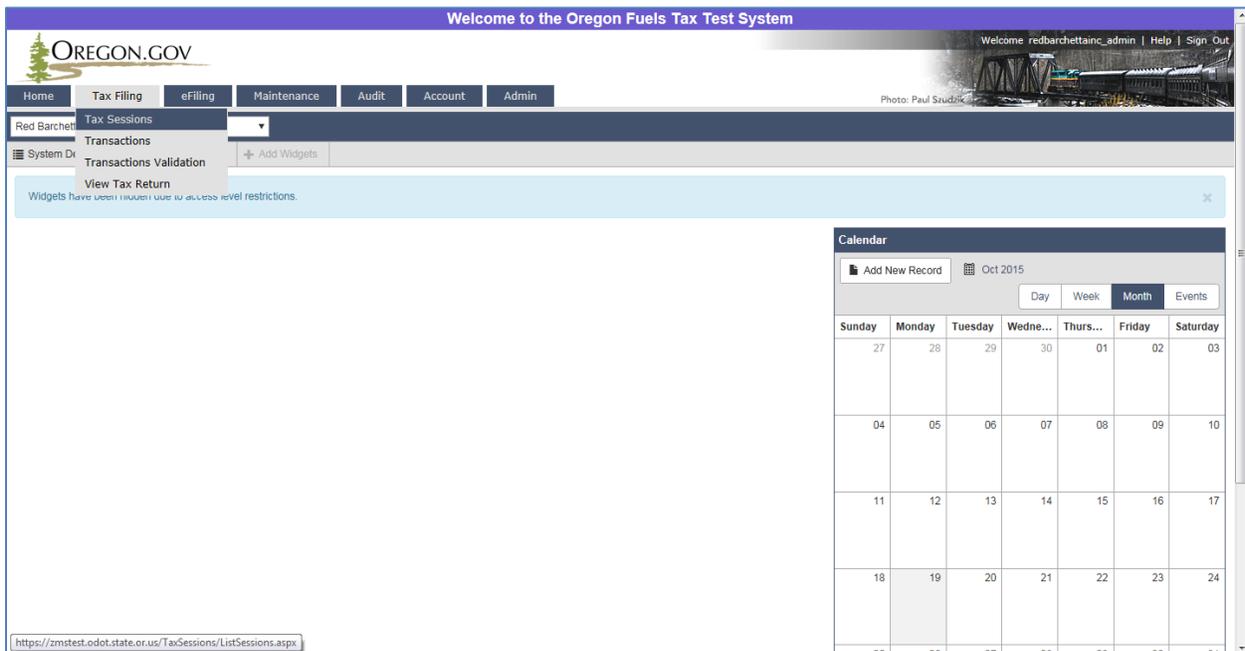


## MOTOR VEHICLE FUEL DEALER REPORTING

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 begin entering data, a Tax Session must be created. A Tax Session represents a tax report for a specific month. 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 listing any existing previous tax sessions.



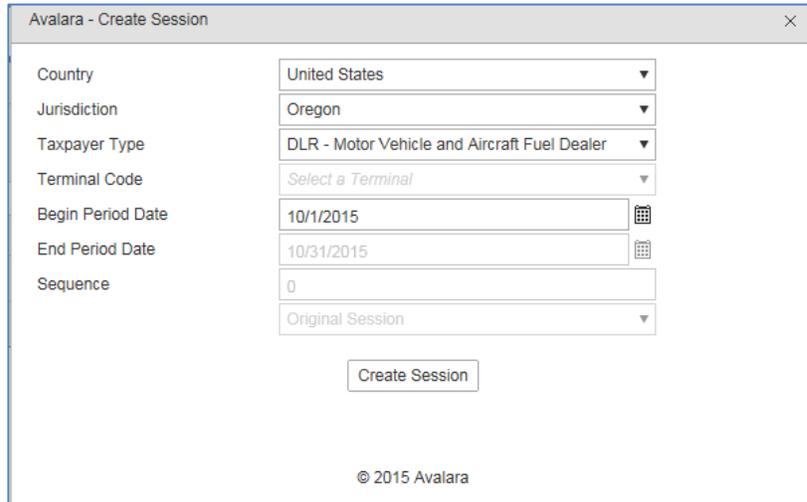
The box to the right of the “Add New Record” function can be toggled to display Open tax sessions only or all tax sessions. To create a new session, click “Add New Record”.

From the pop-up window, if not already displayed, select DLR – Motor Vehicle and Aircraft Fuel Dealer from the Taxpayer Type drop-down box.

