

Oklahoma Motor Fuel

Last Modified on 08/21/2024 11:22 am CDT

This article describes how Oklahoma Motor Fuel will be implemented in Agvance. Oklahoma Motor Fuel is available at *Accounting / Motor Fuel / Reports*.

Oklahoma is a Uniformity State and must conform to the requirements set by the Uniformity States. Agvance Motor Fuel gives the ability to print the Schedules and Monthly Calculations based on the information entered. At this time, Oklahoma does not report Motor Fuel taxes via EDI.

General information regarding Motor Fuel can be found [here](#).

Assumptions

- Products will need to be set up as Motor Fuel Products before the Motor Fuel Tax screens described in this article will be available.
- Reconciliation can only happen within the current fiscal year. Linking to a prior year to reconcile is not available.
- When setting up the Schedules, the state abbreviation must precede the Schedule number (i.e. Oklahoma Schedule 3A needs to be set up as OK3A).
- Agvance does not support the *OK Petroleum Underground Tank Release Environmental Cleanup Indemnity Fund* because the data collected is not specific enough to determine if fuel was sold to the State of Oklahoma, railroads, etc.

Definitions

- **Bonded Importer** – Any person desiring to deliver motor fuel into this state for resale to a purchaser in this state, from another state in a fuel transport truck, or in a pipeline or barge shipment into storage facilities other than a qualified terminal.
- **Occasional Importer** – Any person desiring to import motor fuel into this state (OK) from another specific terminal source state and who has not entered into an agreement to prepay the motor fuel tax of this state to the supplier.
- **Tankwagon Importer** – Use a bobtail truck instead of a transport truck to import motor fuel. The company is within 25 miles of the state line and generally delivers to farmers.

Modes of Transportation

The following modes of transportation are used by Uniformity States:

- J – Truck
- S – Ship

- BA – Book Adjustment
- R – Rail
- PL – Pipeline
- ST – Stock Transfer
- B – Barge

Motor Fuel Types

Because Oklahoma is a Uniformity State the Uniformity Fuel Codes will be used for Oklahoma Motor Fuel. The following is a list of possible Product Codes:

Product	Product Code (MFProds.ProdType)
Gasoline	065
Dyed Kerosene	072
Blending Material	122
Aviation Gasoline	125
Jet Fuel	130
Undyed Kerosene	142
Undyed Diesel Fuel	160
Dyed Diesel Fuel	228

Motor Fuel Tax Screens

Uniformity States Default Setup

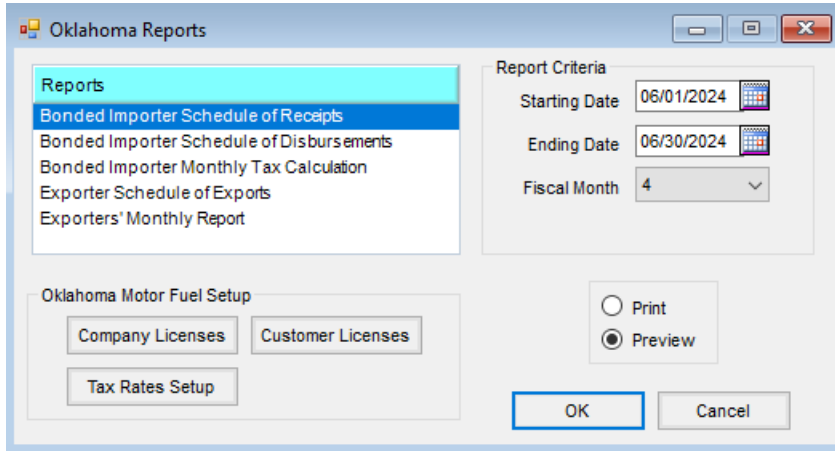
General Setup for Oklahoma is found at *Motor Fuel / Setup / Setup Uniformity State Defaults*.

