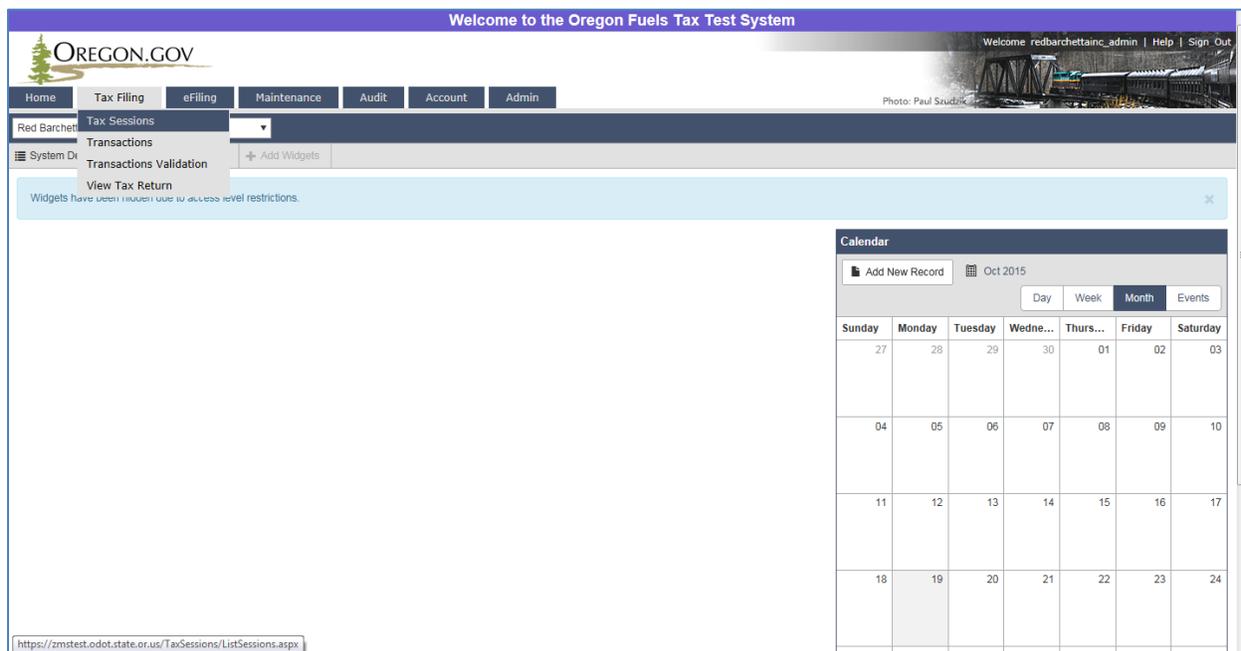


USE FUEL SELLER REPORTING

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.

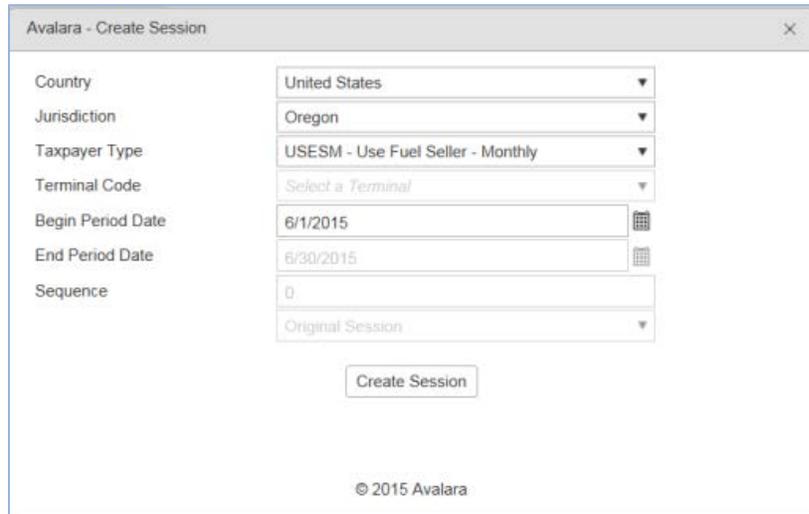


The box to the right of the “Add New Record” function can be toggled to display Open tax sessions only or all tax sessions. To create a new session, click “Add New Record”.

From the pop-up window, if not already displayed, select USESM – Use Fuel Seller – Monthly (or Quarterly or Annual depending on how you are licensed to report) from the Taxpayer Type drop-down box.

