11,500	11,375	11,500
BUY R OIL	841357900	J	T91WA4406	ASTORIA, OR	FUEL SVCS	760291977	05/27/2015	117944	11,300	11,450	11,450
BUY R OIL	841357900	J	PORTLAND, OR	PORTLAND, OR	WORLD FUEL SVCS	760291977	05/10/2015	504110	11,350	11,300	11,350

Figure 15. Disbursement schedule

Once report entries are completed and errors resolved, return to “Tax Sessions” and select the line for the report. Select “File Tax Return” from the pop up menu.

The File Tax Return screen is displayed.



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Home Tax Filing eFiling Maintenance Account Admin

File Tax Return

Filing Status: Open

Tax Return: Motor Vehicle and Aircraft Fu

Terminal:

Tax Session Date: 5/1/2015 - 5/31/2015

Filing Due Date: 8/25/2015

Return Status: Warnings

Electronic Acknowledgement

By checking the agreement and pressing 'Submit', I acknowledge this submittal is treated as an official submittal to the State of Oregon. Submitting this tax report shall constitute the signature of the submitter as if the tax return were actually signed.

I agree to the conditions of this submittal.

Submit

Figure 16. Submittal screen

Check the box at the bottom of the statement agreeing with the conditions.

Once you accept the conditions of the electronic filing, the “Submit” box will become available to click and the process will continue with paying the amount due, if applicable.

When a return is submitted where no amount is due, an acknowledgement screen is displayed.

When a report is submitted with an amount due, the following screen is displayed:

