



Department of
Taxation

Pertinent Facts Pertaining to Motor Fuel Transporters

Ohio Department of Taxation

Excise, Motor Fuel and Public Utilities Division

P.O. Box 530

Columbus, OH 43216-0530

855-466-3921

Application Information:

MF 207	All	Registration as a Transporter of Motor Fuel	2/00	PDF Fill-in
--------	-----	---	------	-------------

Diversions Registration

The state of Ohio has contracted with Trac III to manage diversion registration. Contact information is:

TRAC III

203 ½ East Main Street

Mt. Horeb, WI 53572

608-237-1345

<http://www.trac3.net/>

Common Carrier Monthly Report Forms:

CC 2	All	Monthly Common and Contract Petroleum Products Carrier Report	11/06	PDF
CC 2-2	All	Common and Contract Petroleum Products Carrier Report -- Schedule of Deliveries	11/06	PDF

These forms are available on our websites at tax.ohio.gov, go to business, tax forms, motor fuel tax and click on the appropriate form.

Shipping Documents and Diversions Requirements

1. The requirements for shipping papers and diversion authorization apply to the transportation of all motor fuels, including dyed diesel fuel; except for dyed diesel fuel distributed by tank wagons from bulk plants.
2. IRS registered terminals must issue machine generated shipping papers showing the state of destination for each transport truck (semi) or tank wagon shipment.
3. Bulk plant operators may issue wither manually prepared or machine generated shipping papers.
4. Bulk plant operators are required to issue shipping papers with respect to tank wagons receiving dyed fuel, but are required to issue shipping papers to all transport trucks (semis) loading at the bulk plant, and all tank wagons receiving clear fuel.
5. Each transport truck (semi) or tank wagon receiving product at a terminal shall carry on-board shipping papers issued by the terminal.
6. Every transporter shall provide a copy of the shipping paper to the retail outlet or bulk plant operator.

7. The terminal, bulk plant, carrier and the person receiving the fuel must retain a copy of the shipping papers for four years. They must be kept at the delivery location for the first thirty days.
8. Any transporter of a qualified shipment that is delivering motor fuel to a state other than the state listed on the shipping papers issued by the terminal or bulk plant, **must** obtain a diversion number and physically record the diversion number on the shipping document. A diversion number can be obtained by accessing the web address www.trac3.net. After the initial registration, follow the instructions to enter the load details and obtain the diversion number.
9. Each retailer or bulk plant operator shall examine, within a reasonable period of time (e.g., within one business day), the shipping paper accompanying the transport truck or tank wagon load delivered to their location. The retailer or bulk plant operator shall either reject the load or report to the Ohio Department of Taxation any load which is not showing Ohio as the destination state, unless a diversion number is recorded on the shipping papers. Shipping papers that have a diversion number may be verified by accessing www.fueltrac.us.

5735.01 Motor fuel tax definitions.

(R) "Export" means motor fuel delivered outside this state. Motor fuel delivered outside this state by or for the seller constitutes an export by the seller. Motor fuel delivered outside this state by or for the purchaser constitutes an export by the purchaser.

(Y) "Licensed exporter" means any person possessing an unrevoked exporter's license issued by the tax commissioner under section 5735.026 of the Revised Code.

5735.09 Reports of persons transporting motor fuel.

(A) Every railroad company, every street, suburban, or interurban railroad company, every pipe line company, and every water transportation company, which transports motor fuel, either in interstate or in intrastate commerce, to points within this state, and every person who transports motor fuel by any manner to a point in this state, shall report all deliveries of motor fuel made to points within this state to the tax commissioner on forms prescribed by the tax commissioner.

Such reports shall cover monthly periods, shall be submitted within thirty days after the close of the month covered by the report, shall show the name and address of the person to whom the deliveries of motor fuel were actually made, the name and address of the person that assumes ownership of the motor fuel, the point of origin, the point of delivery, the date of delivery, and the number and initials of each car if shipped by rail, the quantity of each shipment and delivery in gallons, the date delivered, the name of the person to whom delivered, the point of shipment, the point of delivery, the name of the boat or barge if delivered by water, and if delivered by other means, the manner in which such delivery is made.

(B) No person required by this section to file a report shall file a false or fraudulent report or supporting schedule.