

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

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



DST - 220

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

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

-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:

TAX CALCULATION - Report whole gallons only. 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	Net Gasoline Tax Due (Line 2 X \$0.16)	5
6	Penalty (10% of Total Tax if not paid within 15 days from the due date)	6
7	Interest (1.25% of Total Tax per month from the due date)	7
8	Total Gasoline Tax Due (Line 5 + Line 6 + Line 7) MFG ▶ 8	
9	Net Diesel Tax Due (Line 3 X \$0.13)	9
10	Penalty (10% of Total Tax if not paid within 15 days from the due date)	10
11	Interest (1.25% of Total Tax per month from the due date)	11
12	Total Diesel Tax Due (Line 9 + Line 10 + Line 11) MFD ▶ 12	
13	Total Taxes Due (Total lines 8 and 12) ▶ 13	

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.
- LINE 5 - NET GASOLINE TAX DUE**
Multiply line 2 X \$0.16.
- LINE 8 - TOTAL GASOLINE TAX DUE**
Add Line 5 + Line 6 + Line 7.
- LINE 9 - NET DIESEL TAX DUE**
Multiply Line 3 X \$0.13.
- LINE 12 - TOTAL DIESEL TAX DUE**
Add Line 9 + Line 10 + Line 11.
- PENALTY - (LINES 6 AND 10)**
Calculate any penalty due by multiplying gasoline tax due (Line 5) and diesel tax due (Line 9) by 10% 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 5) and diesel tax due (Line 9) 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 13 - TOTAL TAXES DUE**
Add Line 8 + Line 12

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.