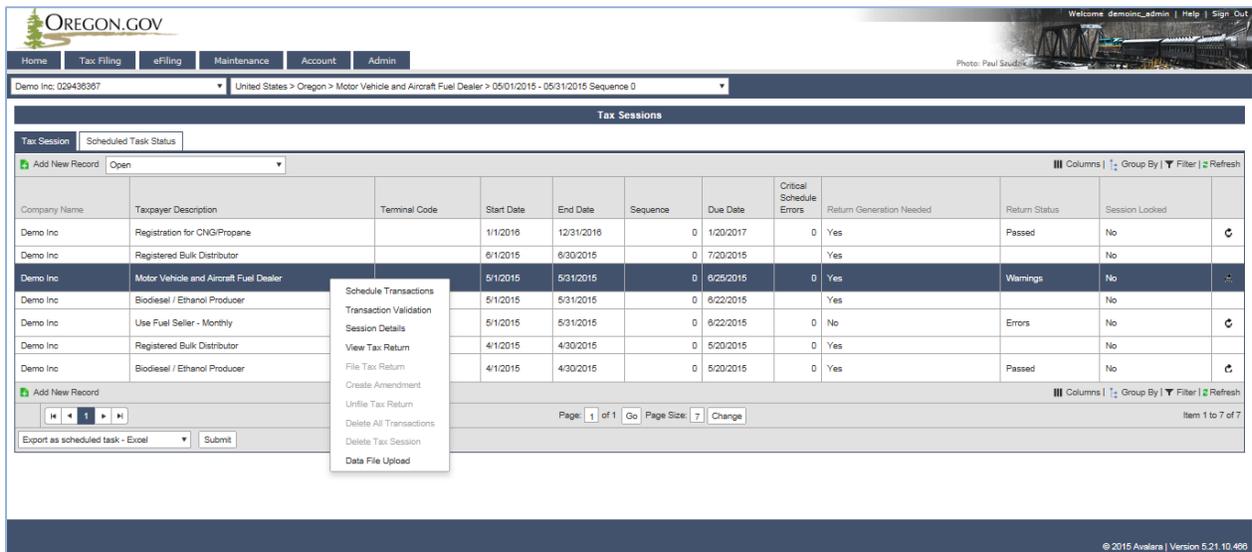
Enter the report period beginning date. **NOTE:** System defaults to current month.

The end period date will change based on the beginning date entered.

Click the “Create Session” button at the bottom of the window,

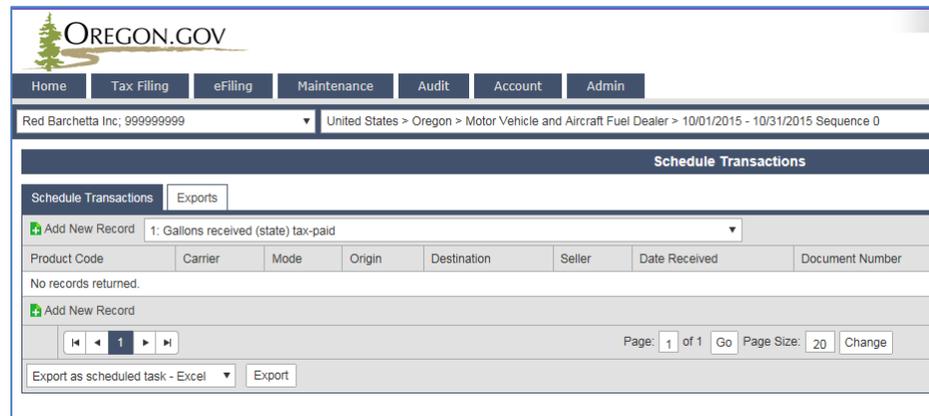


The license type and reporting period will appear in your list of tax sessions. Select the line (it will then be highlighted in blue) and select “Schedule Transactions” from the options in the pop-up box:



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		Yes		No
Demo Inc	Motor Vehicle and Aircraft Fuel Dealer		5/1/2015	5/31/2015	0	6/25/2015	0	Yes	Warnings	No
Demo Inc	Biodiesel / Ethanol Producer		5/1/2015	5/31/2015	0	6/22/2015		Yes		No
Demo Inc	Use Fuel Seller - Monthly		5/1/2015	5/31/2015	0	6/22/2015	0	No	Errors	No
Demo Inc	Registered Bulk Distributor		4/1/2015	4/30/2015	0	5/20/2015	0	Yes		No
Demo Inc	Biodiesel / Ethanol Producer		4/1/2015	4/30/2015	0	5/20/2015	0	Yes	Passed	No

This is where all data is entered, schedule by schedule. Schedules 1 through 4 are receipts, and 5 through 10 are disbursements. INT## schedules provide additional information on inventories, production, and product transfers.