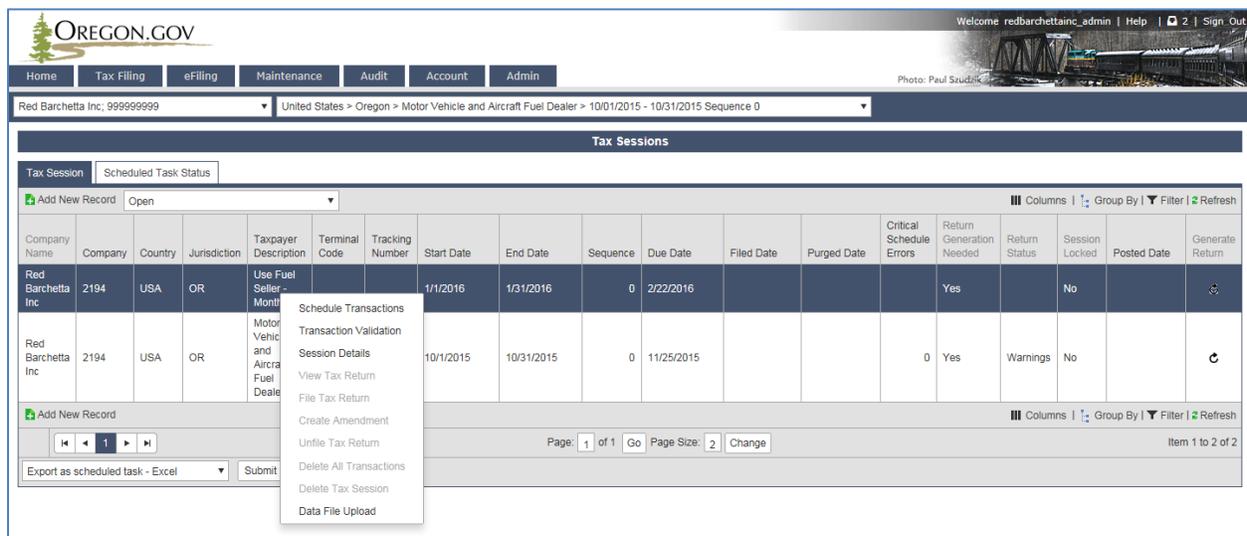
Enter the report period beginning date. **NOTE:** System defaults to current month.

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



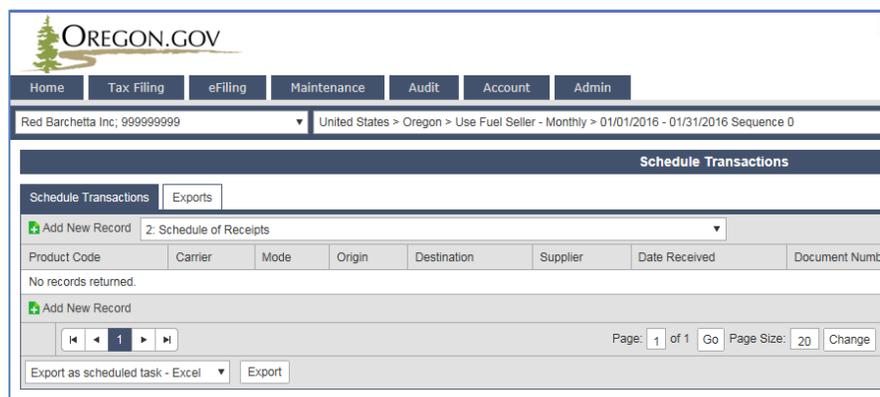
Click the “Create Session” button at the bottom of the window,

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 | Company | Country | Jurisdiction | Taxpayer Description | Terminal Code | Tracking Number | Start Date | End Date | Sequence | Due Date | Filed Date | Purged Date | Critical Schedule Errors | Return Generation Needed | Return Status | Session Locked | Posted Date | Generate Return |
|-------------------|---------|---------|--------------|--|---------------|-----------------|------------|------------|----------|------------|------------|-------------|--------------------------|--------------------------|---------------|----------------|-------------|-----------------|
| Red Barchetta Inc | 2194 | USA | OR | Use Fuel Seller - Monthly | | | 1/1/2016 | 1/31/2016 | 0 | 2/22/2016 | | | | Yes | | No | | |
| Red Barchetta Inc | 2194 | USA | OR | Motor Vehicle and Aircraft Fuel Dealer | | | 10/1/2015 | 10/31/2015 | 0 | 11/25/2015 | | | 0 | Yes | Warnings | No | | |

This is where all data is entered, schedule by schedule. Schedule 2 is receipts, and 5, 6 and 10 are disbursements. INT## schedules provide additional information on tank inventories and pump meter readings.



