USE FUEL SELLER REPORTING

This procedure details the manual process of entering data for Use Fuel Seller reporting. 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:
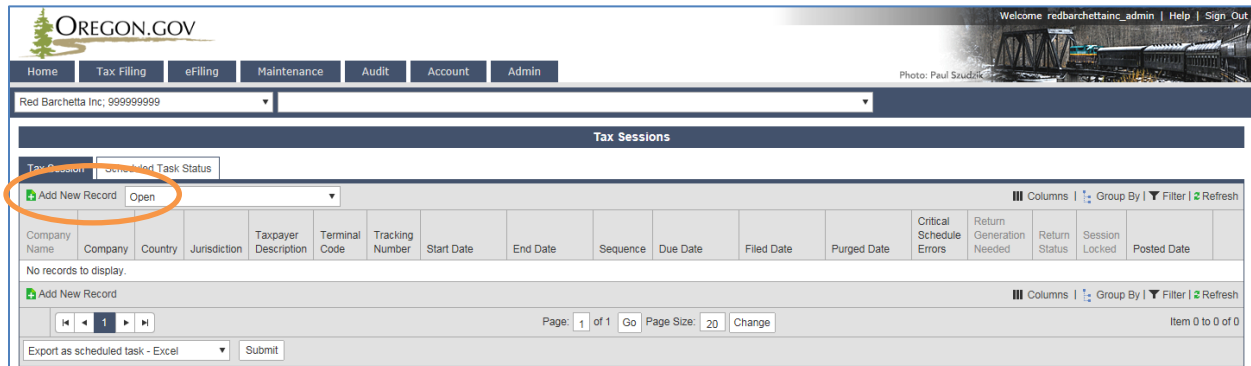

Figure 1 Tax session screen

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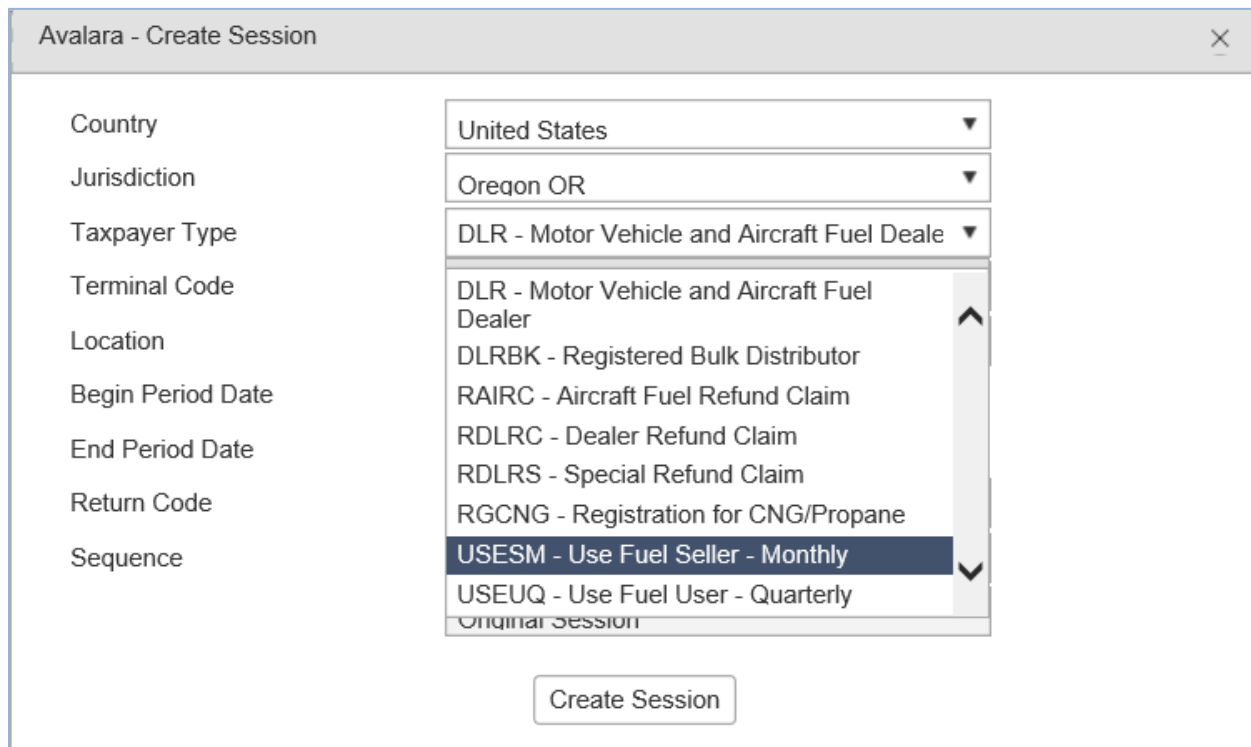

Figure 2. Creating a Tax Session

Select "USESM – Use Fuel Seller - Monthly" 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.

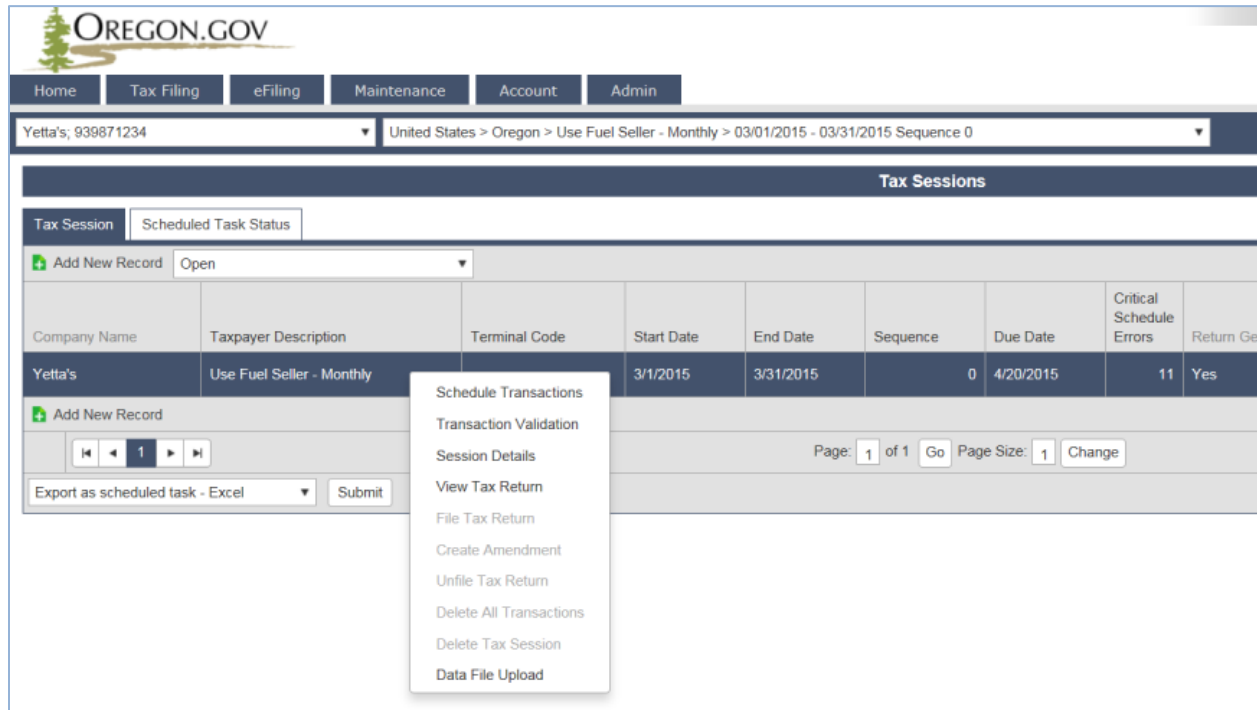Click on the tax session and select "Schedule Transactions" from the pop-up menu.

