



**Department of
Taxation**

**Pertinent Facts Pertaining
to
Motor Fuel Dealers**

Ohio Department of Taxation

Excise and Energy Tax Division

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Who is required to be licensed as a motor fuel dealer?

The Ohio Revised Code [5735.01](#) defines a motor fuel dealer as any person who satisfies any of the following:

- a) The person imports from another state or foreign country or acquires motor fuel by any means into a terminal in this state;
- b) The person imports motor fuel from another state or foreign country in bulk lot vehicles for subsequent sale and distribution in this state from bulk lot vehicles;
- c) The person refines motor fuel in this state;
- d) The person acquires motor fuel from a motor fuel dealer for subsequent sale and distribution by that person in this state from bulk lot vehicles;
- e) The person possesses an unrevoked permissive motor fuel dealer's license.

***If licensed as a motor fuel dealer and acquiring and/or disbursing Aviation fuel, you MUST also be registered as an Aviation Fuel dealer.**

If you meet any of the requirements above, you must register to be a licensed motor fuel dealer and registered as an aviation fuel dealer with the State of Ohio.

Application Information:

MF 201	Application for License as a Motor Fuel Dealer
MVF 7	Bond of Dealer in Motor Vehicle Fuel
MVF 6	Ohio Motor Fuel Tax Cash Bond
MF 208	Application for Registration as an Aviation Fuel Dealer

Required documentation that must accompany the completed and notarized MF201 Application for License as a Motor Fuel Dealer:

1. A copy of Certification from the Ohio Secretary of State.
2. List of all retail service stations owned by the applicant.
3. A surety bond, with a minimum requirement of \$5,000.00.

Filing Information:

Once your license as a Motor Fuel Dealer is effective, you have a monthly filing requirement of all receipts, disbursements, inventory and transport loads, regardless of tax liability. All returns are to be filed electronically through our online portal on the Ohio Business Gateway by the last day of each month following the report period. Payments must be made electronically, either ACH Debit through the Ohio Business Gateway or the Treasurer of State (1-877-338-6446).

If you are licensed as a motor fuel dealer and registered as an aviation fuel dealer, you will file only one return monthly. The State of Ohio will compile and file the aviation fuel dealer returns on your behalf based upon any disbursements reported on schedule 10B.

Please visit our Ohio Department of Taxation website at www.tax.ohio.gov for all electronic filing instructions. You will find instructions for both types of electronic filing. All electronically filed returns can be done so through our online portal at www.business.gov.

Filing Methods:

Manual Entry

- Manual entry of details into the gateway portal. A PDF instruction manual along with a Minimum Schedule Requirement matrix of the required data for each schedule type is provided, as well as a video tutorial under the Self-Help E-Library, Section 3 for Excise Taxes

File Upload

- Two file formats accepted (ASCII & XML). Instructions and Schema requirements are provided.
 - Excel Generator Tool - Data entry of all details for each schedule/product type with formatting validations and the ability to export the file for conversion to an ASCII file for file upload.
- When you submit a file for upload it is a 24-hour process. You will receive an email to log back into the gateway for finish filing the return.

Tips:

- Gasoline is taxed upon receipt, less any credits. All other product types are taxed upon disbursement to the end user.
- Every receipt and disbursement must be listed load by load separately for Schedules 1, 2, 3, 6, 7, 8.
- On disbursement schedule 5 & 10 – any customers purchasing less than 800 gallons in a month can be lumped together under one entry as a various transaction (using one date for the Date Shipped and Various as the document Number).
- Any sales to a retail gas station are reported on a schedule 5AD and MUST include the retailers 8-digit ODT account number that starts with 81.
- Book adjustments can only be on schedule 2 & 6 with the book adjustment code in the Buyer and Seller ID columns and the mode as BA. * For additional information contact our office.
- Origin & Destination must have EITHER the TCN (Terminal Control Number) OR City & State.
- Transporter schedules (14A, 14B & 14C) are only completed if you are hauling product that you DO NOT own.
- Amended returns are a complete Reverse/Replace. You must do the whole return over.

- Inventory Schedules are only completed if you have a bulk facility and carry inventory.
- Each month, the Ohio Department of Taxation publishes a list of motor fuel dealers as a service to dealers to assist them in completing their returns.
- The shrinkage discount is only applicable to timely filed AND timely paid returns.
- All aviation disbursements are reported on schedule 10B and must include the Destination City, State and County (two-digit code).
- Confirmation for the Aviation Fuel Dealer return will be sent to the email address entered upon form verification.

Ohio Revised Code sections that apply to Motor Fuel.