Product Code	Carrier	Mode	Origin	Destination	Seller	Date Received	Document Number
No records returned.							

**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**

From the Tax Sessions screen, select the appropriate line (it will then be highlighted in blue) and select “Schedule Transactions” from the options in the pop-up box. To enter a schedule, select the appropriate schedule from the drop-down box and click “Add New Record”.

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

Avalara - Schedule Transaction ✕

Schedule Code	<input type="text" value="1: Gallons received (state) tax-paid"/>
Product Code *	<input type="text" value=""/>
Carrier *	<input type="text" value=""/>
Mode *	<input type="text" value=""/>
Origin *	<input type="text" value=""/>
Destination *	<input type="text" value=""/>
Seller *	<input type="text" value=""/>
Date Received *	<input type="text" value=""/> 
Document Number *	<input type="text" value=""/>
Net Gallons *	<input type="text" value=""/>
Gross Gallons *	<input type="text" value=""/>
Billed Gallons *	<input type="text" value=""/>

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      | <p>select the company delivering the fuel from the drop-down box</p> <p>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.</p> <p>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.</p> <p>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.</p> <p style="text-align: center;">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.</p> |
| Mode         | select the mode of delivery used (e.g., truck, pipeline, etc.) from the drop-down box  |
| Origin       | <p>select the origin of the fuel delivered – may be a terminal location different than the Sellers name</p> <p>If the origin is not found in the drop-down box, it may be added using the  feature.</p>   |
| Destination  | <p>select the name of the company where fuel was delivered</p> <p>If the destination is not found in the drop-down box, it may be added using the  feature.</p>   |

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  
T930R4464 Phillips 66 PL - Portland  
T930R4465 Arc Terminals Holdings LLC  
T930R4452 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.

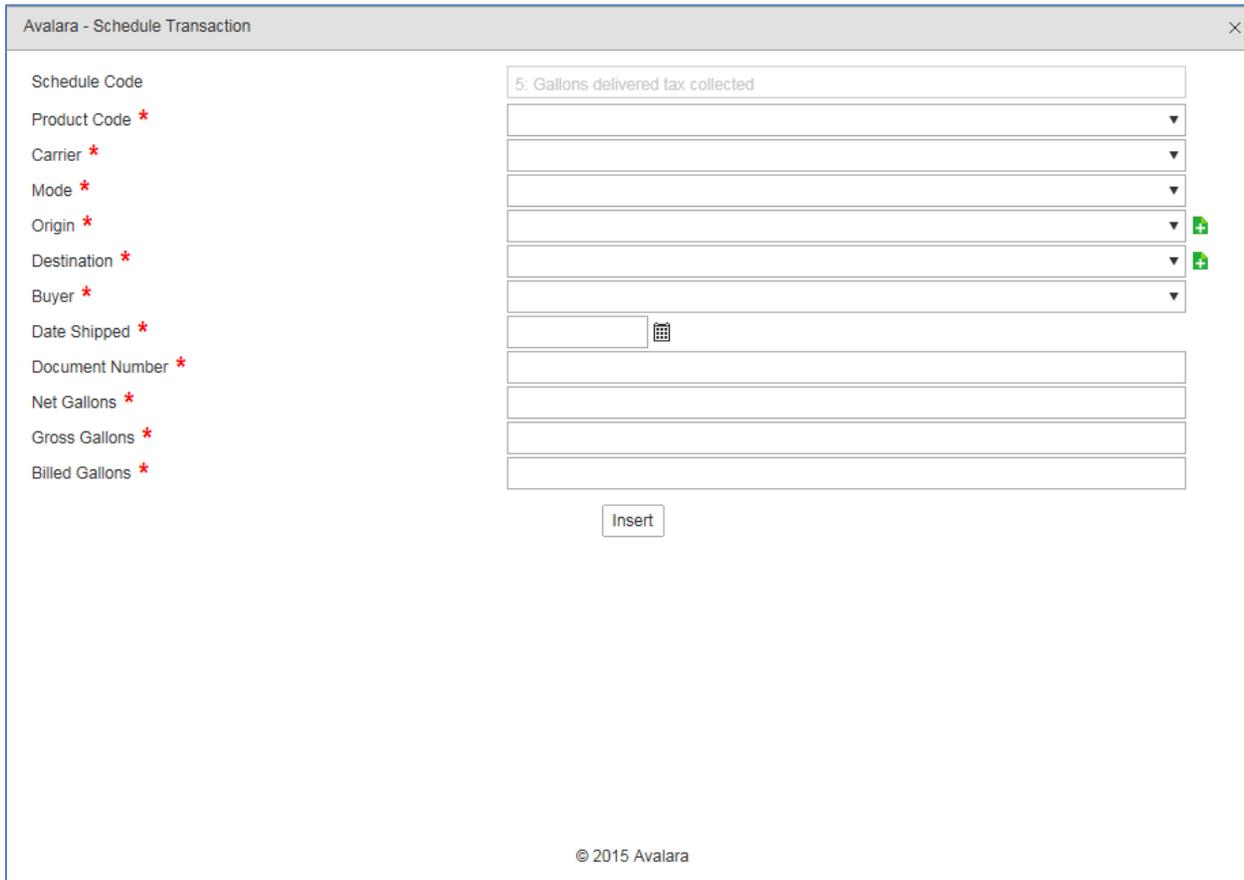
Seller	select the name of the company selling the fuel
Date Received	enter date or select from pop-up calendar next to field
Document Number	enter Bill of Lading (BOL) or invoice number
Net Gallons	enter Net gallons from BOL or invoice
Gross Gallons	enter Gross gallons from BOL or invoice
Billed Gallons	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:



Product Code  
Carrier

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

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:

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.

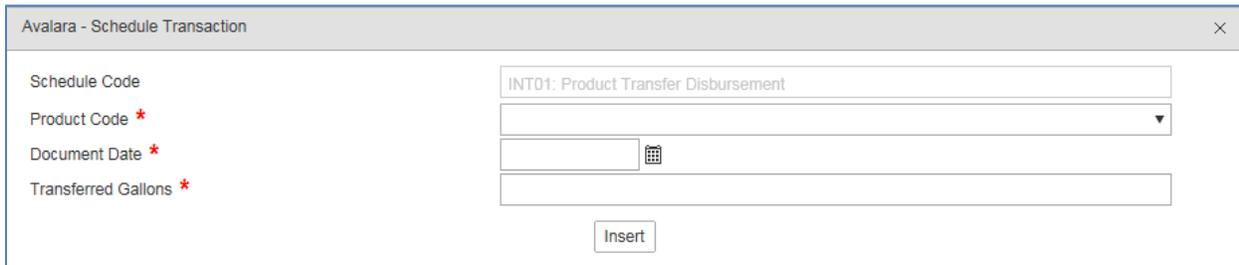
Seller	select the name of the company selling the fuel
Date Received	enter date or select from pop-up calendar next to field
Document Number	enter Bill of Lading (BOL) or invoice number
Net Gallons	enter Net gallons from BOL or invoice
Gross Gallons	enter Gross gallons from BOL or invoice
Billed Gallons	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 Product schedules (INT01, INT02), the same screen is used:



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:

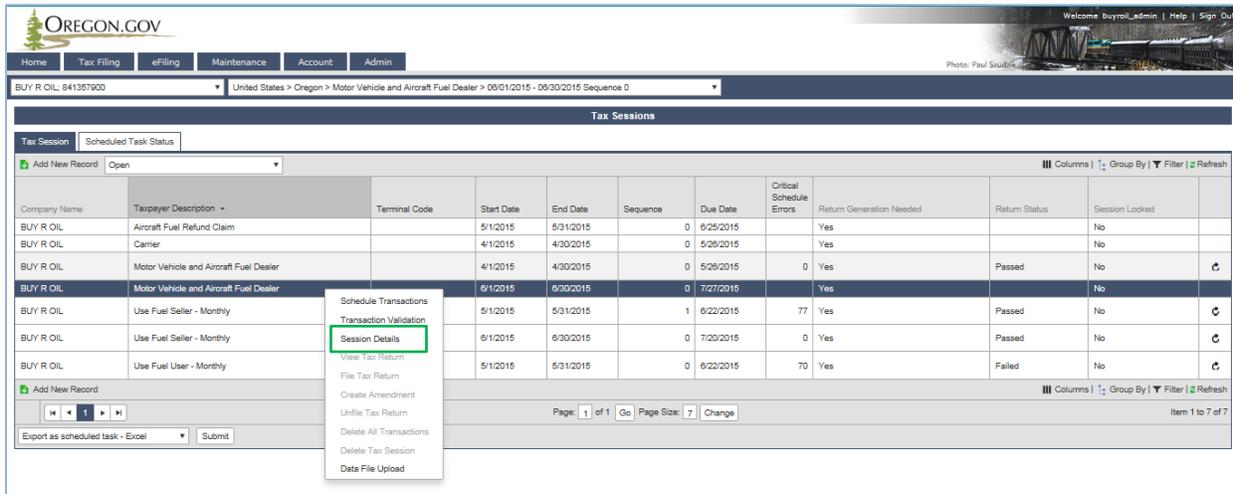
Product Code	select appropriate fuel code from drop-down box (e.g., 065-Gasoline)
Inventory Gallons	gallons remaining in inventory