Oklahoma Reports Screen

The Oklahoma Report screen at *Motor Fuel / Reports / Oklahoma* is used to create the reports that are needed to file

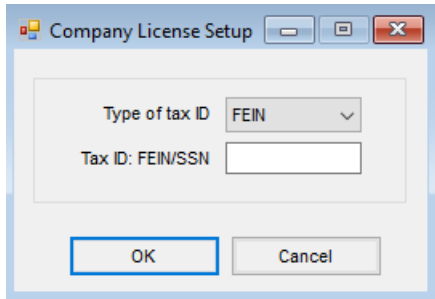
to the State of Oklahoma. The report screen also has setup areas specific to the State of Oklahoma.

Note: Currently, only the Bonded Importer reports are supported.



Company Licenses

Select the *Type of Tax ID* then enter the *FEIN/SSN*. The State of Oklahoma uses the company's FEIN as their Motor Fuel License number.



Tax Rates Setup

Set the tax rates for *Gasoline*, *Diesel*, and *Aviation* since these rates change. The *Underground Storage Refund* rate is used on the Schedule of Exports. Four decimal places are allowed for the tax rates for *Non-eligible Purchasers* (i.e. the rate for Aviation Fuel is currently \$.0008/gallon). Five decimal places are allowed for the tax rates for *Eligible Purchasers*.

Oklahoma Motor Fuel Tax Rates

Tax Rates

	Eligible Purchaser	Non-eligible Purchaser
Gasoline, %	<input type="text"/>	<input type="text"/>
Diesel, %	<input type="text"/>	<input type="text"/>
Aviation, %	<input type="text"/>	<input type="text"/>

Underground Storage Refund Rate, %

Save Done

Customer Licenses

Choose **Customer Licenses** to open the *Customer Licenses Setup* window. Double-click the *Customer Name* header to select a Customer then enter the *Customer License* number.

Customer Licenses Setup

	<Customer Name>	Customer License
1	Barry Anderson	
2	Larry Baker	
3	Abby Laken	

Save Cancel

Bonded Importer Monthly Tax Calculation

Some information is necessary for the monthly tax calculation to run the Bonded Importer Monthly Tax Calculation report. Highlight that report then select **OK** to open the *User Information for Oklahoma Tax Return* window. Enter the information available and, if filing late, check the *Filing Late* box and enter the *Penalty, %* and *Interest, %*.

The Monthly Tax Calculation is used to report a monthly summary of all taxable and nontaxable purchases and sales of motor fuel. The totals from the Schedules of Receipts and Disbursements and a few amounts specified are reported on this return.

User Information for Oklahoma Tax Return

Bonded Importer Worksheet Calculation

	Gasoline	Undyed Diesel Fuel	Dyed Diesel Fuel	Blending Material	Aviation Gasoline	Jet Fuel	Undyed Kerosene	Dyed Kerosene
Blending components blended with taxable fuel (Line 6)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Credits (Line 18)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Previous billings due or credits due per attached letter (Line 19)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Filing Late

Penalty, %

Interest, %

OK Cancel

Motor Fuel Schedules

Oklahoma Schedules of Receipts and Schedules of Disbursements must be set up in the Schedule List on the *General Info* setup screen in the Motor Fuel Module.

Note: Because the same load of fuel may need to be reported to more than one state, multiple Schedules may need to be listed together as on Schedule in the Schedule List (e.g. OK5/KS1). Oklahoma schedules will include an OK prefix. There are a few different schedules that may be reported depending on the Distributor's Importer type. However, Agvance is only going to support Bonded Importer Schedules and reports at this time.

The printed Schedules can be used to prove out monthly totals. Select a *Starting Date*, *Ending Date*, and *Fiscal Month*.

Schedule of Receipts - Used to Report Purchases

Each Schedule is used to report a single type of fuel. If multiple types of fuel are received, multiple copies of the Schedule will be created.