Figure 3. Select a line to bring up the menu

There are twelve schedule options for the use fuel seller tax report. Some licensees will need a few schedules; others will use all of them.
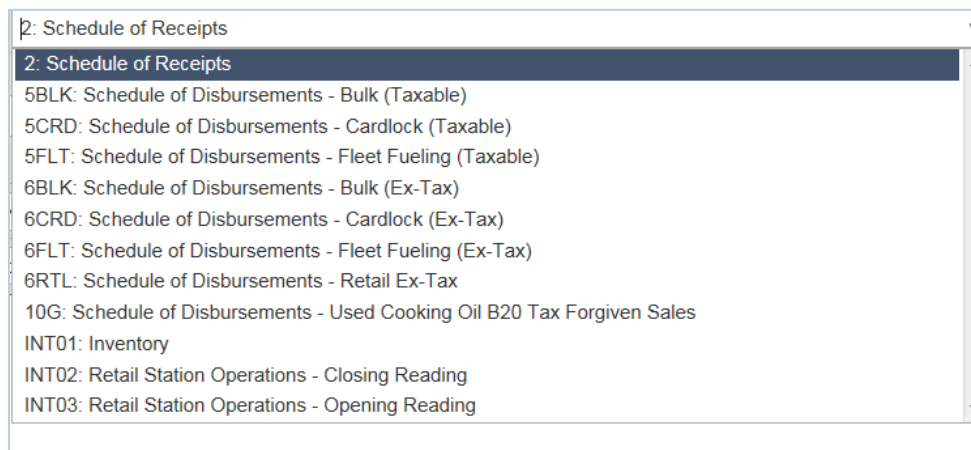

Figure 4. List of schedules

Each type of seller operation will have different types of information to report. The guideline below shows which schedules different types of operations are likely to report.

SELLER OPERATION SCHEDULE TYPE	BULK	RETAIL	CARDLOCK	FLEET FUELING	NOTES
Schedule 2 – Receipts	X	X	X	X	Cardlocks with no Oregon locations will not report purchases.
5BLK – Taxed Bulk Sales	X				
5CRD – Taxed Cardlock Sales			X		
5FLT – Taxed Fleet Fueling				X	
6BLK – Ex-Tax Bulk Sales	X				
6CRD – Ex-Tax Cardlock Sales			X		Exemption Certificate required for ex-tax sales at cardlock
6FLT – Ex-Tax Fleet Fueling				X	Credential required for ex-tax sales at fleet fueling
6RTL – Ex-Tax Retail Sales		OPT			Only required for ex-tax sales at retail operations. Date of sale, and credential, equipment type or container is required.
10G – B-20 Used Cooking Oil		OPT			Only required for ex-tax sales of B20 UCO at retail operations
INT01 – Closing Tank Inventory Reading	X	X	X	X	Cardlocks with no Oregon locations will not report inventory.
INT02 – Closing Pump Meter Reading	OPT	X	OPT		
INT03 – Opening Pump Meter Reading	OPT	X	OPT		Required for first report or if meters are repaired or replaced.

Select the applicable schedule from the drop down list and click "Add New Record".
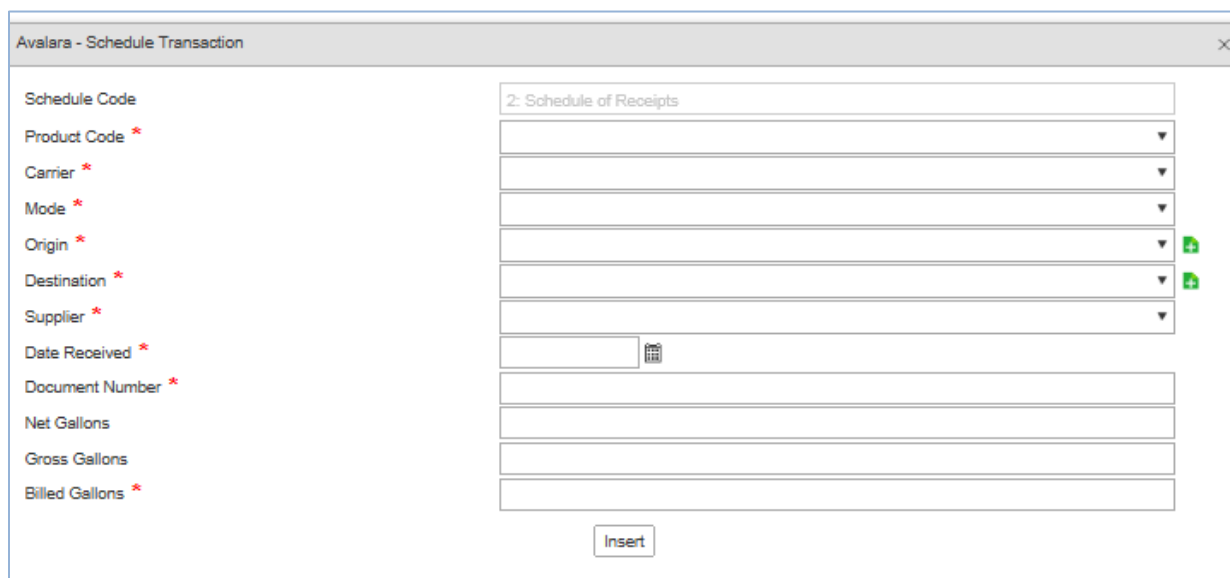
2. Schedule of Receipts

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., 170 - Biodiesel)

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. The Fuels Tax Group assigns all locations a unique number. A list of each location number by address is available on the Fuels Tax Group website at

https://www.oregon.gov/odot/ftg/pages/index.aspx

Select the Facility Locations IDs document under Tax Information.

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.

Supplier	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*

Click 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.