Schedule 2: Schedule of Receipts – Use this schedule to record all fuel purchases

Schedule 5BLK: Schedule of Disbursements – Bulk (Taxable) – Use this schedule to record taxed bulk gallons sold.

Schedule 5CRD: Schedule of Disbursements – Cardlock (Taxable) – Use this schedule to record taxed gallons sold through cardlock.

Schedule 5FLT: Schedule of Disbursements – Fleet Fueling (Taxable) – Use this schedule to record taxed gallons sold through Fleet Fueling.

Schedule 6BLK: Schedule of Disbursements – Bulk (Ex-Tax) – Use this schedule to record untaxed bulk gallons sold.

Schedule 6CRD: Schedule of Disbursements – Cardlock (Ex-Tax) – Use this schedule to record untaxed gallons sold through cardlock.

Schedule 6FLT: Schedule of Disbursements – Fleet Fueling (Ex-Tax) – Use this schedule to record untaxed gallons sold through Fleet Fueling.

Schedule 6RTL: Schedule of Disbursements – Retail Ex-Tax – Use this schedule to record ex-tax sales at retail locations.

Schedule 10G: Schedule of Disbursements – Used Cooking Oil B20 Tax Forgiven Sales – Use this schedule to record tax-forgiven sales of B20.

Schedule INT01: Inventory – Use this schedule to report tank inventory.

Schedule INT02: Retail Station Operations – Closing Reading - Use this schedule to report closing pump meter readings.

Schedule INT03: Retail Station Operations – Opening Reading - Use this schedule to report opening pump meter readings (previous period closing readings will automatically forward to current report as opening readings).

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.

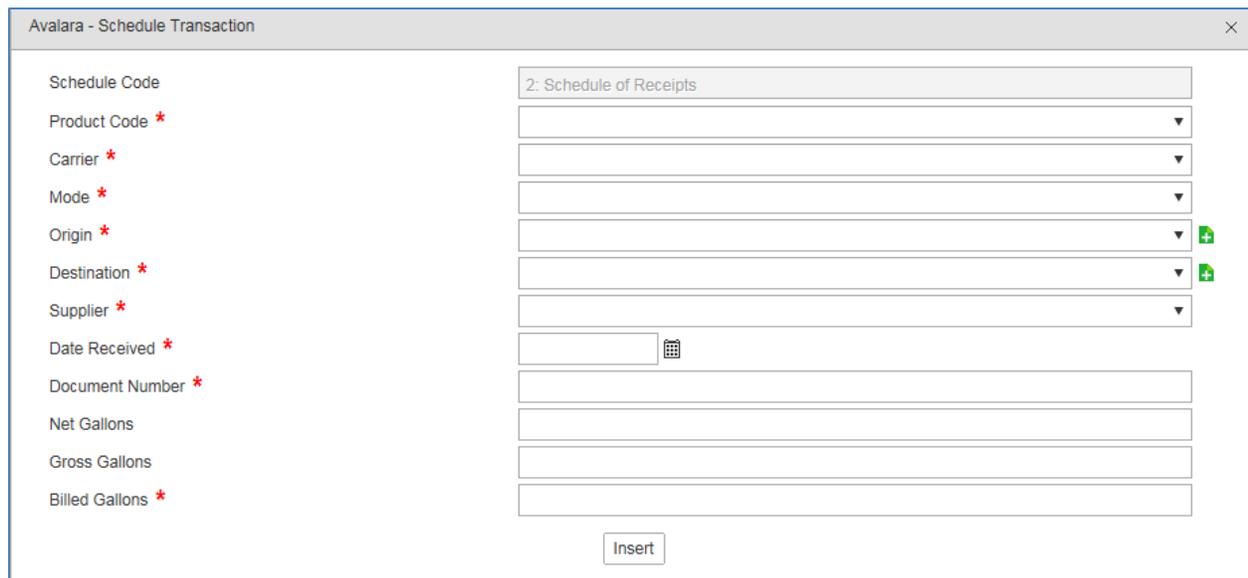
For both types of information, widely known, non-proprietary information is already in the system. If you must create either record for your purposes, it is not viewable to other reporters.