- **OK1A** – Gallons received, tax paid (Terminal in Oklahoma)
- **OK1B** – Gallons received, tax paid (Terminal out of Oklahoma)
- **OK3A** – Gallons imported tax free or by Tankwagon from _____

Logic for Schedules of Receipts

The Schedules of Receipts will have one detail line for each Purchase Invoice that meets the following criteria:

- The Schedule on the line item (PurInvdt.PiDtMFSched) is OK1A, OK1B, OK3A.
- The Schedule OK3A will also have logic for A/R Invoices.
- The Purchase Invoice Date is within the date range specified for the report.

The Schedule of Receipts detail lines will be grouped based on the Schedule Type and Fuel Type Code with each

Schedule Type and Fuel Type on a separate page. For example:

- All of the 065 Product Types with Schedule Type OK1A will be reported on one or more pages.
 - Kansas reports 124 as a separate product. Report 124 as 065 for Oklahoma.
- All of the 160 Product Types with Schedule Type OK1A will be reported on one or more pages.
 - Kansas reports 150, 161, 167, and 160 (all clear diesel) as separate products. Report these for Product Types as 160 for Oklahoma.
 - Kansas reports 226, 227, 228, and 231 (all dyed diesel) as separate products. Report these as Product Type 228 for Oklahoma.

Each page includes a subtotal of that page. Detail lines on each page are sorted by date received/document number. The Total of all detail lines from all pages is printed at the bottom of the last page of each Schedule Type.

The Schedule reflects the Importer's Name, FEIN, and Month/Year in the appropriate area designated on the Schedule. The Schedule Type and Product Type should be checked.

These Schedules include the following information for each Receipt:

- Carrier Name
- Carrier FEIN
- Mode of Transportation
- Point of Origin
- Point of Destination
- Terminal Code
- Supplier Name
- Supplier FEIN
- Date Shipped
- Document Number
- Billed Gallons
- Import Verification Number (NOT CURRENTLY SUPPORTING)

The OK3A logic will need to total all transactions per Product Code and Schedule OK3A when the transactions are AR Invoices, and place the total per Product Code on the proper OK3A Schedule. The Schedule on the line item (InvoiceLi.MFSched) is OK3A

The program will need to automatically switch the Supplier Name and Supplier FEIN number to the following database elements:

- **Supplier Name** – cnfcomp.compname
- **FEIN** – prefmisc.FtrOKFEINSSN

The Schedules of Receipts detail lines will be grouped based on the Schedule Type and Fuel Type Code with each

Schedule Type and Fuel Type on a separate page. The license number for that type of fuel will be located in the *License Number* field. For example:

- All of the 065 Product Types with Schedule Type OK3A will be reported on one or more pages.
 - Kansas reports 124 as a separate product. Report 124 as 065 for Oklahoma.
- All of the 160 Product Types with Schedule Type 5 will be reported on one or more pages.
 - Kansas reports 150, 161, 167, and 160 (all clear diesel) as separate products. Report these Product Types as 160 for Oklahoma.
 - Kansas reports 226, 227, 228, and 231 (all dyed diesel) as separate products. Report these Product Types (226, 227, 228, 231) as 228 for Oklahoma.

The schedule will reflect the Importer's Name, FEIN, and Month/Year. The Schedule Type and Product Type also need to be checked.

- Importer Name
- FEIN
- Month/Year
- Schedule Type
- Product Type
- Carrier Name
- Carrier FEIN
- Mode of Transportation
- Point of Origin
- Point of Destination
- Terminal Code
- Purchaser Name (Customer Name, first customer if split but it will never be a split or Company's Name)
- Purchaser FEIN (or Company's License number based on the Product Type sold)
- Date Shipped
- Document Number
- Billed Gallons

Uniformity Schedules of Disbursements - Used to Report Purchases

(DST 214 – Schedule 2)

Each Schedule is used to report a single type of fuel. If multiple types of fuel are delivered, multiple copies of the schedule will be created. All of the states that have adopted Uniformity use these schedules. In some cases, a state may not require a column of information. In these cases the column is included on the Schedule but is not filled in.