5BLK: Schedule of Disbursements – Bulk (Taxable) OR 6BLK: (Ex-Tax)

The schedule 5BLK (Taxable Bulk Deliveries) and 6BLK (Ex-tax Bulk Deliveries) each request the same information. The system will calculate tax if entered on the 5BLK, and will report as ex-tax if entered on the 6BLK.
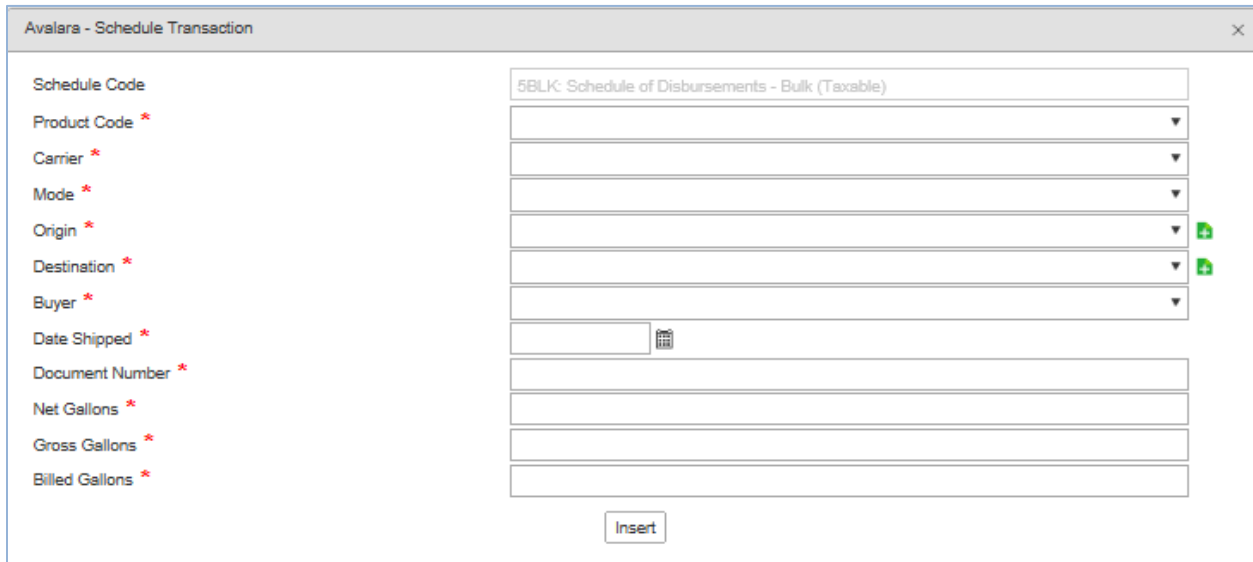
Figure 6. Bulk Disbursements schedule

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., 170 - Biodiesel)
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. The Fuels Tax Group assigns all locations a unique number. A list of each location number by address is available on the Fuels Tax Group website at

https://www.oregon.gov/odot/ftg/pages/index.aspx

Select the Facility Locations IDs document under Tax Information.

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.

Buyer	select the name of the company buying the fuel
Date Shipped	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*

Click 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.

5CRD: Schedule of Disbursements – Cardlock (Taxable) OR 6CRD: (Ex-Tax)

Schedules 5CRD and 6CRD are also very similar to each other.
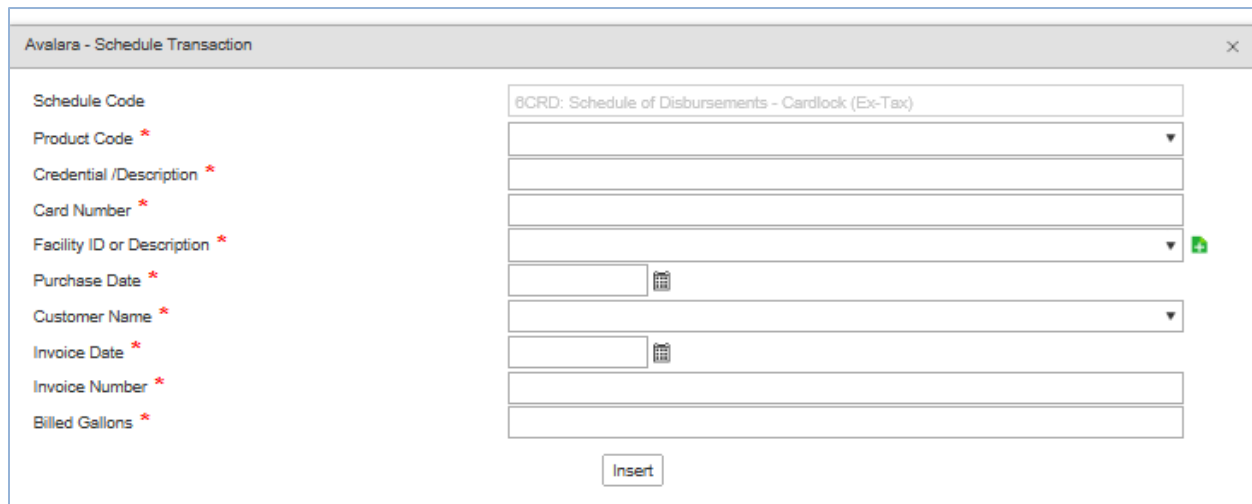
<p align="center">Figure 7. Cardlock Disbursements schedule</p>

Product Code	select appropriate fuel code from drop-down box (e.g., 170 - Biodiesel)
Credential/Description	OWRATI, e-plate, Y-plate, emblem number, or equipment/container description
Card Number	Cardlock card number
Facility ID	The Fuels Tax Group assigns all locations a unique number. A list of each location number by address is available on the Fuels Tax Group website at

https://www.oregon.gov/odot/ftg/pages/index.aspx

Select the Facility Locations IDs document under Tax Information.

Please contact us if you need assistance in finding the correct destination.

Your billing system may be able to create a report that can be used for manual entry, or exported to excel for an upload.

5FLT: Schedule of Disbursements – Fleet Fueling (Taxable) OR 6FLT: (Ex-Tax)

Schedules 5FLT (Taxable Fleet Fueling) and 6FLT (Ex-tax Fleet Fueling) have similar components to the other disbursement schedules.
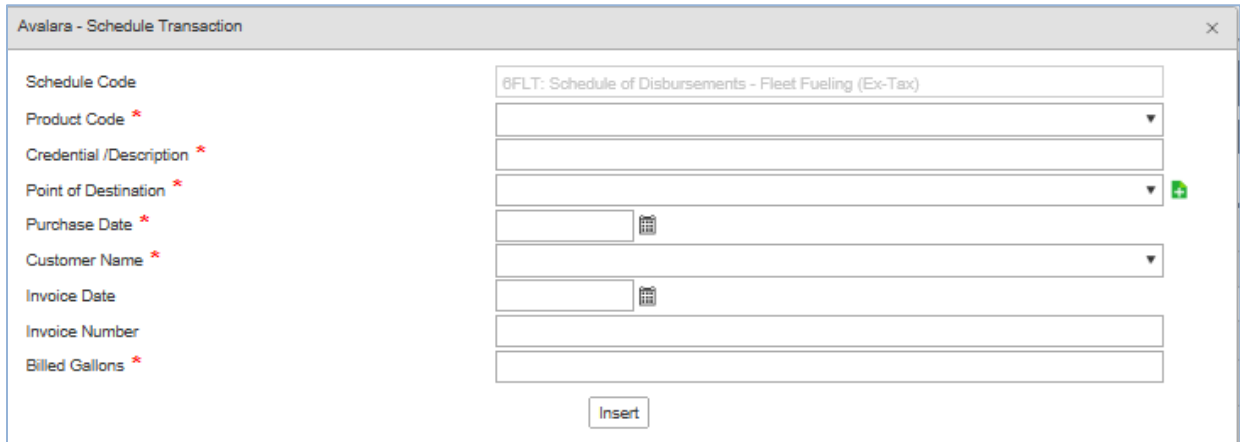
Figure 8. Fleet Fueling Disbursement schedule