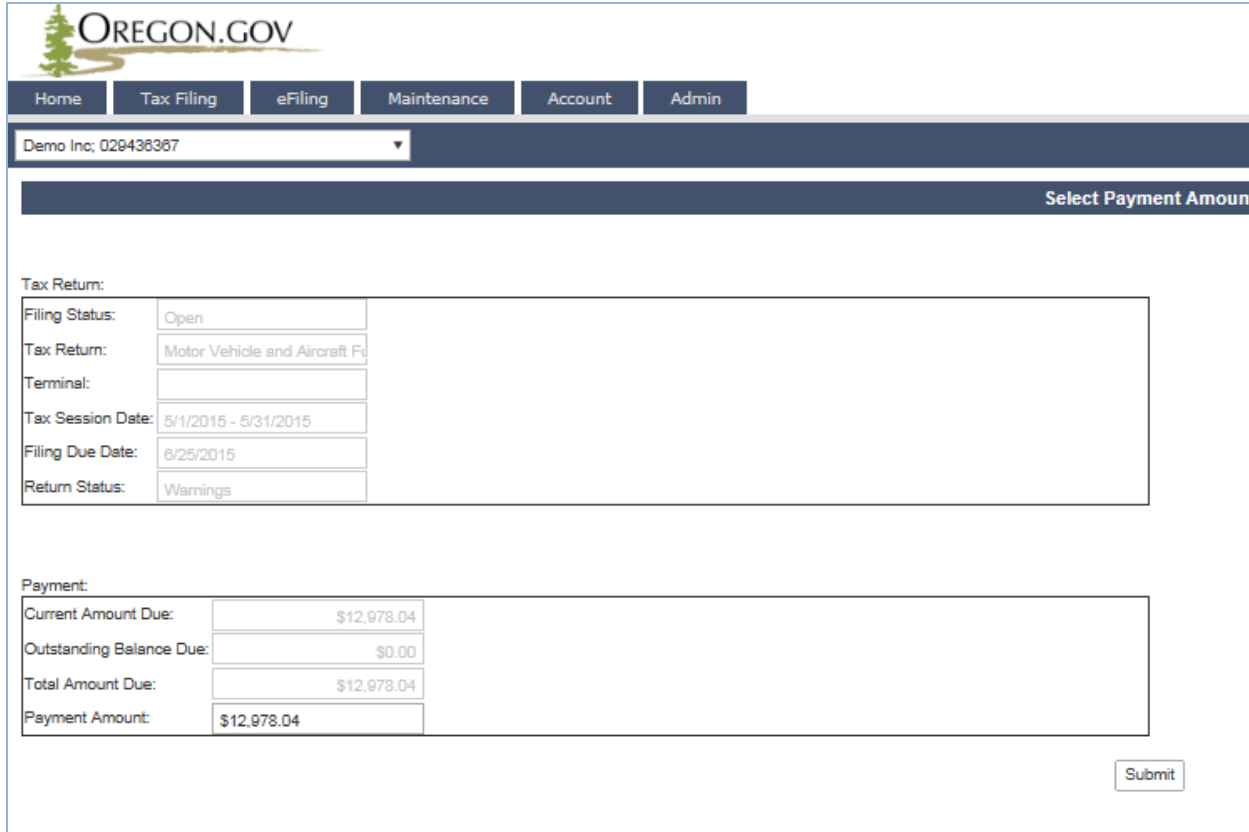


Figure 17. Select payment amount screen

The Payment Amount displayed is the amount due from the tax report being submitted. This is the minimum amount that can be paid.

If you have amounts due from previous tax report errors or adjustments, they will show in the “Outstanding Balance Due:” field.

When also paying on an outstanding balance, enter the new amount being paid in the “Payment Amount” field and click the “Submit” button. The “Select Payment Date” screen is displayed.

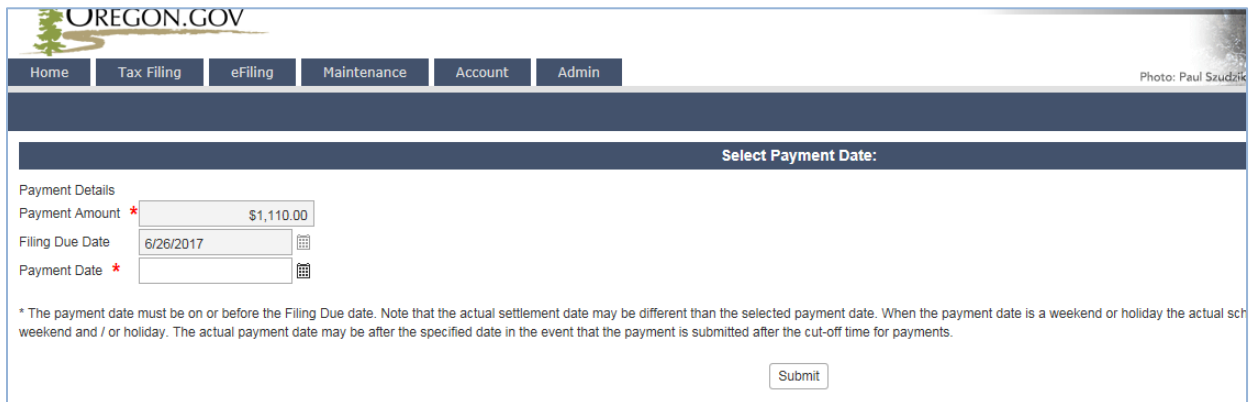


Figure 18. Select payment date screen

The payment may be made as soon as the report is finished or can be delayed until the due date. Enter the date you want the payment to process in the “Payment Date” field and click the “Submit” button.

If this is the first time a payment is being made in the system, One Time Payment is the only option available.

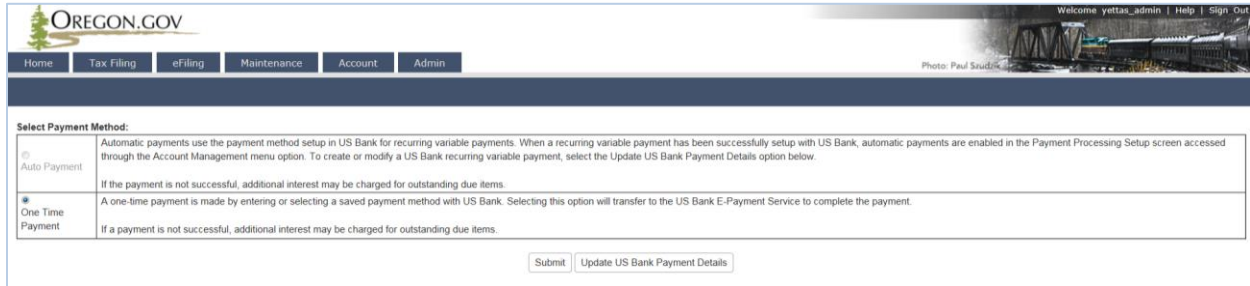


Figure 18. Payment type screen

Click “Submit” to proceed to the US Bank site and enter the account information for the initial setup.