- **OK5** – Tax Paid Sales

- **OK5A** – Taxable Sales (Non-eligible Purchaser)
- **OK5C** – Taxable Sale (Eligible Purchaser)
- **OK6F** – Dyed Diesel and Dyed Heating Fuel
- **OK8** – US Government Sales
- **OK10** – Other Exempt Entities

Schedule Combinations (Oklahoma/Kansas/Missouri)

Oklahoma to Kansas

- OK7A/KS3
- OK7B/KS3

Kansas to Oklahoma

- KS7/OK1A
- KS7/OK1B
- KS7/OK3A

Oklahoma to Missouri

- OK7A/MO1C
- OK7A/MO1B
- OK7A/MO1E
- OK7A/MO2A
- OK7B/MO1C
- OK7B/MO1B
- OK7B/MO1E
- OK7B/MO2A

Missouri to Oklahoma

- MO7A/OK1A
- MO7A/OK1B
- MO7A/OK3A
- MO7B/OK1A
- MO7B/OK1B
- MO7B/OK3A

Logic for Schedules of Disbursements

All of the Schedules of Disbursements are produced at the same time. Sales Invoices are the source of data for these Schedules.

The Schedules of Disbursements will have one detail line for each Sales Invoice line item that meets the following criteria:

- The Schedule on the line item (InvoiceLi.MFSched) is OK5TP, OK5A, OK5C, OK6F, OK8, OK10
- The Invoice or Purchase Invoice Date is within the Date Ranges specified for the report

The Schedules of Disbursements detail lines will be grouped based on the schedule type and fuel type code with each schedule type and fuel type on a separate page. The license number for that type of fuel will be located on the License Number field. For example:

- All of the 065 Product Types with Schedule Type 5 will be reported on one or more pages.

- Kansas reports 124 as a separate product. Report 124 as 065 for Oklahoma.
- All of the 160 Product Types with Schedule Type 5 will be reported on one or more pages.
 - Kansas reports 150, 161, 167, and 160 (all clear diesel) as separate products. Report these as 160 for Oklahoma.
 - Kansas reports 226, 227, 228, and 231 (all dyed diesel) as separate products. Report these as 228 for Oklahoma.

Each page should include a subtotal of that page. The detail lines on each page should be sorted by invoice date/date shipped. The Total of all detail lines from all pages is printed at the bottom of the last page of each Schedule Type.

The Schedule will reflect the Importer's Name, FEIN, and Month/Year. The Schedule Type and Product Type also need to be checked.

- Importer Name
- FEIN
- Month/Year
- Schedule Type
- Product Type
- Carrier Name
- Carrier FEIN
- Mode of Transportation
- Point of Origin
- Point of Destination
- Terminal Code
- Purchaser Name (First Customer if split but it will never be a split or Company's Name)
- Purchaser FEIN (Or Company's License number based on the Product Type sold)
- Date Shipped
- Document Number
- Billed Gallons

Oklahoma Exporter Schedule of Exports to the State of _____

The Exporter Schedule of Exports is basically a Schedule of Disbursements that handles only exports. Sales Invoices are the sources of data for these Schedules.

The Schedules of Disbursements will have one detail line for each Sales Invoice line item that meets the following criteria:

- The Schedule on the line item (InvoiceLi.MFSched) is OK7A, OK7B.
- The Invoice or Purchase Invoice Date is within the Date Ranges specified for the report

The Schedules of Disbursements detail lines will be grouped based on the Schedule Type and Fuel Type Code with each Schedule Type and Fuel Type on a separate page. The license number for that type of fuel will be located in the *License Number* field. For example:

- All of the 065 Product Types with Schedule Type 7A will be reported on one or more pages.
 - Kansas reports 124 as a separate product. Report 124 as 065 for Oklahoma.
- All of the 160 Product Types with Schedule Type 7A will be reported on one or more pages.
 - Kansas reports 150, 161, 167, and 160 (all clear diesel) as separate products. Report these as 160 for Oklahoma.
 - Kansas reports 226, 227, 228, and 231 (all dyed diesel) as separate products. Report these as 228 for Oklahoma.