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”.

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 – Undyed (non UCO)

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:

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.

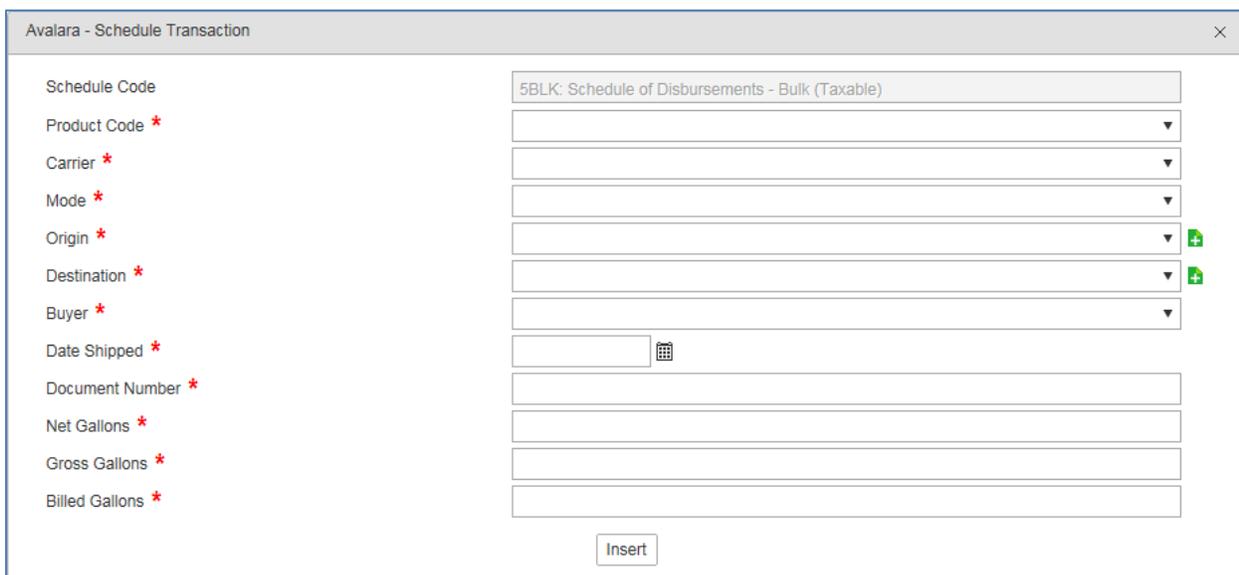
| | |
|-----------------|---|
| Supplier | select the name of the company selling the fuel |
| Date Received | enter date or select from pop-up calendar next to field |
| Document Number | enter Bill of Lading (BOL) or invoice number |
| Net Gallons | enter Net gallons from BOL or invoice |
| Gross Gallons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

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.

Schedule of Disbursements

Schedule 5 and 6BLK



| | |
|--------------|--|
| Product Code | select appropriate fuel code from drop-down box (e.g., 70 – Biodiesel – Undyed (non UCO) |
| 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>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> |

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

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

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

T930R4453 Tosco Corp. - Coos Bay
T930R4454 SFPP, LP
T910R4465 Union Pacific Railroad Co.
T930R4451 Sfpp, Lp
T910R4450 Aircraft Service International, Inc
T930R4455 BP West Coast Products LLC
T930R4456 Chevron USA, Inc.- Portland
T930R4457 Kinder Morgan Liquid Terminals, LLC
T930R4458 McCall Oil and Chemical Corp.
T930R4459 Shore Terminals LLC - Portland

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.

