

OKLAHOMA TAX COMMISSION  
FORM 105-12  
THREE DAY PERMIT VOUCHER  
FOR FILING RETURNS AFTER JULY 1, 2018.

**This form is used to file  
Three Day Permit Voucher  
AFTER July 1, 2018.**

**THREE DAY PERMIT VOUCHER**

INSTRUCTIONS ON BACK



-OFFICE USE ONLY-

MAIL TO: OKLAHOMA TAX COMMISSION • 2501 NORTH LINCOLN BOULEVARD • OKLAHOMA CITY, OK 73194

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Company Name:			License Number:		
Address:			Importer: FEIN <input type="checkbox"/> SSN <input type="checkbox"/> (Check one, enter number below)		
City, State, ZIP:					
Date Import Entered OKLA:	Import Diversion Verification Number:	Date Assigned:			
<input type="checkbox"/> Check if address or name change <input type="checkbox"/> Check if this is an amended Form 105-12			Filing Period:		

			Column A Taxable Gallons	Column B Non-Taxable Gallons
1	Gallons of Gasoline	1		
2	Gallons of E85	2		
3	Gallons of Aviation Gasoline	3		
4	Gallons of Diesel Fuel	4		
5	Gallons of Biodiesel Fuel	5		
6	Gallons of Jet Fuel	6		
<b>7</b>	<b>Total Gallons Imported Taxable and Non-Taxable</b> .....	<b>7</b>		

8	Gasoline Tax Due (Column A, Line 1 x \$0.16)	8	
9	Gasoline Tax Due (Column A, Line 1 x \$0.03)	9	
10	E85 Tax Due (Column A, Line 2 x \$0.16)	10	
11	E85 Tax Due (Column A, Line 2 x \$0.03)	11	
12	Aviation Gasoline Tax Due (Column A, Line 3 x \$0.0008)	12	
13	Penalty	13	
14	Interest	14	
<b>15</b>	<b>Total Gasoline, E85 and Aviation Gasoline Tax, Penalty and Interest Due MFG ▶</b>	<b>15</b>	
16	Diesel Fuel Tax Due (Column A, Line 4 x \$0.13)	16	
17	Diesel Fuel Tax Due (Column A, Line 4 x \$0.06)	17	
18	Biodiesel Fuel Tax Due (Column A, Line 5 x \$0.13)	18	
19	Biodiesel Fuel Tax Due (Column A, Line 5 x \$0.06)	19	
20	Jet Fuel Tax Due (Column A, Line 6 x \$0.0008)	20	
21	Penalty	21	
22	Interest	22	
<b>23</b>	<b>Total Diesel, Biodiesel and Jet Fuel Tax, Penalty and Interest Due MFD ▶</b>	<b>23</b>	
<b>24</b>	<b>Total Paid with Voucher</b>	<b>▶ 24</b>	

I/We declare under the penalties of perjury that this return including any accompanying schedules and statements has been examined by me/us and to the best of my/our knowledge and belief is a true, correct and complete return made in good faith for the taxable period stated, pursuant to existing laws requiring the filing of this return.

Official Title	Signature
Email Address	Phone Number

## THREE DAY VOUCHER (DST - 213) INSTRUCTIONS

### WHEN IS A PAYMENT VOUCHER TO BE USED?

Use a payment voucher only when there is **NO** pre-collect agreement with the Supplier.

### WHEN IS THE PAYMENT DUE?

The payment of taxes will be due three days from the date the import diversion verification number is assigned or three days from the date the motor fuel entered Oklahoma. The earlier of the two dates determines the official due date of this payment.

### CALLING FOR AN IMPORT VERIFICATION NUMBER.

See the import verification number instruction sheet.

### COMPLETING THE VOUCHER.

#### General Information:

Complete each line on the top portion of the voucher. Be sure to include the dates requested.