Each state that fuel is exported to will have its own page. For example:

- All of the 065 Product Types with Schedule Type 7A and destination state of KS will be reported on one or more pages.
- All of the 065 Product Types with Schedule Type 7A and destination state of MO will be reported on one or more pages.

The detail lines on each page should be sorted by Invoice date/date shipped. The Total of all detail lines from all pages is printed at the bottom of the last page of each Schedule Type.

The Schedule will reflect the Exporter's Name, FEIN, and Month/Year. The Schedule Type and Product Type also need to be checked.

- Schedule Title
- Importer Name
- FEIN
- Month/Year
- Schedule Type
- Product Type
- Carrier Name
- Carrier FEIN
- Mode of Transportation
- Point of Origin
- Point of Destination
- Terminal Code
- Supplier Name
- Supplier FEIN
- Date Shipped

- Document Number
- Billed Gallons
- Sold To
- Purchaser's FEIN

Exporters' Monthly Report

The Exporters' Monthly Report is a summary of the export transactions from the Schedule of Exports and includes the Exporter name and address, FEIN, and period covered.

Line 1

- **Gasoline** – Total gallons from Schedule 7A for Product Code 065
- **Undyed Diesel** – Total gallons from Schedule 7A for Product Code 160
- **Dyed Diesel** – Total gallons from Schedule 7A for Product Code 228
- **Blending Material** – Total gallons from Schedule 7A for Product Code 122
- **Aviation Gasoline** – Total gallons from Schedule 7A for Product Code 125
- **Jet Fuel** – Total gallons from Schedule 7A for Product Code 130
- **Undyed Kerosene** – Total gallons from Schedule 7A for Product Code 142
- **Dyed Kerosene** – Total gallons from Schedule 7A for Product Code 072

Line 2

- **Gasoline** – Total gallons from Schedule 7A for Product Code 065
- **Undyed Diesel** – Total gallons from Schedule 7A for Product Code 160
- **Dyed Diesel** – Total gallons from Schedule 7A for Product Code 228
- **Blending Material** – Total gallons from Schedule 7A for Product Code 122
- **Aviation Gasoline** – Total gallons from Schedule 7A for Product Code 125
- **Jet Fuel** – Total gallons from Schedule 7A for Product Code 130
- **Undyed Kerosene** – Total gallons from Schedule 7A for Product Code 142
- **Dyed Kerosene** – Total gallons from Schedule 7A for Product Code 072

Lines 3 - 8

- **Line 3, Amt. of gasoline tax due** – Column *Gasoline*, *Line 1 * Gasoline Tax Rate* from popup window
- **Line 4, Amt. of aviation gasoline tax due** – Column *Aviation Gasoline*, *Line 1 * Aviation Tax Rate* from popup window
- **Line 5, Amt. of undyed diesel** – Column *Undyed Diesel*, *Line 1 * Diesel Tax Rate* from popup window
- **Line 6, Amt of jet fuel tax** – Column *Jet Fuel*, *Line 1 * Aviation Tax Rate* from popup window
- **Line 7, Amt. of Underground storage** – All columns, *Line 1 * Underground storage rate* from popup window

- **Line 8, Total Refund Due** – *Line 3 + Line 4 + Line 5 + Line 6 + Line 7*

Bonded Importer Monthly Tax Calculation

Worksheet

- Kansas reports 124 as a separate product. Report 124 as 065 for Oklahoma.
- Kansas reports 150, 161, 167, and 160 (all clear diesel) as separate products. Report these as 160 for Oklahoma.
- Kansas reports 226, 227, 228, and 231 (all dyed diesel) as separate products. Report these as 228 for Oklahoma.