Product Code	select appropriate fuel code from drop-down box (e.g., 170 - Biodiesel)
Credential/Description	OWRATI, e-plate, Y-plate, emblem number, or equipment/container description
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.
Purchase Date	enter date or select from pop-up calendar next to field
Customer Name	select the name of the company buying the fuel
Invoice Date	enter date or select from pop-up calendar next to field
Invoice Number	enter Bill of Lading (BOL) or invoice number
Billed Gallons	enter Billed gallons from the BOL or invoice

Since this is a mobile fueling operation, the destination (customer fuel site) is required.

Retail operations will have additional schedules to complete, based on their operations. The system will compute the FUEL HANDLED schedule based on the purchases reported on Schedule 2 (Receipts) and the ending inventory from Schedule INT01. Beginning inventory will "roll forward" from the prior months ending inventory.

6RTL – Schedule of Disbursements - Retail Ex-Tax
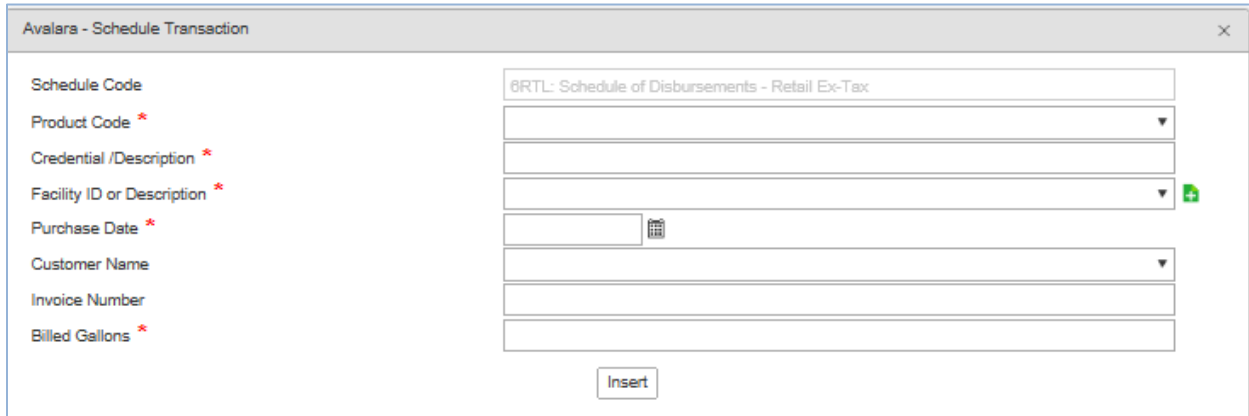
<div align="center">Figure 9. Retail ex-tax sales screen</div>

Product Code	select appropriate fuel code from drop-down box (e.g., 170 - Biodiesel)
Credential/Description	OWRATI, e-plate, Y-plate, emblem number, or equipment/container description
Facility ID	Select location where the fuel was purchased

For locations that only have a few ex-tax sales transactions, the manual entry option is fine; those with higher volumes of sales may want to download the excel template and list their 6RTL transactions during the month, and upload at the end of the reporting period.

10G: Schedule of Disbursements – Used Cooking Oil B20 Tax Forgiven Sales

To complete this schedule, total the sales of B-20 UCO that are tax-forgiven.
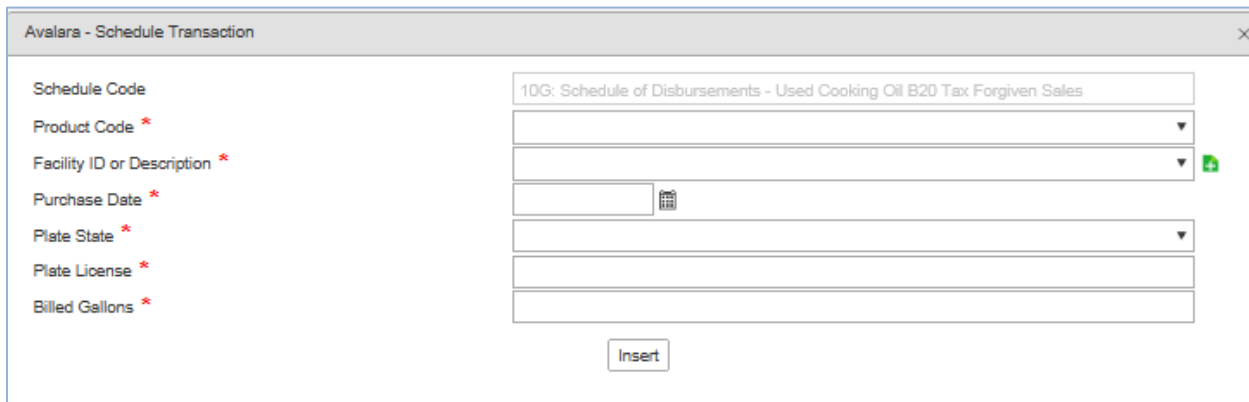
<div align="center">Figure 10. Used Cooking Oil sales screen</div>

Enter your station location for the facility ID, the purchase date as the last day of the month, plate state is OREGON, plate license is VARIOUS, then the total gallons sold without the tax.

The INT## schedules provide information to calculate the fuel handled, and retail sales by pump meter readings. All operations with Oregon storage tanks will need to complete the INT01. Retail locations will also complete schedules INT02 and INT03 to report pump meter readings.

