Oklahoma Tax Commission
Form 130
Application for Refund of Motor Fuel Tax
Gasoline and Undyed Diesel Only
for Purchases July 1, 2018 and Forward.

This form is used for purchases made on July 1, 2018 and forward.

Form 130
Revised 8-2026

For Purchases 7/1/2018 and Forward

Oklahoma Tax Commission

Application for Refund of Motor Fuel Tax Gasoline and Undyed Diesel Only

NOTE: State law requires the State of Oklahoma to issue refunds via direct deposit. You will need to submit your banking information online through OkTAP via **oktap.tax.ok.gov** or through Form ARDD-100 Refund Direct Deposit Form found at **tax.ok.gov**.

Claimant's Name: (Please Print)	FEIN ☐ SSN ☐ (Check one, enter number below)
Address:	Telephone Number: (Daytime)
City, State, ZIP Code:	Type of Business or if Agriculture Include Permit Number:

Check Non-Tagged Agriculture or Off-Highway Equipment Using Exempt Fuel

☐ Tractor ☐ Combine ☐ Irrigation Unit
☐ Construction Equipment ☐ Oilfield Equipment ☐ Other Off-Highway Equipment

Purchases

NOTE: Fuel used in over-the-road vehicles utilized for agriculture purposes is not exempt and cannot be claimed for refund (i.e. pickups, trucks, cars,RVs, etc.)

Indicate appropriate refund code number for each purchase ▶
(1) Indian Tribal Members Use (2) Agriculture Use (3) Diesel Non-Highway (4) Dual Purpose Use
(5) Unlicensed Exporter (6) Tank Wagon Exporter (7) Unexpected Loss (8) Other
(9) Garbage or Solid Waste Disposal (10) Tax-Paid Exported Fuel

Date of Purchase	Retail Price Per Gallon	Name of Supplier	Location of Supplier	*Refund Code Number	Gallons of Gasoline	Gallons of Diesel
1. Total Exempt Gallons of Gasoline and/or Undyed Diesel Purchased.....						
2. Tax Rate (The rate for agriculture use of gasoline is .1692, Aviation is .1892, otherwise the rate is .19.....					X	X $.19
3. Refund Claimed (Line 1 x Line 2)					$	$

Under penalty of perjury, I declare the information contained in this report is true, correct, and complete to the best of my knowledge and belief. All purchases claimed above have been paid.

Claimant's Signature	Date

Applicant must maintain documentation to support the claim for a period of three (3) years. **Only completed claim forms will be considered. Refund Code must be given for claim to be processed.** Please see complete instructions on the back of this form.

Mail Completed Claim Form To:
Oklahoma Tax Commission
Oklahoma City, OK 73194

INSTRUCTIONS

NOTE: Use this form for purchases made on July 1, 2018 and forward.

The following may apply for a refund of the motor fuel excise tax on gasoline and/or undyed diesel fuel where the tax was previously paid:

1. Tribal members who purchased motor fuel on Indian country from their tribe. **Members of Indian tribes that contracted with the State pursuant to §500.63 of Title 68 are not eligible for this refund.**
2. Persons who purchased motor fuel for farm tractors or stationary engines used exclusively for agricultural purposes upon which the tax was previously paid. Refund claims for agricultural use of gasoline shall be less the $0.0208 levied under the Motor Fuel Code for gasoline used or consumed for agricultural purposes. **Vehicles required to be licensed by the State of Oklahoma are not exempt regardless of use.**
3. Persons who purchased undyed diesel fuel for use as heating oil, in railroad locomotives, or used for other non-highway purposes.
4. Persons who purchased undyed diesel fuel placed in the fuel supply tank of a motor vehicle and used to operate equipment attached to the motor vehicle or consumed by the vehicle while parked off the highways of this state. The following formulas may be used to compute a refund allowance for fuel used in the manner:

Gasoline or Fuel Oil Pumping	1.5 gallons per 10,000 gallons pumped
Bulk Cement	3 gallons per hour of operation
Calcium Crystals	4 gallons per hour of operation
Concrete	1.5 gallons per 5 cubic yards of concrete
Reefers	.75 gallons per hour of operation
Grain (dairy pellets)	.10 gallon per ton of grain
Grain (mash)	.225 gallon per ton of grain
Pulp	.50 gallon per cord, or 2 cords per gallon, or 4.75 gallons per hour of operation
Tree Length Pulp	.0500 gallon per ton, or 20 tons per gallon, or 3.50 gallons per hour of operation
Miles-per-gallon vs. Gallons Purchased	Use accurate milage or hubometer records
Idle Time	System documentation of on-board computers, or in the absence of documentation .05% (1/2 of one percent) of fuel consumed

5. Unlicensed exporters who purchased motor fuel and exported the fuel across state boundaries by a licensed exporter.
6. Persons who purchased motor fuel upon which the tax was previously paid and subsequently exported the fuel across state boundaries in a tank wagon within 25 miles of the state border. The exporter shall not submit a refund application until its claim exceeds $1,000.00.
7. Persons who purchased motor fuel that was purchased tax paid and contaminated by a dye or subject to an unexpected loss. Documentation of loss must accompany application.
8. Purchasers who erroneously paid the motor fuel tax. Documentation of exempt status must accompany application.
9. Effective 11-1-04, trucks designed, equipped and used exclusively for garbage or solid waste disposal may claim 35% of the tax-paid fuel or an amount greater than 35% if the taxpayer supplies evidence or an allocation of use for a tax exempt purpose satisfactory to the Oklahoma Tax Commission.
10. Effective 10/1/19, a licensed supplier/permissive supplier who purchases tax-paid fuel for export or sold tax-paid fuel to a licensed exporter tax-free may claim a refund.

Note: In an effort to minimize administrative costs and expedite processing, the Oklahoma Tax Commission requests that applicants not submit a refund application until their claim exceeds $25.00.

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