OR

Refinery gallons	gallons refined in state
------------------	--------------------------

## VIEWING THE REPORT

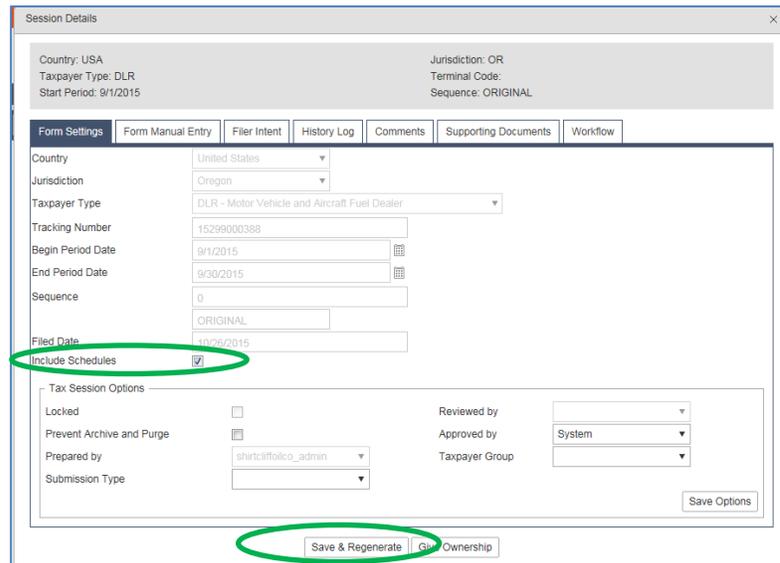
When you have completed your schedule entries, return to “Tax Sessions” and select the period you have entered. Select “Session Details” from the pop-up menu.



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	5/25/2015		Yes		No
BUY R OIL	Motor Vehicle and Aircraft Fuel Dealer		4/1/2015	4/30/2015	0	5/25/2015	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

In the Session Details window, make sure the “Include Schedules” box is checked to see the schedule details when viewing the report. Then click “Save and Regenerate” to create your report.

Review the report for completeness and accuracy.



When you view the first page of the report, there are a few things that have changed from the paper reporting. 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  
FUELS TAX GROUP, M921  
355 CAPITOL ST NE  
SALISBURY OR 97137-2871  
PH: (503) 379-8750 OR (800) 759-2515  
FAX: (503) 379-8880

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

Website: <http://fuels.oregon.gov>  
email: [DOTFuelsTax@odot.state.or.us](mailto:DOTFuelsTax@odot.state.or.us)  
MAIL REPORT AND REMITTANCE TO:  
ODOT FUELS TAX GROUP, UNIT 06  
PO BOX 4386  
PORTLAND OR 97208-4386

COMPANY INFORMATION						
COMPANY NAME <b>WEB Demo</b>	FIRM <b>476528913</b>	LICENSE NUMBER <b>40000366</b>	TAX REPORT PERIOD <b>06/01/2015</b>	<input type="checkbox"/> AMENDMENT		
ADDRESS <b>355 Capitol St NE</b>	CITY <b>Salem</b>	STATE <b>OR</b>	ZIP CODE <b>97301</b>			
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	0	8,000
3. DISBURSEMENTS (FROM PAGE 2, SECTION I, LINE 12):	146,674	0	0	0	0	5,000
4. TRANSFERS FROM ONE PRODUCT TO ANOTHER INCLUDING ETHANOL BLENDED WITH GASOLINE:	0	0	0	0	0	0
5. GAIN OR (LOSS):	0	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 0.000329):						\$ 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						
<small>OUR MICHIGNE - 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.</small>						
SIGNATURE	PRINT NAME	TITLE	DATE			
			07/08/2015			
NAME AND TITLE OF PREPARER			EMAIL ADDRESS			

FORM 726-1302 (6-15) PAGE 1

MAKE CHECKS PAYABLE TO THE OREGON DEPARTMENT OF TRANSPORTATION  
Page 1 of 16

Also new for the online filing system is the local tax calculation on line 15. 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		1/1/2015	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

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

Page 2 of the dealer report, which shows the summary of receipts and disbursements, has some minor changes from the prior forms. The amounts on line 6 and line 12 should be the same if you are a receipts-based dealer.