INT01: Inventory

Figure 11. INT01 Inventory schedule screen

Product Code	select appropriate fuel code from drop-down box (e.g., 170 - Biodiesel)
Facility ID	Select location of licensee storage tank
Ending Inventory	Gallons in storage tank at end of reporting period

INT02 OR INT03: Retail Station Operations – Closing or Opening Reading
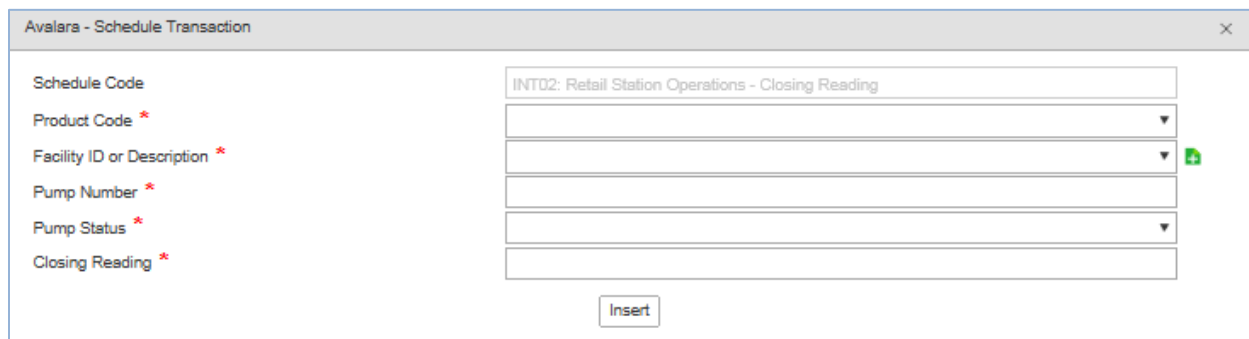
Figure 12. INT02 and 03 Pump meter readings schedule screen

Product Code	select appropriate fuel code from drop-down box (e.g., 170 - Biodiesel)
Facility ID	Select location of licensee storage tank
Pump Number	diesel pump number
Pump Status	A - Active, N - New, or R – Retired
Closing/Opening Reading	Pump meter reading at end/beginning of reporting period

The closing reading for one month will become the opening reading for the next month. You will only have to enter opening readings when you have a pump repaired or replaced and the readings are adjusted.

When a pump is repaired or replaced, enter the closing reading from the old pump on INT02 with code "R" and the opening reading for the new pump on INT03 with code "N". Change the "N" pump to Active "A" for the next reporting period.

When schedule entries are completed, return to "Tax Sessions" and select the period entered.
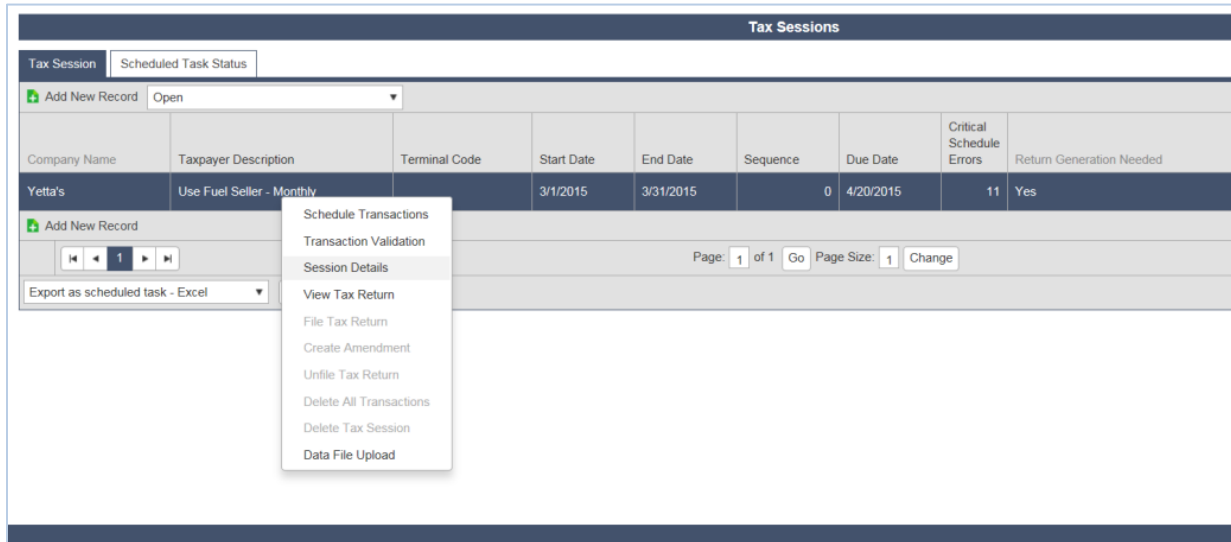
Figure 13. Viewing the Report

Select "Session Details" from the pop-up menu.
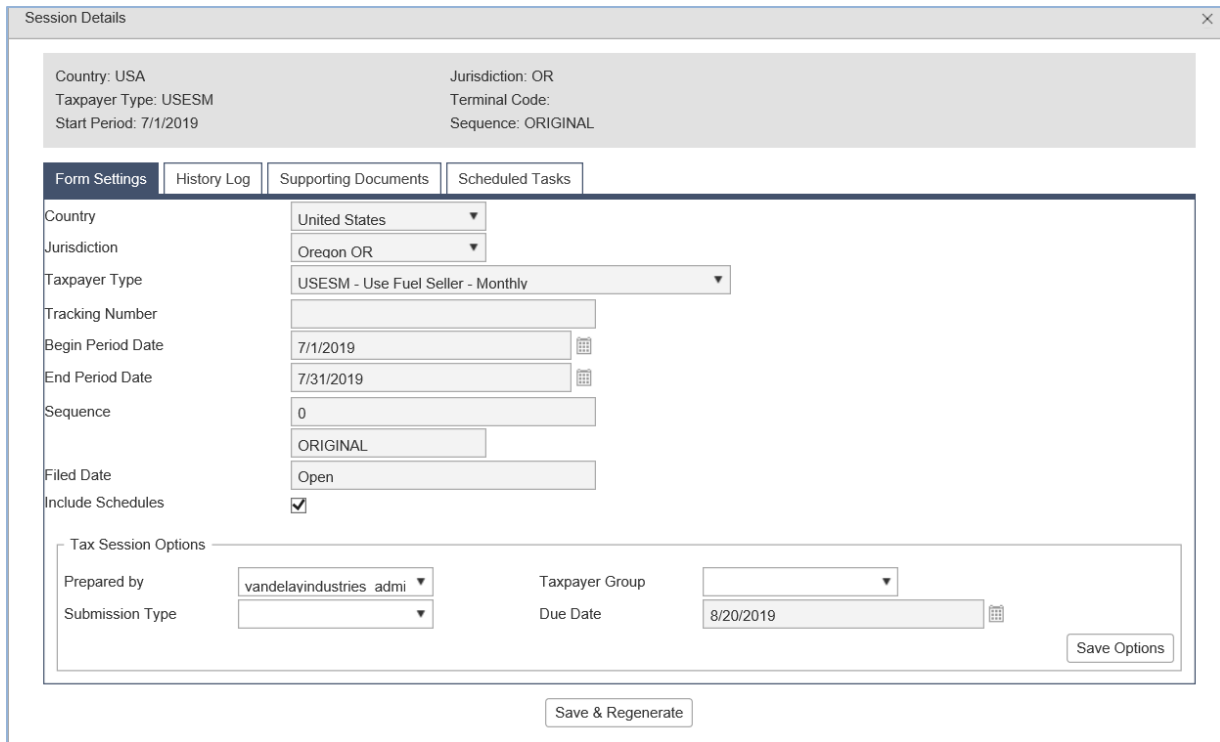
Figure 14. Session Details screen