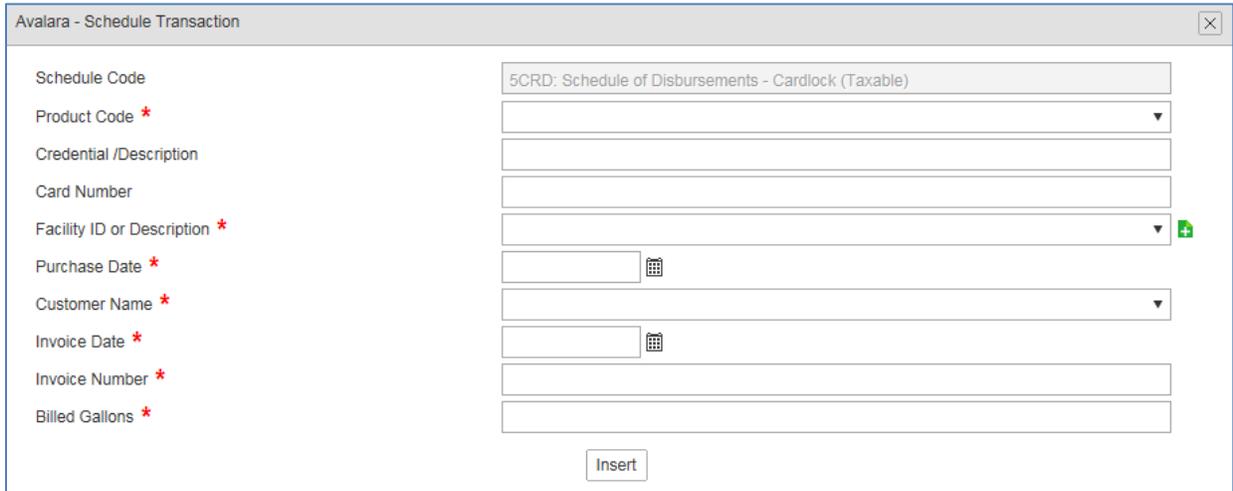
| | |
|-----------------|---|
| Buyer | select the name of the company buying the fuel |
| Date Shipped | enter date or select from pop-up calendar next to field |
| Document Number | enter Bill of Lading (BOL) or invoice number |
| Net Gallons | enter Net gallons from BOL or invoice |
| Gross Gallons | 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

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.

Schedule 5 and 6CRD

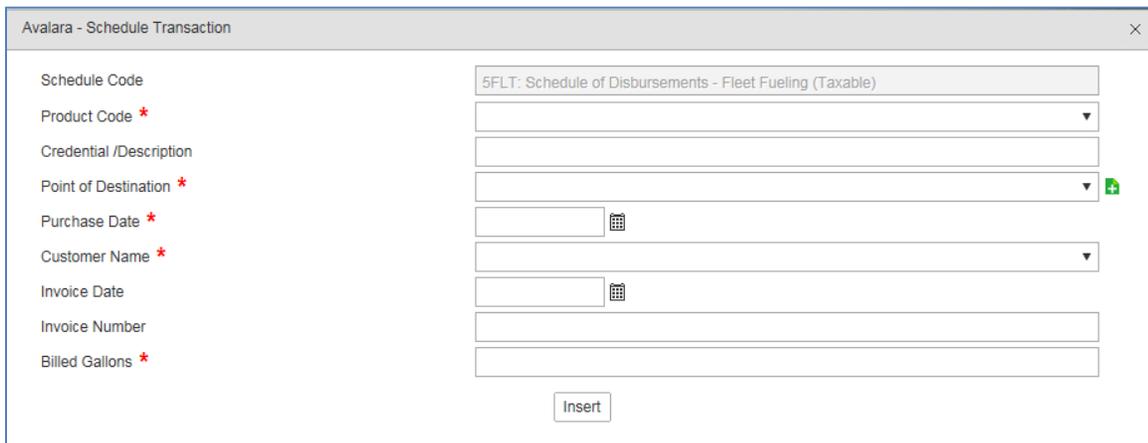


- Product Code select appropriate fuel code from drop-down box (e.g., 70 – Biodiesel – Undyed (non UCO)
- Credential/Description required for ex-tax transactions (plate, emblem or weight receipt number)
- Card Number required for ex-tax transactions (cardlock card number)
- Facility ID or Description select the location of the transaction
- Purchase Date enter date or select from pop-up calendar next to field
- Customer Name enter name of your cardlock customer
- Invoice Date enter date or select from pop-up calendar next to field
- Invoice Number enter number from invoice
- Billed Gallons enter Billed gallons from the BOL or invoice

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.