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.

OREGON DEPARTMENT OF TRANSPORTATION  
 PUBLIC TAX GROUP, 188-21  
 300 CAPITOL ST NW  
 SALEM OR 97301-3871  
 PH: (503) 378-4752 OR (800) 752-2025  
 FAX: (503) 378-3082

## MOTOR VEHICLE FUEL AND AIRCRAFT FUEL DEALER TAX REPORT

### RECEIPTS AND DISBURSEMENTS SUMMARY

Website: <http://fuelsax.oregon.gov>  
 email: [20272027@fuelsax.oregon.gov](mailto:20272027@fuelsax.oregon.gov)

MAIL REPORT AND REMITTANCE TO:  
 ODOT FUELS TAX GROUP, UNIT 06  
 PO BOX 4365  
 PORTLAND OR 97208-4365

COMPANY INFORMATION

COMPANY NAME <b>WEB Demo</b>	PIN 476528913	LICENSE NUMBER 40000366	TAX REPORT PERIOD 05/01/2015
---------------------------------	------------------	----------------------------	---------------------------------

**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 6):	1	40,524	0	0	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):	5 / SLO	83,771	0	0	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)

FORM 735-1002 (6-15)
Page 2 of 16
PAGE 2

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 and replaces the separate reports for the jurisdictions. If you have no activity in a city or county that month, the zero report is automatically recorded.



OREGON DEPARTMENT OF TRANSPORTATION  
FUELS TAX GROUP, MS 21  
350 CAPITOL ST NW  
SALISBURY OR 97151-2811  
PH: (503) 379-8150 OR (800) 753-0205  
FAX: (503) 379-3000

## MOTOR VEHICLE FUEL AND AIRCRAFT FUEL DEALER TAX REPORT

### RECEIPTS AND DISBURSEMENTS SUMMARY

Website: <http://fuels.oregon.gov>  
[20222022@odot.oregon.gov](mailto:20222022@odot.oregon.gov)  
 MAIL REPORT AND REMITTANCE TO:  
 ODOT FUELS TAX GROUP, UNIT 06  
 PO BOX 4396  
 PORTLAND OR 97208-4396

COMPANY INFORMATION								
COMPANY NAME	FEIN	LICENSE NUMBER	TAX REPORT PERIOD					
WEB Demo	476528913	40000366	05/01/2015					
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, 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	9,700	0	0	9,700 -	0.03	\$ 291.00	\$ 0.00	\$ 0.00
2. CITY OF CANBY	0	0	0	0 -	0.03	\$ 0.00	\$ 0.00	\$ 0.00
3. CITY OF COBURG	0	0	0	0 -	0.03	\$ 0.00	\$ 0.00	\$ 0.00
4. CITY OF COQUILLE	0	0	0	0 -	0.03	\$ 0.00	\$ 0.00	\$ 0.00
5. CITY OF COTTAGE GROVE	5,563	0	0	5,563 -	0.03	\$ 166.89	\$ 0.00	\$ 0.00
6. CITY OF EUGENE	9,800	0	0	9,800 -	0.05	\$ 490.00	\$ 0.00	\$ 0.00
7. CITY OF HOOD RIVER	0	0	0	0 -	0.03	\$ 0.00	\$ 0.00	\$ 0.00
8. CITY OF MILWAUKEE	0	0	0	0 -	0.02	\$ 0.00	\$ 0.00	\$ 0.00
9. CITY OF NEWPORT	0	0	0	0 -	0.03	\$ 0.00	\$ 0.00	\$ 0.00
10. CITY OF SPRINGFIELD	7,500	0	0	7,500 -	0.03	\$ 225.00	\$ 0.00	\$ 0.00
11. CITY OF TIGARD	0	0	0	0 -	0.03	\$ 0.00	\$ 0.00	\$ 0.00
12. CITY OF VENETA	5,500	0	0	5,500 -	0.03	\$ 165.00	\$ 0.00	\$ 0.00
13. CITY OF WARRENTON	0	0	0	0 -	0.03	\$ 0.00	\$ 0.00	\$ 0.00
14. CITY OF WOODBURN	0	0	0	0 -	0.01	\$ 0.00	\$ 0.00	\$ 0.00
15. MULTNOMAH COUNTY	0	0	0	0 -	0.03	\$ 0.00	\$ 0.00	\$ 0.00
16. WASHINGTON COUNTY	12,474	0	0	12,474 -	0.01	\$ 124.74	\$ 0.00	\$ 0.00
<b>17. TOTALS</b>						\$ 1,452.63	\$ 0.00	\$ 0.00
<b>18. TOTAL TAX, PENALTY, INTEREST (FORWARD TO PAGE 1, LINE 15)</b>						\$		1,452.63