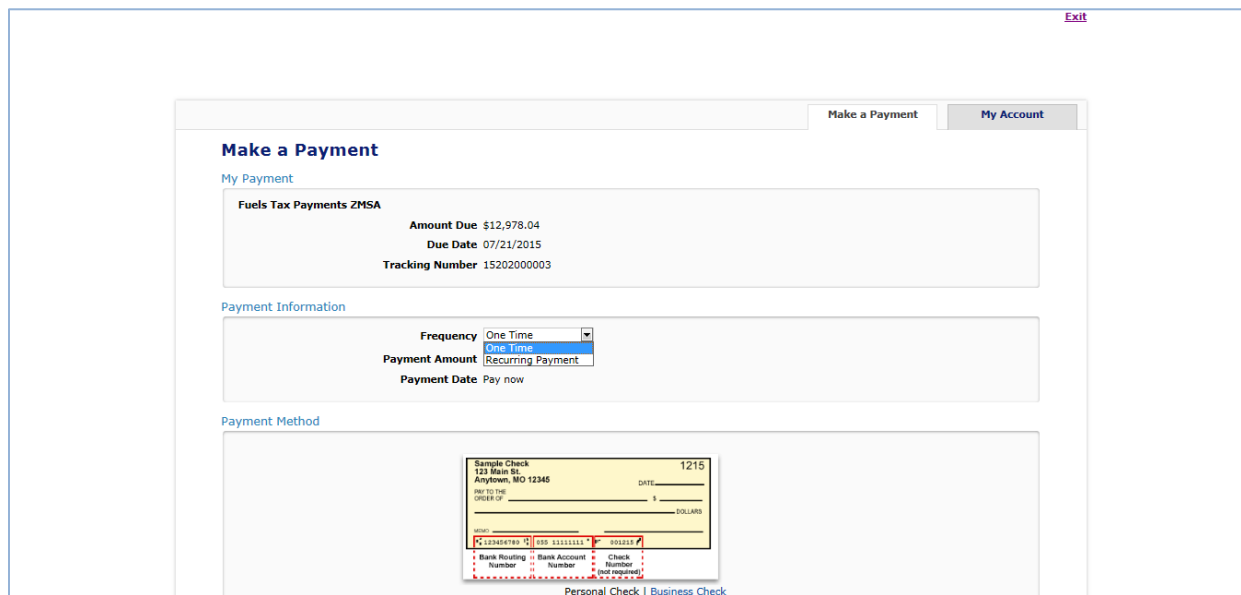
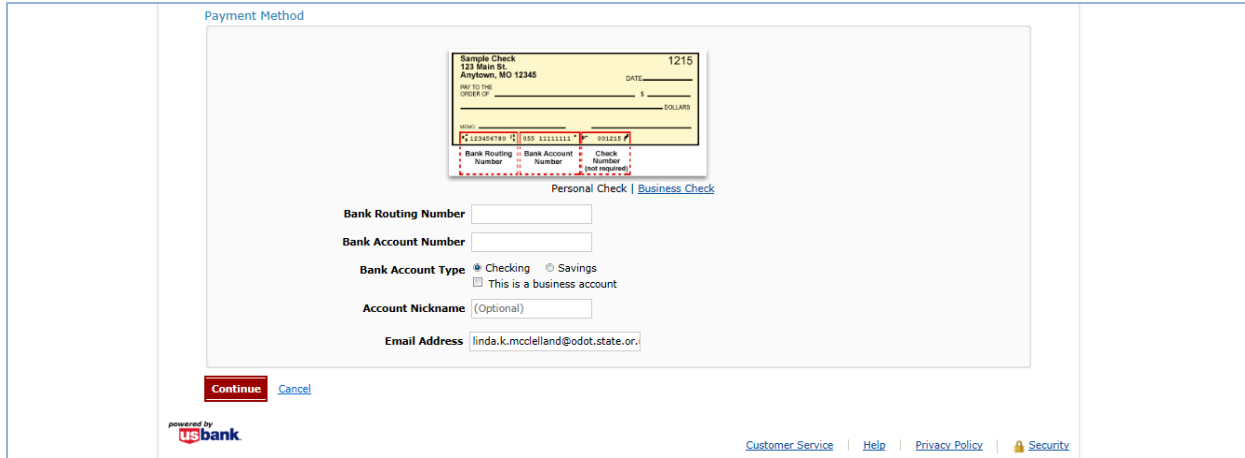


