

OKLAHOMA TAX COMMISSION  
FORM 105-50  
FUEL BLENDER TAX CALCULATION  
FOR FILING RETURNS AFTER JULY 1, 2018.

**This form is used to file  
Fuel Blender Tax Calculation  
AFTER July 1, 2018.**

STATE OF OKLAHOMA - OKLAHOMA TAX COMMISSION  
**FUEL BLENDER TAX CALCULATION**  
INSTRUCTIONS ON BACK



-OFFICE USE ONLY-

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Name:	License Number:
Address:	FEIN <input type="checkbox"/> SSN <input type="checkbox"/> (Check one, enter number below)
City, State, ZIP:	
<input type="checkbox"/> Check if address or name change <input type="checkbox"/> Check if this is an amended Form 105-50	Filing Period:

<b>TAX CALCULATION - Report whole gallons only.</b> Partial gallons should be rounded as follows: 500.4 = 500, 500.5 = 501.		
1	Total Tax-Paid Gallons Received (Enter total from Tax-Paid Receipts Schedule 1)	1
2	Total Gallons of Product Blended with Gasoline	2
3	Total Gallons of Product Blended with Diesel	3
4	Net Taxable Gallons (Enter total from Receipts Schedule 2B)	4
5	<b>Net Gasoline Tax Due (Line 2 X \$0.16)</b>	5
6	<b>Net Gasoline Tax Due (Line 2 X \$0.03)</b>	6
7	<b>Total Net Gasoline Tax Due (Line 5 + Line 6)</b>	7
8	Penalty (10% of Total Tax if not paid within 15 days from the due date)	8
9	Interest (1.25% of Total Tax per month from the due date)	9
10	<b>Total Gasoline Tax Due (Line 7 + Line 8 + Line 9)</b> <span style="float: right;"><b>MFG ▶ 10</b></span>	
11	<b>Net Diesel Tax Due (Line 3 X \$0.13)</b>	11
12	<b>Net Diesel Tax Due (Line 3 X \$0.06)</b>	12
13	<b>Total Net Diesel Tax Due (Line 11 + Line 12)</b>	13
14	Penalty (10% of Total Tax if not paid within 15 days from the due date)	14
15	Interest (1.25% of Total Tax per month from the due date)	15
16	<b>Total Diesel Tax Due (Line 13 + Line 14 + Line 15)</b> <span style="float: right;"><b>MFD ▶ 16</b></span>	
17	<b>Total Tax Due (Line 10 + Line 16)</b> <span style="float: right;"><b>▶ 17</b></span>	

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

## FUEL BLENDER TAX CALCULATION (DST-220) INSTRUCTIONS

### WHEN IS THE PAYMENT DUE?

The payment of taxes will be due within thirty (30) days of the blending event.

### COMPLETING THE TAX CALCULATION

**LINE 1 - TOTAL TAX-PAID GALLONS RECEIVED**

Enter total gallons from Form 105-50-B Tax-Paid Receipts Schedule 1.

**LINE 2 - TOTAL GALLONS OF PRODUCT BLENDED WITH GASOLINE**

Show total gallons of untaxed product blended with gasoline. This figure should be entered on Line 2.

**LINE 3 - TOTAL GALLONS OF PRODUCT BLENDED WITH DIESEL**

Show total gallons of untaxed product blended with diesel. This figure should be entered on Line 3.

**LINE 4 - NET TAXABLE GALLONS**

Enter total gallons from Form 105-50-A Receipts Schedule 2B.

**NOTE: For gallons of untaxed product blended with gasoline and diesel prior to 7/1/18, the following tax rates will apply:**

- **Gasoline Gallons X \$0.16 per gallon (Line 5)**
- **Diesel Gallons X \$0.13 per gallon (Line 11)**

**For all untaxed product blended with gasoline and diesel starting 7/1/18 and thereafter, the following tax rates will apply:**

**LINE 5 - NET GASOLINE TAX DUE**

Multiply line 2 X \$0.16.

**LINE 6 - NET GASOLINE TAX DUE**

Multiply line 2 X \$0.03.

**LINE 7 - TOTAL NET GASOLINE TAX DUE**

Add Line 5 + Line 6.

**LINE 10 - TOTAL GASOLINE TAX DUE**

Add Line 7 + Line 8 + Line 9.

**LINE 11 - NET DIESEL TAX DUE**

Multiply Line 3 X \$0.13.

**LINE 12 - NET DIESEL TAX DUE**

Multiply Line 3 X \$0.06.

**LINE 13 - TOTAL NET DIESEL TAX DUE**

Add Line 11 + Line 12.

**LINE 16 - TOTAL DIESEL TAX DUE**

Add Line 13 + Line 14 + Line 15.

**PENALTY - (LINES 8 AND 14)**

Calculate any penalty due by multiplying gasoline tax due (Line 7) and diesel tax due (Line 13) by 1.25% if remittance is not received within fifteen (15) days from the due date (see above for due date).

**INTEREST - (LINES 7 AND 11)**

Calculate any interest due by multiplying gasoline tax due (Line 7) and diesel tax due (Line 13) 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.)

**LINE 17 - TOTAL TAX DUE**

Add Line 10 + Line 16.

### MAILING THE TAX CALCULATION AND REMITTANCE

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

If you have any questions or need assistance calculating penalty and interest, contact this office at (405) 521-3251.

The Oklahoma Tax Commission is not required to notify taxpayer of any changes in state tax law.