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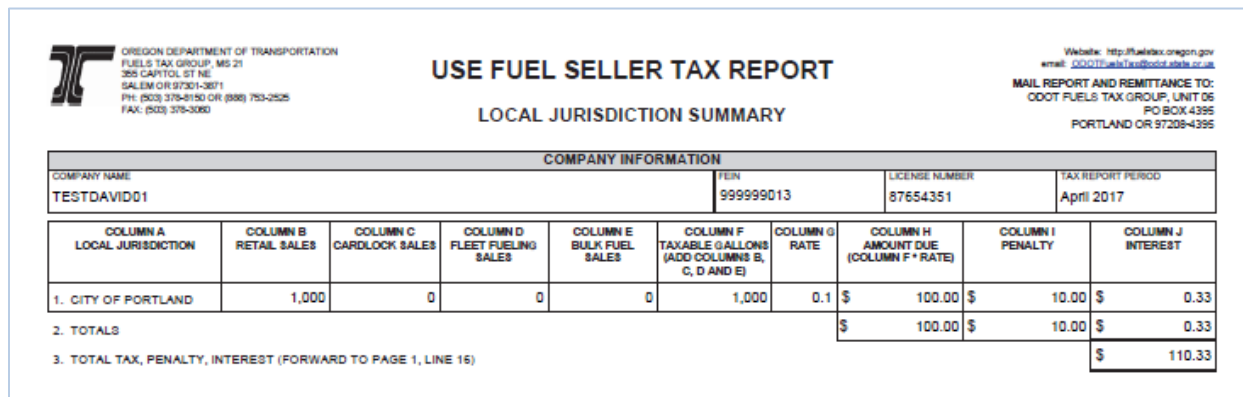
The first page of the tax report contains summary information derived from the information entered in the schedules.

Figure 15. Page 1 of tax report

Local Fuels Taxes for cities and counties (where applicable) also appear on this page.

Page two is a system calculated summary page of the local taxes.

Figure 16. Page 2 of tax report

The remaining pages of the tax report are the various schedules previously entered.

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.
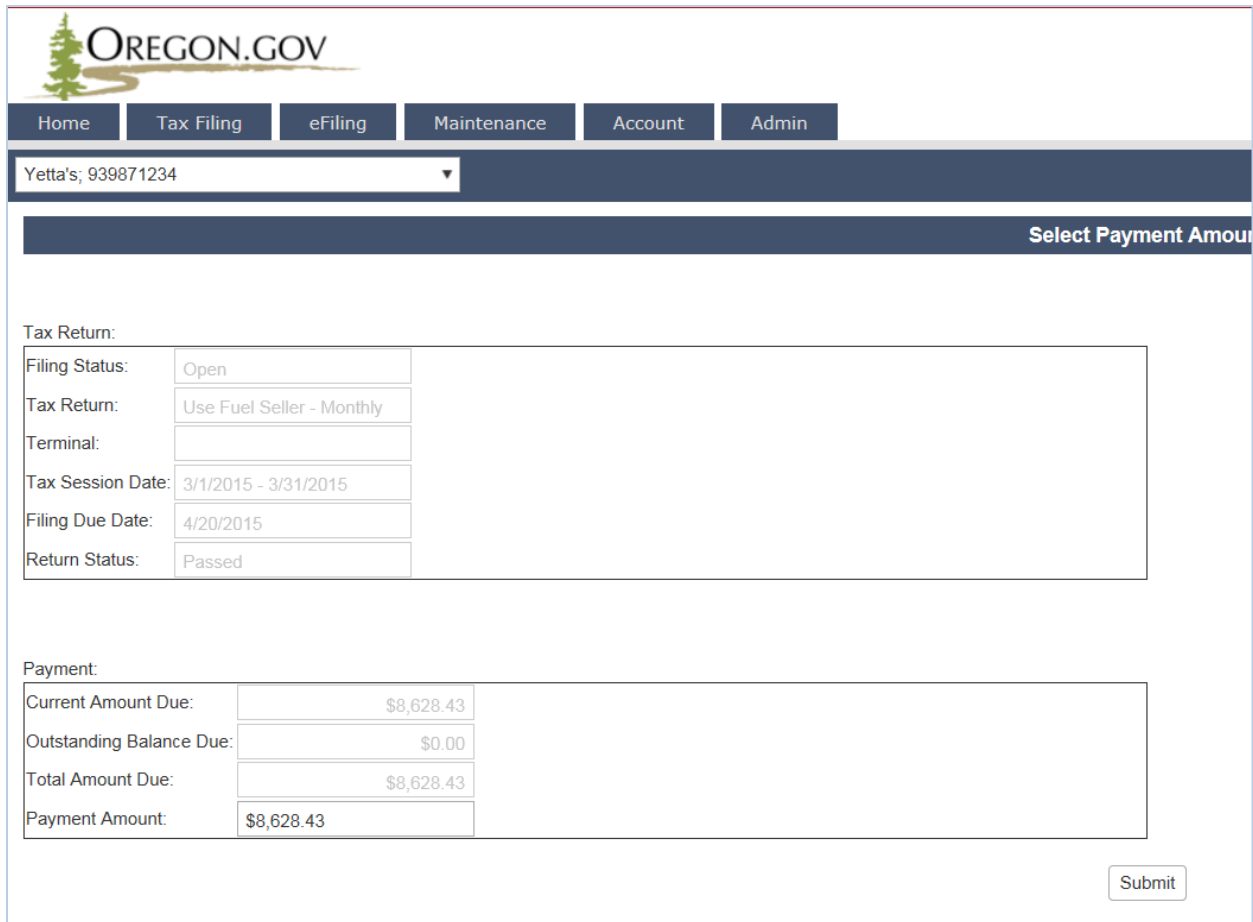
Figure 17. Submittal screen

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:

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.
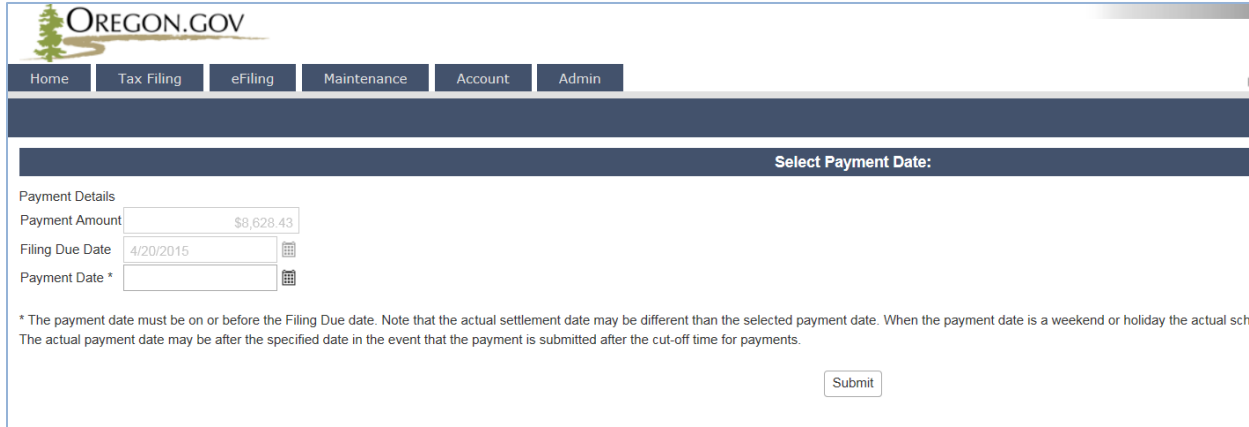
Figure 19. Select payment date screen