Figure 19. US Bank payment screen

The “Payment Information” area allows you to enter the frequency as one time or recurring payment. Selecting “Recurring Payment” will allow you to schedule automatic payments.

In the lower part of the window, enter your checking account or savings account information for the payment.



Payment Method


Sample Check 1215
123 Main St.
Anytown, MO 12345 DATE: _____
PAY TO THE ORDER OF: _____ \$ _____ DOLLARS

Bank Routing Number: 123456789 Bank Account Number: 987654321 Check Number (not required): 001234

Personal Check | [Business Check](#)

Bank Routing Number:
Bank Account Number:
Bank Account Type: Checking Savings
 This is a business account
Account Nickname: (Optional)
Email Address: linda.k.mcclelland@odot.state.or.us

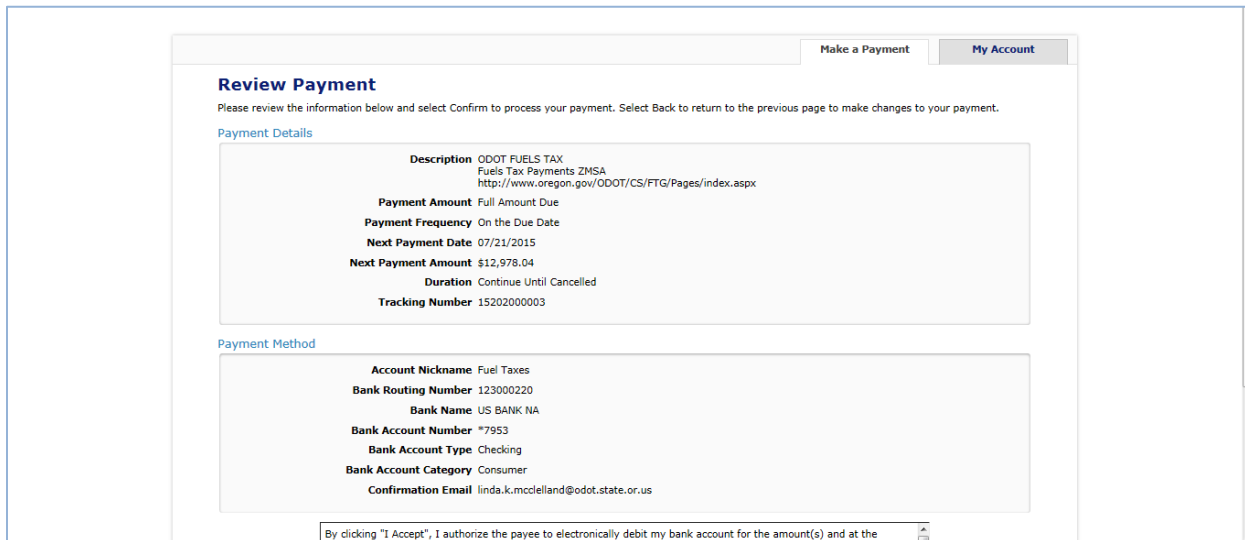
[Continue](#) [Cancel](#)

powered by 

[Customer Service](#) | [Help](#) | [Privacy Policy](#) | [Security](#)

Figure 20. Bank account information

Once you have entered your bank account information, click “Continue” at the bottom of the screen to go on to confirm the payment information.



[Make a Payment](#) [My Account](#)

Review Payment

Please review the information below and select Confirm to process your payment. Select Back to return to the previous page to make changes to your payment.