FORM 726-1202 (6-15) PAGE 3

The remaining schedules in the dealer report are very similar to the prior versions. Receipts schedules are sorted by type of receipt (taxed, ex-tax, import, etc.) and fuel code. You may have several pages of schedules 1, 1H, 2, 3, and/or 4 depending on the types of fuel received.



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## MOTOR VEHICLE FUEL AND AIRCRAFT FUEL DEALER TAX REPORT

### SCHEDULE OF RECEIPTS (1, 1H, 2, 3, and 4)

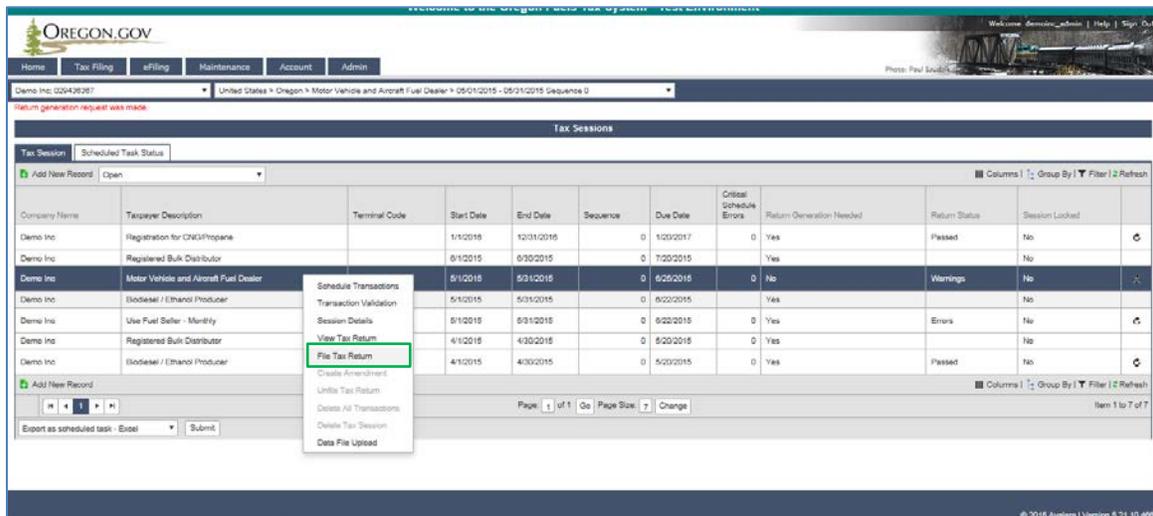
Website: <http://fuels.oregon.gov>  
[20222022@odot.oregon.gov](mailto:20222022@odot.oregon.gov)  
 MAIL REPORT AND REMITTANCE TO:  
 ODOT FUELS TAX GROUP, UNIT 06  
 PO BOX 4396  
 PORTLAND OR 97208-4396

COMPANY INFORMATION											
COMPANY NAME	FEIN	LICENSE NUMBER	TAX REPORT PERIOD	SCHEDULE CODE	PRODUCT CODE						
Demo Inc	029436367	40000066	MAY 2015	2	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	506523	5,000	5,100	5,000

Distribution schedules are also sorted by type of disbursement (taxed, ex-tax, export, etc.) and fuel code. You may have 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 TIN	(3) MODE	(4) POINT OF ORIGIN	(5) POINT OF DESTINATION	(6) BUYER NAME	(7) BUYER'S TIN	(8) DATE SHIPPED	(9) DOCUMENT NUMBER	(10) NET GALLONS	(11) GROSS GALLONS	(12) TAXED GALLONS		
BUY R OIL	841357900	J	PORTLAND, OR	HILLSBORO, OR	FUEL SVCS	760291977	06/02/2015	139247	11,500	11,375	11,500		
BUY R OIL	841357900	J	T91WA4406	ASTORIA, OR	FUEL SVCS	760291977	06/27/2015	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		