- 5735.01 [Operative Until 7/1/2019] Motor fuel tax definitions.
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- 5735.011 [Operative Until 7/1/2019] Measurement of liquid natural gas.
- 5735.011 [Operative 7/1/2019] Measurement of liquid natural gas.
- 5735.012 [Repealed].
- 5735.013 [Repealed].
- 5735.02 Dealer's license - application - right to refuse license - fee.
- 5735.021 Application for permissive motor fuel dealer's license.
- 5735.022 Application for retail dealer's license.
- 5735.023 Retail service station - prohibited acts.
- 5735.024 Sale and distribution exceptions.
- 5735.025 Prohibited acts generally.
- 5735.026 Application for exporter license.
- 5735.027 Application for terminal operator's license.
- 5735.03 Dealer's surety bond - release - lien on property.
- 5735.04 Revocation or cancellation of dealer's license - cancellation of bond.
- 5735.041 Revocation of license of retail dealer.
- 5735.042 Revocation of license of exporter.
- 5735.043 Revocation or cancellation of license of terminal operator.
- 5735.044 Revocation or cancellation of license of permissive motor fuel dealer.
- 5735.05 [Operative Until 7/1/2019] Levy of motor fuel excise tax - exceptions.
- 5735.05 [Operative 7/1/2019] Levy of motor fuel excise tax - exceptions.
- 5735.051 [Operative Until 7/1/2019] Levy of motor fuel excise tax; disposition of revenue.

- 5735.051 [Operative 7/1/2019] Levy of motor fuel excise tax; disposition of revenue.
- 5735.052 Credits to waterways safety fund and wildlife boater angler fund.
- 5735.053 [Effective Until 7/3/2019] Motor fuel tax administration fund.
- 5735.053 [Effective 7/3/2019] Motor fuel tax administration fund.
- 5735.06 Motor fuel dealer to file monthly report - contents of report.
- 5735.062 Electronic remittance of tax payments.
- 5735.063 Terminal operator to file monthly report - contents of report.
- 5735.064 Exporter's report.
- 5735.07 List of dealers that have valid licenses or registrations.
- 5735.09 Registration of transporters; reports.
- 5735.10 Dealers to retain records - inspection by tax commissioner.
- 5735.101 Prior permission for sale of untaxed fuel by non-dealer.
- 5735.102 Seizure and sale of fuel and transporting vehicle when taxes not paid.
- 5735.103 Padlocking pumps of retail service station.
- 5735.11 Interest on late payment of tax or refund.
- 5735.12 Liability for additional charge or assessment for noncompliance.
- 5735.121 Jeopardy assessment.
- 5735.122 Applying for refund of illegal or erroneous payment.
- 5735.123 Assessment where tax not paid or liability accrued to dealer.
- 5735.124 Selling or distributing dyed diesel fuel.
- 5735.13 Refund of tax when motor fuel lost or destroyed.
- 5735.14 Reimbursement when fuel not used for in-state operation of motor vehicle on highway or waters.
- 5735.141 Refunds for shrinkage and evaporation.
- 5735.142 [Effective Until 7/3/2019] Refunds for local transit system operation and school districts.
- 5735.142 [Effective 7/3/2019] Refunds for local transit system operation and school districts.
- 5735.143 Applying refund in satisfaction of debt to state.
- 5735.15 Seller's statement required when purchaser claims right to refund.
- 5735.18 Reimbursement for non-dealer sales for export outside state or to United States.
- 5735.19 Records open to inspection by tax commissioner - investigations - forms.
- 5735.20 Prohibited acts regarding refunds or engaging in business without license.
- 5735.21 Shipping document requirements.
- 5735.27 [Effective Until 7/3/2019] Distribution of amount credited to gasoline excise tax fund and highway operating fund.

- 5735.27 [Effective 7/3/2019] Distribution of amount credited to gasoline excise tax fund and highway operating fund.
- 5735.28 Funds for maintaining state highways within municipal corporations.
- 5735.311 Amended and Renumbered RC 5728.05.
- 5735.33 Delegation of investigation powers.
- 5735.34 Sale or discontinuing business.
- 5735.35 Personal liability for unpaid taxes.
- 5735.40 No tax to be imposed on alternative fuels - exceptions.
- 5735.43 [Effective 7/3/2019] Funding from motor fuel taxes; disclosure of use.
- 5735.50 [Effective 7/3/2019] Notice of federal and state motor fuel tax rates.
- 5735.99 Penalty.

NOTE: For a complete listing of the Ohio Revised Code for Motor Fuel, use: <http://codes.ohio.gov/orc/5735>.