Payment Details

Description ODOT FUELS TAX
Fuels Tax Payments ZMSA
<http://www.oregon.gov/ODOT/CS/FTG/Pages/index.aspx>

Payment Amount Full Amount Due

Payment Frequency On the Due Date

Next Payment Date 07/21/2015

Next Payment Amount \$12,978.04

Duration Continue Until Cancelled

Tracking Number 1520200003

Payment Method

Account Nickname Fuel Taxes

Bank Routing Number 123000220

Bank Name US BANK NA

Bank Account Number *7953

Bank Account Type Checking

Bank Account Category Consumer

Confirmation Email linda.k.mcclelland@odot.state.or.us

By clicking "I Accept", I authorize the payee to electronically debit my bank account for the amount(s) and at the

Figure 21. Review payment screen

Check the box at the bottom of the electronic statement to accept the Terms and Conditions and then click “Confirm” to continue to the payment review.

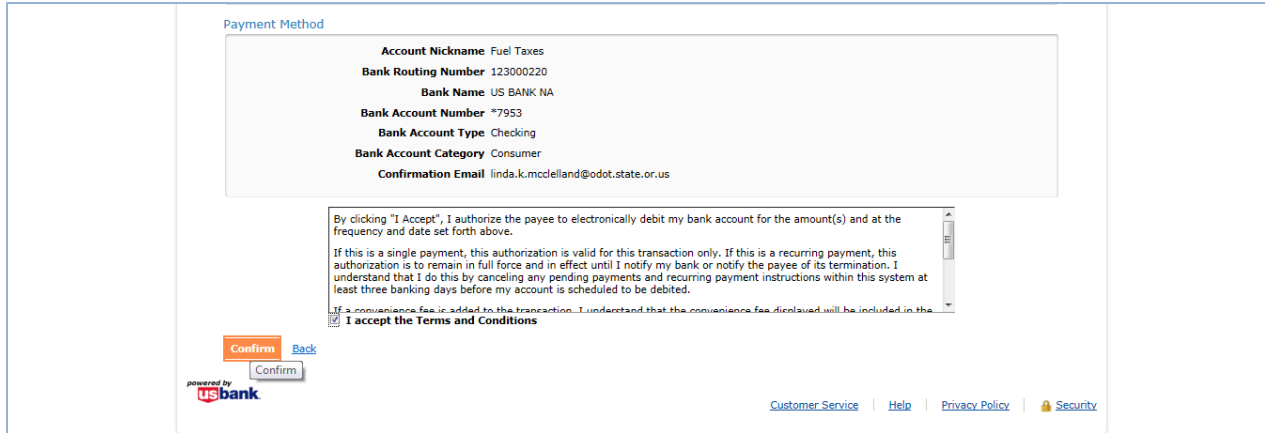


Figure 22. Verifying the payment information

When your payment has been completed, the confirmation screen showing the reference number and payment details will be displayed.