#### Listing Gallon Information: (lines 1,2, 3, 4, 5 and 6; columns A and B)

Provide the number of taxable and nontaxable gallons for each product. Line 7 should reflect total product imported. **Report whole gallons only.** Partial gallons should be rounded as follows: 500.4 = 500, 500.5 = 501.

#### Total Gallons Imported Taxable and Nontaxable

Line 7 - Total line 1 through line 6 to calculate the Total Gallons Imported. (line 1, column A) + (line 1, column B) + (line 2, column A) + (line 2, column B) + (line 3, column A) + (line 3, column B) + (line 4, column A) + (line 4, column B) + (line 5, column A) + (line 5, column B) + (line 6, column A) + (line 6, column B)

**NOTE: For untaxed fuel imported into this State prior to 7/1/18 with NO pre-collect agreement with the Supplier, the following tax rates will apply:**

- Gasoline gallons X \$0.16 per gallon (Line 8)
- Diesel gallons X \$0.13 per gallon (Line 16)

**For untaxed fuel imported into this State starting 7/1/18 and thereafter with NO pre-collect agreement with the Supplier, the following tax rates will apply:**

#### Calculating Tax: (lines 8, 9, 10, 11, 12, 16, 17, 18, 19 and 20)

- Line 8 - Multiply the taxable gallons of gasoline (line 1, column A) by \$0.16 to calculate the tax due.
- Line 9 - Multiply the taxable gallons of gasoline (line 1, column A) by \$0.03 to calculate the tax due.
- Line 10 - Multiply the taxable gallons of E85 (line 2, column A) by \$0.16 to calculate the tax due.
- Line 11 - Multiply the taxable gallons of E85 (line 2, column A) by \$0.03 to calculate the tax due.
- Line 12 - Multiply the taxable gallons of aviation gasoline (line 3, column A) by \$0.0008 to calculate the tax due.
- Line 16 - Multiply the taxable gallons of diesel fuel (line 4, column A) by \$0.13 to calculate the tax due.
- Line 17 - Multiply the taxable gallons of diesel fuel (line 4, column A) by \$0.06 to calculate the tax due.
- Line 18 - Multiply the taxable gallons of biodiesel fuel (line 5, column A) by \$0.13 to calculate the tax due.
- Line 19 - Multiply the taxable gallons of biodiesel fuel (line 5, column A) by \$0.06 to calculate the tax due.
- Line 20 - Multiply the taxable gallons of jet fuel (line 6, column A) by \$0.0008 to calculate the tax due.

#### Penalty: (lines 13 & 21)

Calculate any penalty due by multiplying gasoline tax due (line 8 + line 9), E85 tax due (line 10 + line 11), aviation gasoline tax due (line 12), diesel fuel tax due (line 16 + line 17), biodiesel fuel tax due (line 18 + line 19), and jet fuel tax due (line 20) by 10% if remittance is not received within fifteen (15) days from the due date (see above for due date).

#### Interest: (lines 14 and 22)

Calculate any interest due by multiplying gasoline tax due (line 8 + line 9), E85 tax due (line 10 + line 11), aviation gasoline tax due (line 12), diesel fuel tax due (line 16 + line 17), biodiesel fuel tax due (line 18 + line 19), and jet fuel tax due (line 20) by 1.25% if remittance is not received thirty (30) days from the due date (see above for due date). (Interest accrues at 1.25% per month until tax is paid).

#### Calculating Totals: (lines 15 and 23)

Add the tax due to any penalty and interest due and provide the total for each category.

#### Total Paid: (line 24)

Add lines 15 and 23 for the total paid on the voucher.

### MAILING THE VOUCHER AND REMITTANCE.

Make the check payable to the Oklahoma Tax Commission and mail to the Oklahoma Tax Commission, 2501 North Lincoln Boulevard, Oklahoma City, OK 73194

If you have any questions or need assistance calculating penalty and interest, please contact this office at (405) 521-3241.