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.
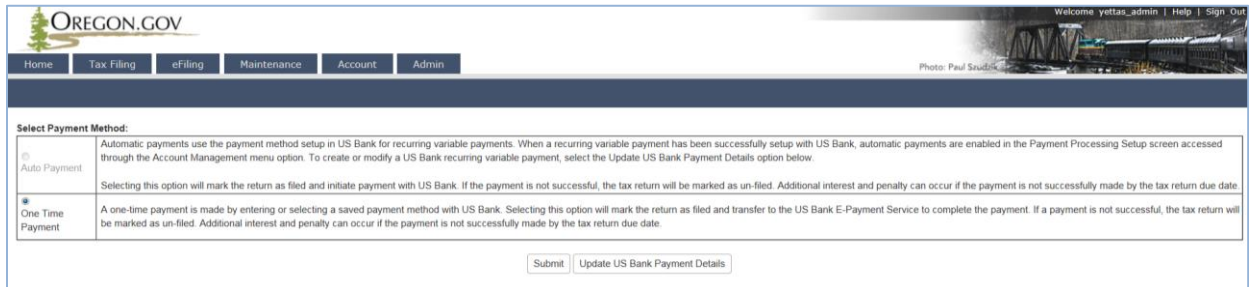
Figure 20. Payment type screen

Click the "Submit" button to proceed to the US Bank site and enter the account information for the initial setup.
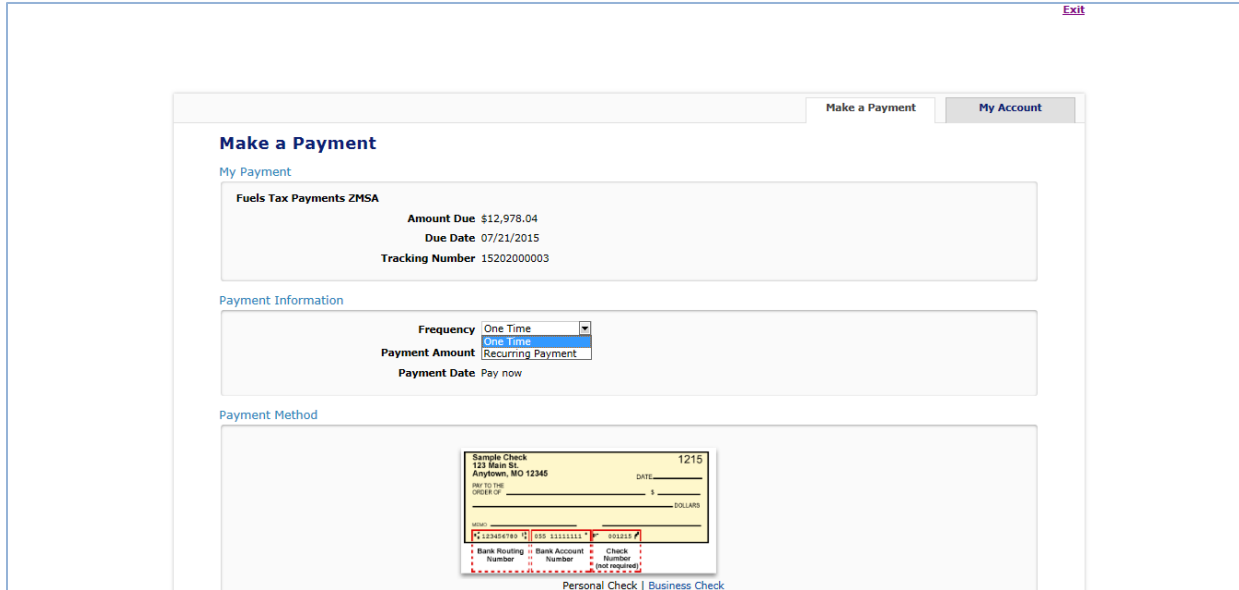
Figure 20. US Bank payment screen

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.
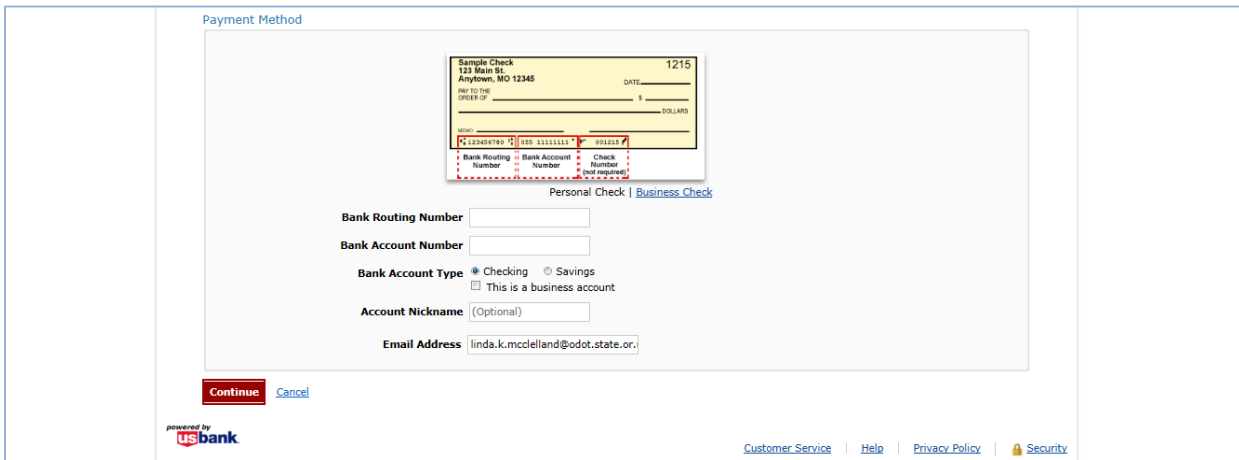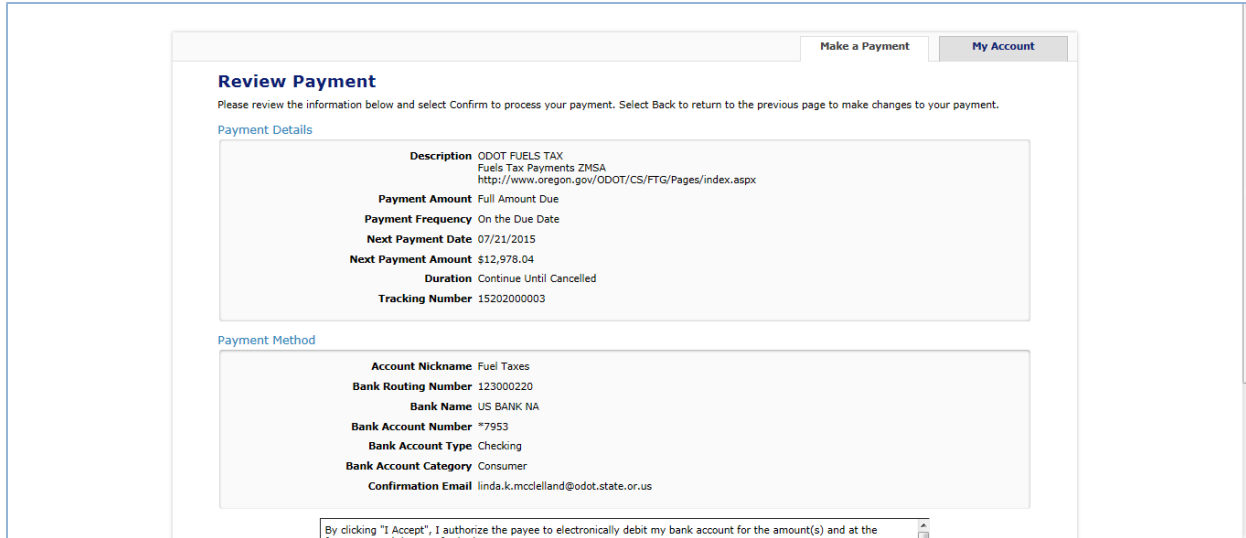
Figure 21. Bank account information

