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:

![Tax session screen](image)

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

![Creating a tax session](image)
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.

<table>
<thead>
<tr>
<th>Schedule Options</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Gallons received (state) tax-paid</td>
</tr>
<tr>
<td>1H. Gallons received - county or city tax paid</td>
</tr>
<tr>
<td>2. Gallons received from licensed dealers tax-unpaid</td>
</tr>
<tr>
<td>3. Gallons imported direct to customer</td>
</tr>
<tr>
<td>4. Gallons imported into tax-free storage</td>
</tr>
<tr>
<td>5. Gallons delivered tax collected</td>
</tr>
<tr>
<td>6L. Fuel distributor subject to local option taxes</td>
</tr>
<tr>
<td>6. Gallons delivered to licensed dealers tax not collected</td>
</tr>
<tr>
<td>7. Gallons exported</td>
</tr>
<tr>
<td>7E. Gallons sold for export - originating city and/or county tax paid</td>
</tr>
<tr>
<td>8. Gallons delivered to U.S. Government tax-exempt</td>
</tr>
<tr>
<td>10AC. Tax exempt sales in city jurisdiction</td>
</tr>
</tbody>
</table>

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 INTO3: 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 INTO4: 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.

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 Seller’s 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 be entered.

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

![Avalara - Schedule Transaction](image)

**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:

- 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
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, INTO2), the same screen is used:

**Figure 7. Miscellaneous entry schedules**

<table>
<thead>
<tr>
<th>Field</th>
<th>Instructions</th>
</tr>
</thead>
<tbody>
<tr>
<td>Product Code</td>
<td>Select appropriate fuel code from drop-down box (e.g., 065-Gasoline)</td>
</tr>
<tr>
<td>Document Date</td>
<td>Enter date or select from pop-up calendar next to field</td>
</tr>
<tr>
<td>Transferred Gallons</td>
<td>Enter the gallons transferred</td>
</tr>
</tbody>
</table>

For INT03: Ending Inventory and INTO4: In-state Refinery Production, the window asks for:

<table>
<thead>
<tr>
<th>Field</th>
<th>Instructions</th>
</tr>
</thead>
<tbody>
<tr>
<td>Product Code</td>
<td>Select appropriate fuel code from drop-down box (e.g., 065-Gasoline)</td>
</tr>
<tr>
<td>Inventory Gallons</td>
<td>Gallons remaining in inventory</td>
</tr>
<tr>
<td>OR</td>
<td></td>
</tr>
<tr>
<td>Refinery gallons</td>
<td>Gallons refined in state</td>
</tr>
</tbody>
</table>

**VIEWING THE REPORT**

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

**Figure 8. Viewing the report**

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

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.

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.

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.

*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.
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.

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.

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.

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

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

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

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.
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.