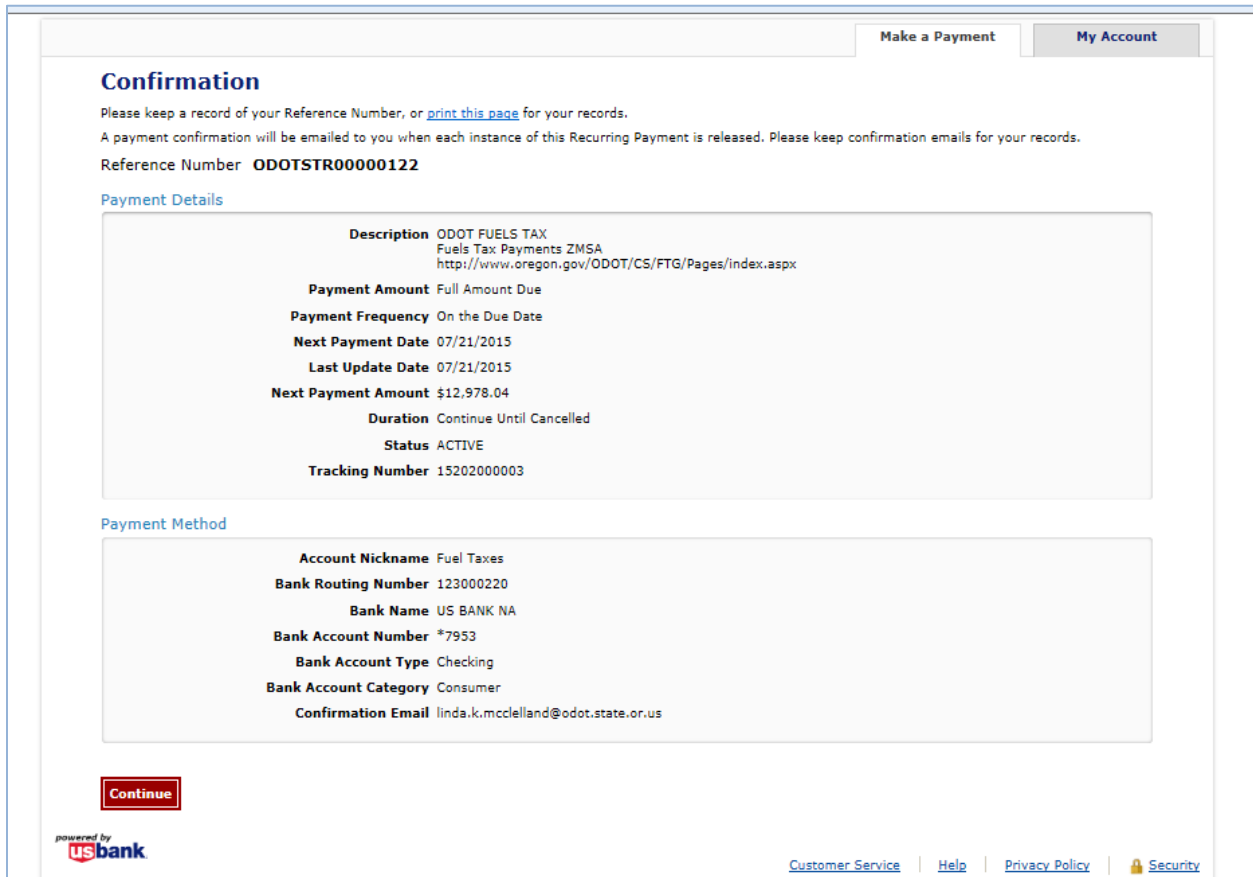
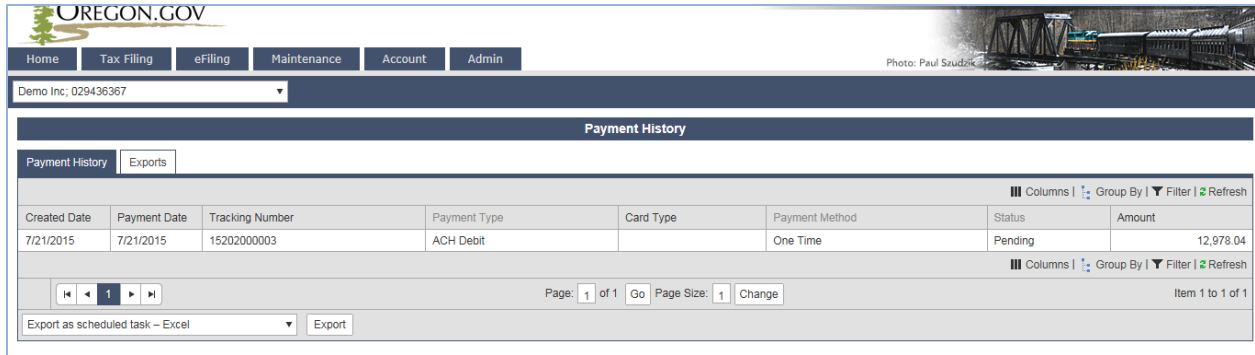


Figure 23. Payment confirmation page

Click the “Continue” button to leave the US Bank site. The Fuels Tax System “Payment History” confirmation screen will be displayed. This screen shows the date the payment was created, tracking number, the status and amount.