Schedule 5 and 6FLT

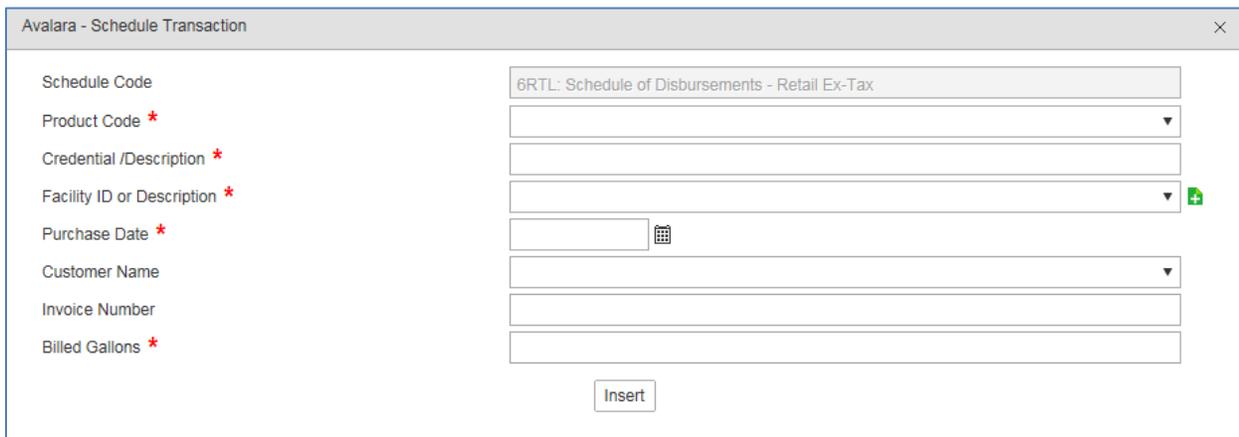


| | |
|------------------------|---|
| Product Code | select appropriate fuel code from drop-down box (e.g., 70 – Biodiesel – Undyed (non UCO)) |
| Credential/Description | required for ex-tax transactions (plate, emblem or weight receipt number) |
| Point of Destination | select the location of the transaction |
| Purchase Date | enter date or select from pop-up calendar next to field |
| Customer Name | enter name of your cardlock customer |
| Invoice Date | enter date or select from pop-up calendar next to field |
| Invoice Number | enter number from invoice |
| Billed Gallons | enter Billed gallons from the BOL or invoice |

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.

Schedule 6RTL

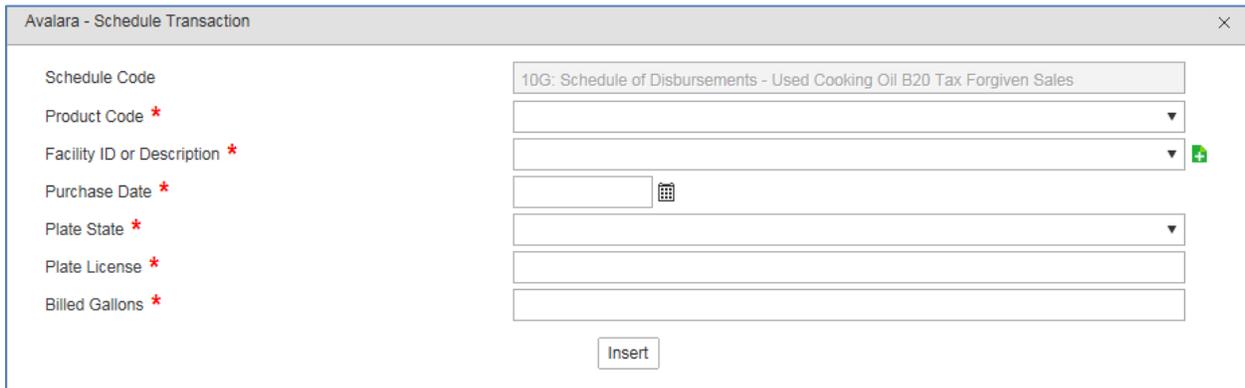


| | |
|----------------------------|---|
| Product Code | select appropriate fuel code from drop-down box (e.g., 70 – Biodiesel – Undyed (non UCO)) |
| Credential/Description | reason for ex-tax sale at retail location |
| Facility ID or Description | select the location of the transaction |
| Purchase Date | enter date or select from pop-up calendar next to field |
| Customer Name | select the ex-tax customer name from the drop-down list (See creating Business Entities tutorial) |
| Invoice Number | enter number from invoice or receipt |
| Billed Gallons | enter gallons purchased ex-tax |

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.