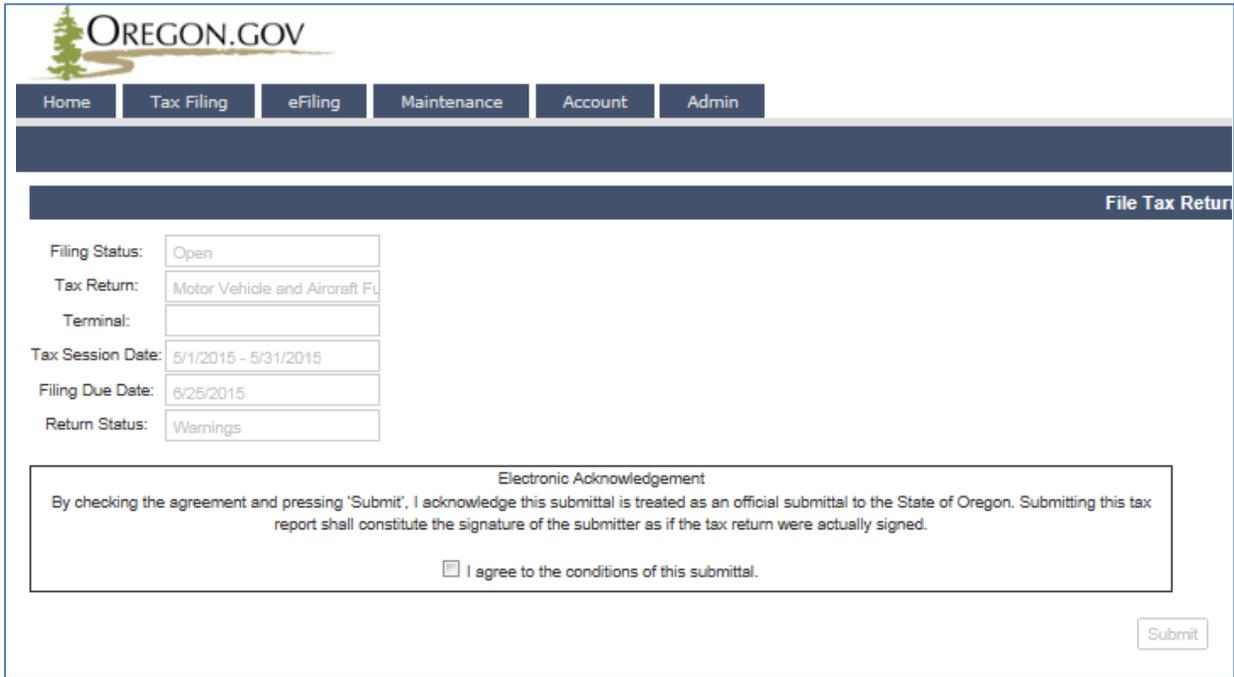
Once you have completed your report entries and resolved the errors, return to Tax Sessions and select the line for the report. Select “File Tax Return” from the pop up menu.



The screenshot shows the Oregon.gov Tax Sessions interface. A table lists tax sessions with columns for Company Name, Taxpayer Description, Terminal Code, Start Date, End Date, Sequence, Due Date, Critical Schedule Errors, Return Generation Needed, Return Status, and Session Locked. A context menu is open over the 'File Tax Return' option for the 'Motor Vehicle and Aircraft Fuel Dealer' session.

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/LP/Propane		1/1/2015	12/31/2015	0	1/20/2017	0	Yes	Passed	No
Demo Inc	Registered Bulk Distributor		6/1/2015	6/30/2015	0	7/20/2015		Yes	No	No
Demo Inc	Motor Vehicle and Aircraft Fuel Dealer		6/1/2015	5/31/2015	0	6/26/2015	0	No	Warnings	No
Demo Inc	Biodiesel / Ethanol Producer		5/1/2015	5/31/2015	0	6/22/2015		Yes	No	No
Demo Inc	Use Fuel Seller - Monthly		6/1/2015	6/30/2015	0	6/22/2015	0	Yes	Errors	No
Demo Inc	Registered Bulk Distributor		4/1/2015	4/30/2015	0	6/20/2015	0	Yes	No	No
Demo Inc	Biodiesel / Ethanol Producer		4/1/2015	4/30/2015	0	5/20/2015	0	Yes	Passed	No

You will get a screen asking you to confirm the submission of your report electronically. Click on the little box at the bottom of the statement.



OREGON.GOV

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: 6/25/2015

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

Once you accept the conditions of the electronic filing, the "Submit" box will become available to click and send the report to the Fuels Tax Group.

To complete the payment of the tax due, see the "Paying Tax Due" tutorial.