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Demo Inc; 029436367

Payment History

Payment History Exports

Created Date	Payment Date	Tracking Number	Payment Type	Card Type	Payment Method	Status	Amount
7/21/2015	7/21/2015	1520200003	ACH Debit		One Time	Pending	12,978.04

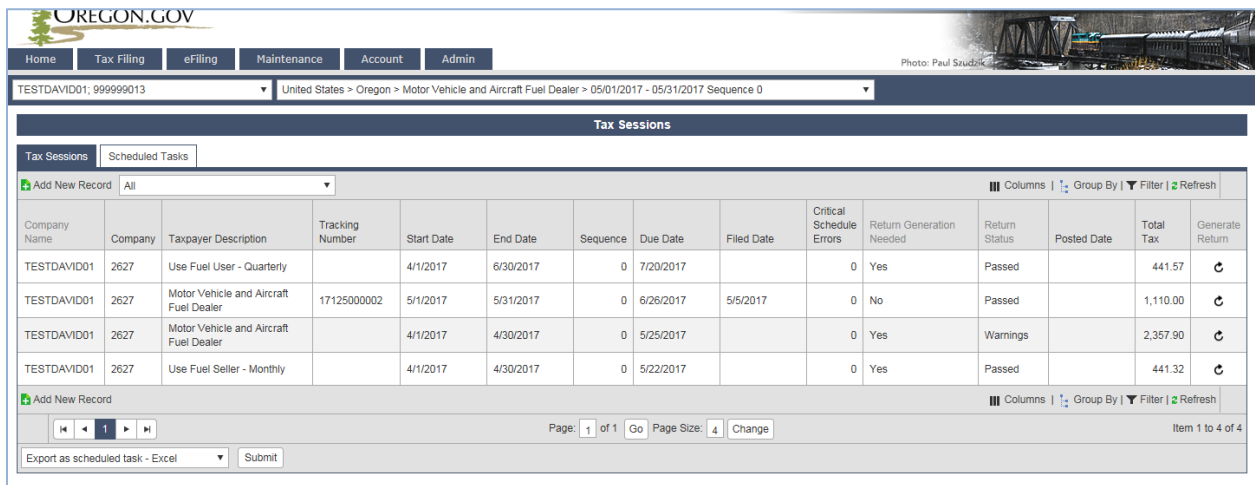
Page: 1 of 1 Go Page Size: 1 Change Item 1 to 1 of 1

Export as scheduled task - Excel Export

Figure 24. Payment history screen

The Status will show as Pending until the payment processes through the bank.

Return to the “Tax Sessions” screen. The tax session will now display a date in the “Filed Date” column and the Fuels tax System confirmation number in the “Tracking Number” field.



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Home Tax Filing eFiling Maintenance Account Admin

TESTDAVID01; 999999013 United States > Oregon > Motor Vehicle and Aircraft Fuel Dealer > 05/01/2017 - 05/31/2017 Sequence 0

Tax Sessions

Tax Sessions Scheduled Tasks

Add New Record All

Company Name	Company	Taxpayer Description	Tracking Number	Start Date	End Date	Sequence	Due Date	Filed Date	Critical Schedule Errors	Return Generation Needed	Return Status	Posted Date	Total Tax	Generate Return
TESTDAVID01	2627	Use Fuel User - Quarterly		4/1/2017	6/30/2017	0	7/20/2017		0	Yes	Passed		441.57	☺
TESTDAVID01	2627	Motor Vehicle and Aircraft Fuel Dealer	17125000002	5/1/2017	5/31/2017	0	6/26/2017	5/5/2017	0	No	Passed		1,110.00	☺
TESTDAVID01	2627	Motor Vehicle and Aircraft Fuel Dealer		4/1/2017	4/30/2017	0	5/25/2017		0	Yes	Warnings		2,357.90	☺
TESTDAVID01	2627	Use Fuel Seller - Monthly		4/1/2017	4/30/2017	0	5/22/2017		0	Yes	Passed		441.32	☺

Page: 1 of 1 Go Page Size: 4 Change Item 1 to 4 of 4

Export as scheduled task - Excel Submit

Figure 25. Tax session screen showing filed tax report