Schedule 10G

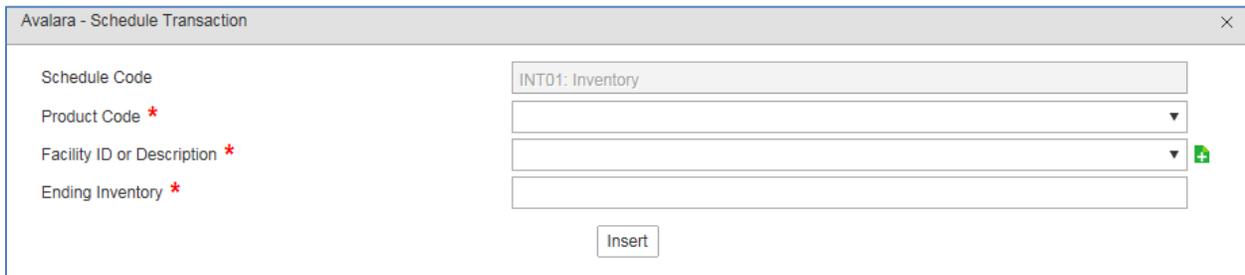


- Product Code select appropriate fuel code from drop-down box (e.g., 70 – Biodiesel – Undyed (non UCO)
- Facility ID or Description select the location of the transaction
- Purchase Date enter date or select from pop-up calendar next to field
- Plate State enter state of customers license plate
- Plate License enter number from license plate
- Billed Gallons enter gallons purchased tax-forgiven

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.

Schedule INT01: Inventory

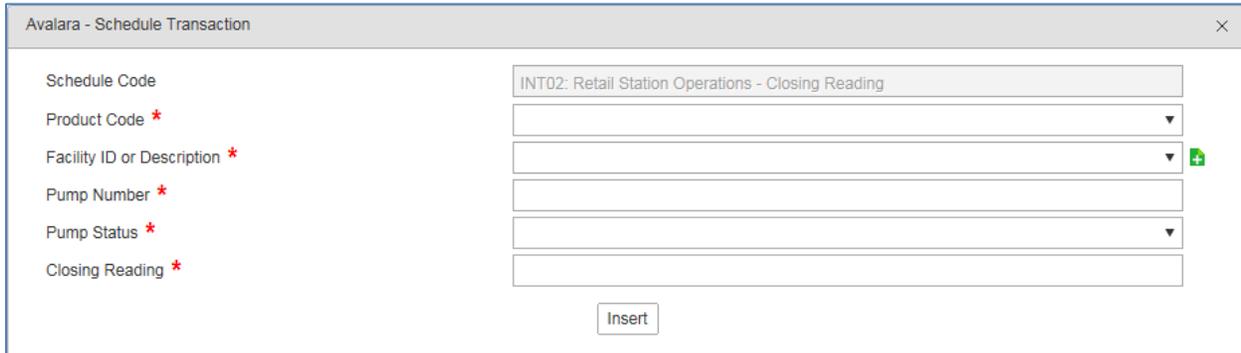


- Product Code select appropriate fuel code from drop-down box (e.g., 70 – Biodiesel – Undyed (non UCO)
- Facility ID or Description select the location of the transaction
- Ending Inventory enter gallons in tank at end of reporting period (taken at same time as pump meter readings)

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.

Schedule INT02 & INT03: Pump Meter Readings



- Product Code select appropriate fuel code from drop-down box (e.g., 70 – Biodiesel – Undyed (non UCO)
- Facility ID or Description select the location of the transaction
- Pump Number enter number of fuel pump
- Pump Status select appropriate code from drop-down box
- Closing/Opening Reading enter pump meter reading at end of reporting period (taken at same time as tank inventory readings)

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.

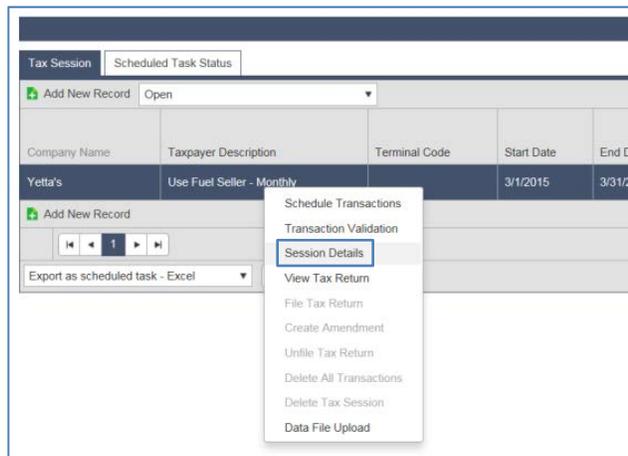
The fields are blank again and another record may entered.

NOTE: Opening pump meter readings will default from the previous months closing readings and do not need to be entered every month.