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

Figure 22. 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 23. Verifying the payment information

When your payment has been completed, the confirmation screen showing the reference number and payment details will be displayed.
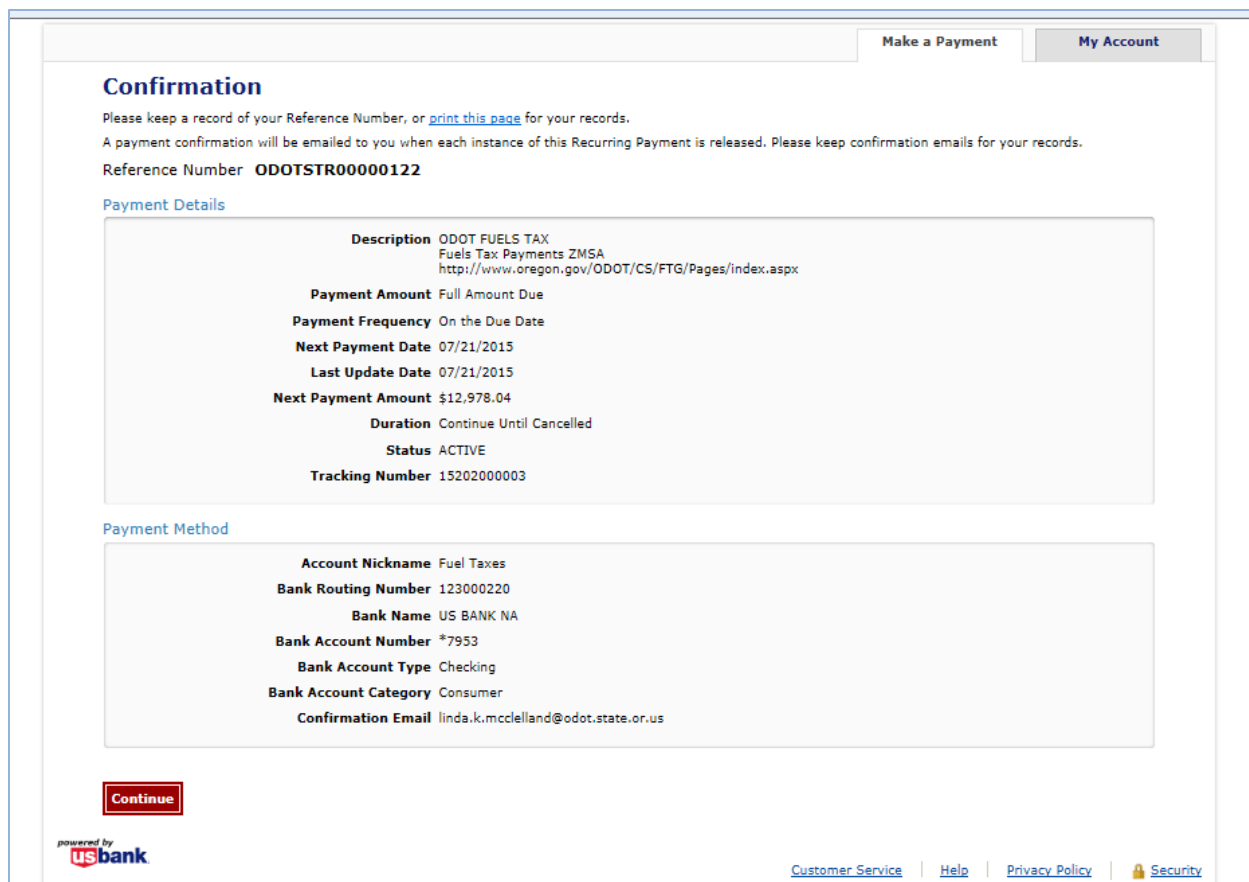
Figure 24. Payment confirmation page

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.
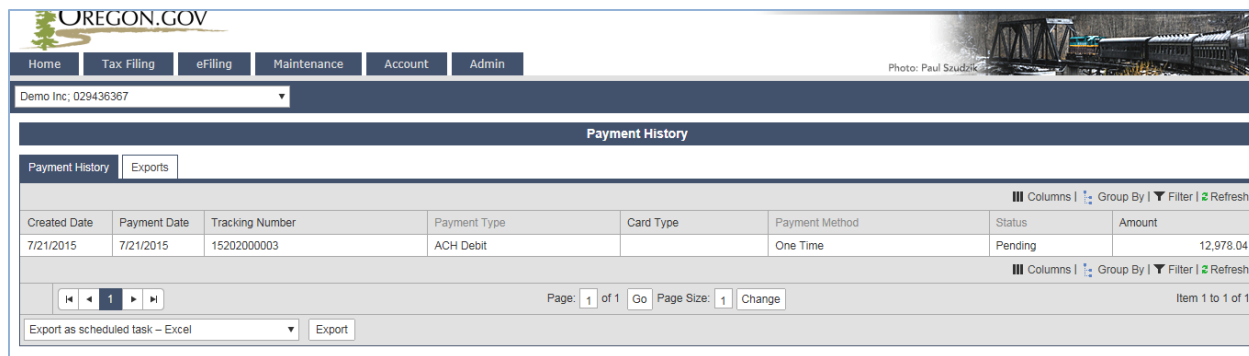
Figure 25. Payment history screen

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.

Figure 26. Tax session screen showing filed tax report