-
- **Line 1** – Total gallons received from Schedule 1A, tax paid (terminal in Oklahoma)
 - **Line 2** – Total gallons received from Schedule 1B, tax paid (terminal out of Oklahoma)
 - **Line 3** – Total gallons received, tax paid
 - **Line 4** – Total gallons sold from Schedule 5, tax paid (only includes sales of tax-paid gallons from Line 3)
 - **Line 5** – Totals gallons imported from Schedule 3A (Oklahoma tax-free or tax-free by tankwagon)
 - **Line 6** – Blending components blended with taxable fuel
 - **Line 7** – Taxable gallons from *Line 5 + Line 6*
 - **Line 8** – Taxable gallons sold to US Government from Schedule 8 (only include sales of tax-free gallons from Line 7)
 - **Line 9** – Taxable gallons sold to other exempt entities tax-free from Schedule 10 (only include sales of tax-free gallons from Line 7)
 - **Line 10** – Net taxable gallons (*Line 7 - Line 8 + Line 9*)
 - **Line 11** – Total gallons of dyed diesel and dyed heating fuel from Schedule 6F
 - **Line 12** – Total net taxable gallons sold to eligible purchasers from Schedule 5C (only include sales of tax-free gallons from Line 10)
 - **Line 13** – Total net taxable gallons sold to non-eligible purchasers from Schedule 5A (only include sales of tax-free gallons from Line 10)
 - **Line 14** – Remaining taxable gallons
 - **Line 15** – Tax Due from Line 12
 - **Line 16** – Tax Due from *Line 13 + Line 14*
 - **Line 17** – Total Tax Due from *Line 15 + Line 16*
 - **Line 18** – Less Credits (including refunds given to Ultimate vendors and credit card sales to Exempt Entities)
 - **Line 19** – Previous billings due or credits due per attached letter
 - **Line 20** – Total gasoline and diesel tax due from *Line 17 + Line 18 + Line 19*

Products to be Reported

- Gasoline
- Undyed Diesel
- Dyed Diesel
- Blending Material
- Aviation Gasoline
- Jet Fuel
- Undyed Kerosene
- Dyed Kerosene

Monthly Tax Calculation

- EFT
- Name, Address, Phone Number
- FEIN
- Period Covered

-
- **Line 1, Gasoline Tax Collected** – Worksheet, Line 17, Column *Gasoline*
 - **Line 2, Aviation Gasoline Tax Collected** – Worksheet, Line 17, Column *Aviation Gasoline*
 - **Line 3, Less Credit** – Worksheet, Line 18, total of columns *Gasoline, Aviation Gasoline*
 - **Line 4, Net Gasoline Tax Due** – $Line\ 1 + Line\ 2 - Line\ 3$
 - **Line 5, Penalty** – $Penalty\ Rate\ from\ popup\ window * Line\ 4$
 - **Line 6, Interest** – $Interest\ Rate\ from\ popup\ window * Line\ 4$
 - **Line 7, Previous Billings/Credits Due** – Line 19, total of columns *Gasoline, Aviation Gasoline*
 - **Line 8, Total Gasoline Tax Due** – $Line\ 4 + Line\ 5 + Line\ 6 + Line\ 7$
 - **Line 9, Diesel Tax Collected** – Worksheet, Line 17, Column *Undyed Diesel*
 - **Line 10, Jet Fuel Tax Collected** – Worksheet, Line 17, Column *Jet Fuel*
 - **Line 11, Less Credit** – Worksheet, Line 18, total of columns *Undyed Diesel, Jet Fuel*
 - **Line 12, Net Diesel Tax Due** – $Line\ 9 + Line\ 10 + Line\ 11$
 - **Line 13, Penalty** – $Penalty\ Rate\ from\ popup\ window * Line\ 12$
 - **Line 14, Interest** – $Interest\ Rate\ from\ popup\ window * Line\ 12$
 - **Line 15, Previous Billings/Credits Due** – Line 19, total of columns *Undyed Diesel, Jet Fuel*
 - **Line 16, Total Diesel Tax Due** – $Line\ 12 + Line\ 13 + Line\ 14 + Line\ 15$
 - **Line 17, Total Taxes Due** – $Line\ 8 + Line\ 16$