When a pump is repaired, replaced or rolls over to zero, 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”. Pumps that roll over will have a closing reading of all nines for the retired pump and the new pump will start at zero. The system will automatically ‘drop’ the old “R” pump after that period, and change the “N” pump to active “A” for the next reporting period.

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.



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.

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

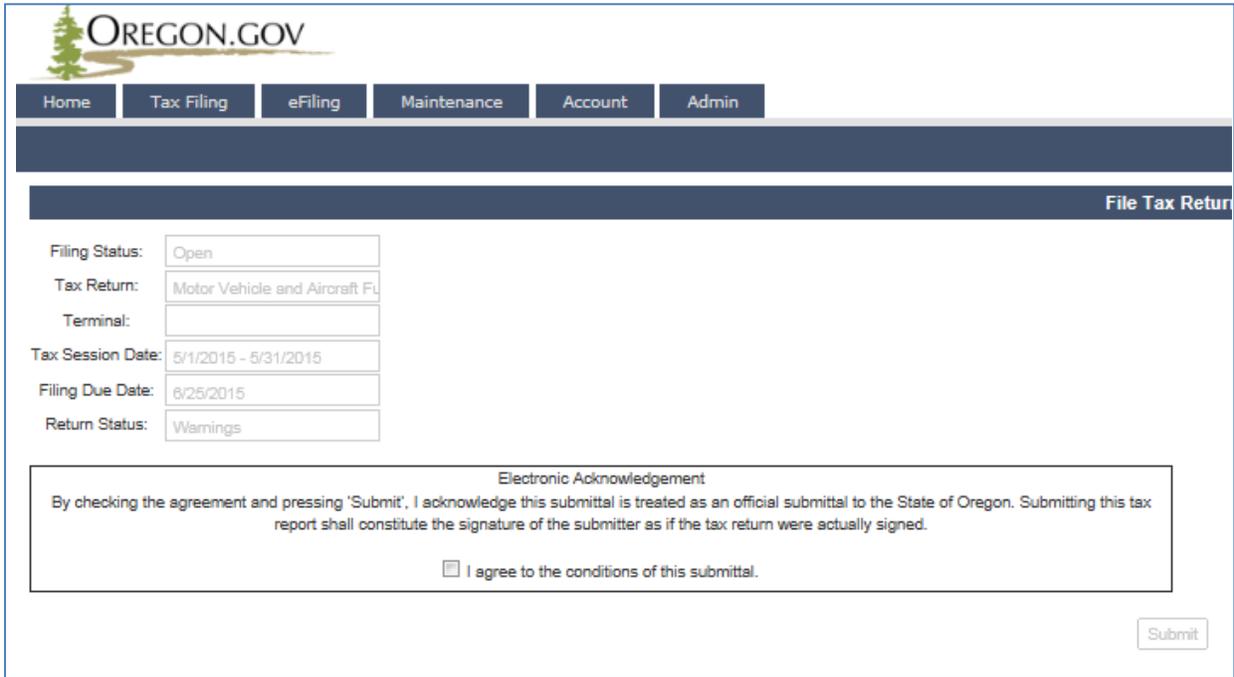
If your report has “Warnings” when you are ready to file it, check the “History Log” in Session Details to see if you have any critical errors that will prevent filing.

| 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 CHG/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 | No |
| Demo Inc | Motor Vehicle and Aircraft Fuel Dealer | | 5/1/2015 | 5/31/2015 | 0 | 6/25/2015 | 0 | Yes | Warnings | No |

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.

| Company Name | Company | Country | Jurisdiction | Taxpayer Description | Terminal Code | Tracking Number | Start Date | End Date | Sequence | Due Date | Filed Date | Purged Date | Critical Schedule Errors | Return Generation Needed | Return Status | Session Locked | Posted Date | Generate Return |
|-------------------|---------|---------|--------------|----------------------|---------------|-----------------|------------|------------|----------|------------|------------|-------------|--------------------------|--------------------------|---------------|----------------|-------------|-----------------|
| Red Barchetta Inc | 2194 | USA | OR | Use Fuel | | | 1/1/2016 | 1/31/2016 | 0 | 2/22/2016 | | | 0 | No | Passed | No | | |
| Red Barchetta Inc | 2194 | USA | OR | | | | 10/1/2015 | 10/31/2015 | 0 | 11/25/2015 | | | 0 | Yes | Warnings | 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.