Information Releases:

Motor Fuel Tax	Revised	Format	Released
Changes to the Motor Fuel Definition, Tax rates and Refunds– June, 2019		PDF	XT 2019-01, ST 2019-01 June 2019
Motor Fuel – Aviation Fuel Reporting: Certain Information Required to be Filed Monthly Regarding Aviation Fuel Transactions– Issued August, 2017		HTML	XT-2017-04 August 2016
Motor Fuel: All Motor Fuel Tax Report Filers Must File and Pay Electronically – Excise & Energy Tax Division Seeks Comments on Proposed Rule Change	February 2017	HTML	XT-2016-05 September 2016
IFTA Tax: Excise & Energy Tax Division Seeks Comments on Current Rules		HTML	XT-2016-02 January 2016
Rule 5703-11-04 Amendment Final		PDF	XT-2015-01 February 2015
International Fuel Tax Agreement Electronic Filing		HTML	XT-2014-03 December 2014
Electronic Filing Advisory		PDF	XT 2014-02 December 2014
Motor Fuel Tax: All Motor Fuel Tax Taxpayers Must File and Pay Electronically	June 2014	HTML	XT 2013-03 December 2013
IFTA Single Trip Permit		HTML	XT 2013-01 January 2013
Motor Fuel Shrinkage Allowance		HTML	XT 2009-01

Reduction for Ohio Motor Fuel Dealers			July 2009
Motor Fuel Shrinkage Allowances		HTML	XT 2007-03 June 29, 2007
Temporary Provisions Regarding the Sale and Use of Dyed Diesel Fuel		HTML	XT 2005-09 September 6, 2005
Fuel Tax Surcharge Reduction for IFTA Accounts		HTML	XT 2005-07 June 30, 2005
Fuel Tax Surcharge Reduction for Ohio Fuel Use Tax (FUT) Accounts		HTML	XT 2005-06 June 30, 2005
Motor Fuel Shrinkage Allowance Reduction for Ohio Motor Fuel Dealers		HTML	XT 2005-08 June 28, 2005
Motor Fuel Tax Increase		HTML	XT 2005-02 June 3, 2005
Proper Reporting of Biodiesels (Including Soy Oil and Soy Diesels)		HTML	XT 2005-01 May 16, 2005
Motor Fuel Tax Refund Claims for Agricultural, Industrial, and Miscellaneous Refund Claimants		HTML	XT 2004-03 August 6, 2004
Motor Fuel Tax Increase		HTML	XT 2004-02 June 11, 2004
Revised Definition of Transit Buses		HTML	XT 2004-01 February 12, 2004
Excise And Motor Fuel Tax Division Information Release – Motor Fuel Dealer List Added To The Web Site And Request For E-Mail Addresses		HTML	XT 2003-15 December 17, 2003
Motor Fuel Tax Refund for School Districts or Educational Services	Revised October 1, 2013	HTML	XT 2003-08 July 7, 2003
Motor Fuel Tax Increase and Filing Period Adjustment for Refund Claims for Agricultural, Industrial, and Miscellaneous Refund Claimants		HTML	XT 2003-06 July 2, 2003
Motor Fuel Tax Increase		HTML	XT 2003-04 June 10, 2003
Habitual Filing Problems		HTML	XT 2001-05 May 25, 2001
Prompt Filing of Motor Fuel Tax Returns		HTML	XT 2001-04 May 25, 2001
Motor Fuel Imported Into Ohio From Michigan		HTML	XT 2001-03 March 15, 2001
Proper Terminal Reporting		HTML	XT 2001-02 February 15, 2001
Tank Truck Movements From One Terminal To Another Terminal		HTML	XT 2001-01 January 11, 2001
Monthly reporting problems for all licensed motor fuel exporters		HTML	XT 2000-09 November 9, 2000
House Bill 612 information for all licensed motor fuel dealers		HTML	XT 2000-03 September 8, 2000
House Bill 612 information for all		HTML	XT 2000-05

<u>motor fuel refund permit holders (claimants)</u>			September 8, 2000
<u>House Bill 612 information for all retail motor fuel dealers (service stations)</u>		HTML	XT 2000-06 September 8, 2000
<u>Filing procedures for all licensed motor fuel dealers</u>		HTML	XT 2000-08 September 8, 2000
<u>House Bill 612 information for all licensed motor fuel common carriers</u>		HTML	XT 2000-04 September 6, 2000
<u>House Bill 612 information for all motor fuel terminal operators</u>		HTML	XT 2000-07 September 6, 2000