

# FUELS TAX COMPLIANCE GUIDE FOR MOTOR VEHICLE FUEL DEALERS





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# Introduction to Fuel Tax in the State of Oregon

*Whether we travel by train, plane, car, bus, bicycle or on foot, we all depend in one way or another on a safe and reliable transportation system. A multi-billion dollar investment in our people, our environment and our state, Oregon's transportation system plays a role in nearly every aspect of life – we buy food that is trucked into a grocery store, our children ride to school on buses, tourists fly in, drive around the state and then fly out, fishermen earn a living with their boats, and goods are shipped in and out along rivers and the ocean – just to name a few.*

*A sound multimodal transportation system supports our existing economy, facilitates desired growth, reduces the costs of congestion and inefficiency, and links us together to promote success in all regions of the state.*

*The money that pays to preserve, improve and operate Oregon's road system comes from state, federal, county and city sources. Oregon funds its road system through "road user fees" based on these principles:*

- *Those who use the roads pay for them;*
- *Road users pay in proportion to the road costs for which they are responsible; and*
- *Road user fees are used for constructing, improving and maintaining roads.*

*(Excerpted from Oregon Department of Transportation Key Facts - 2008)*

This publication discusses one of those "road user fees" - Fuel Tax. Fuel Tax is applied to all fuels used to propel motor vehicles on Oregon's roads and highways. The Fuel Tax program is governed by Oregon Revised Statute 319 which divides fuel into two categories:

- *Motor Vehicle Fuel and Aircraft Fuel Taxes (gasoline, gasoline blends, and aviation fuel) – A Motor Vehicle Fuel Dealer is defined as any person who imports, exports, produces, refines, manufactures, blends or compounds motor vehicle fuel or aircraft fuel.*
  - Motor Vehicle Fuel is taxed at 30¢/gallon
  - Aviation Gas is taxed at 9¢/gallon
  - Jet Fuel is taxed at 1¢/gallon
- *Use Fuel Taxes (diesel, bio-diesel, propane, compressed natural gas, etc.) –*
  - Use Fuel is taxed at 30¢/gallon (conversion rates apply to propane and CNG)

Use Fuel is broken down further into three categories:

- **Use Fuel Seller** - any person or business who sells Use Fuel to a user by placing these fuels into a receptacle on a motor vehicle, from which receptacle the fuel supplied is used to propel the motor vehicle on the roads of this state, or if the fuel is dispensed at a nonretail facility, the person that owns the user's accounts and bills the user for fuel purchased as a nonretail facility.
- **Use Fuel User** - any person who receives fuels, other than gasoline or gasoline blends, into any receptacle on a motor vehicle with the fuel used to propel the motor vehicle on the highways of this state.

A **Registered Bulk Distributor** is any person who sells bulk Use Fuel to a Use Fuel User, collects the tax and is not otherwise qualified as a Use Fuel Seller, as defined by ORS 319.520 (9)), and is therefore not licensed with the state of Oregon.

This publication continues by outlining the responsibilities and requirements of **Motor Vehicle Fuel Dealers**. Responsibilities and requirements of Use Fuel Sellers, Use Fuel Users, and Registered Bulk Distributors are outlined in separate publications.

# Motor Vehicle Fuel Dealers

Motor Vehicle Fuel tax is paid by the licensed dealer at the “first sale” or first withdrawal in Oregon, other than by bulk transfer, of motor vehicle fuel or aircraft fuel from terminal storage facilities for sale, use or distribution (see *What Constitutes a First Sale?*).

## Why do I have to become licensed as a Motor Vehicle Fuel Dealer?

A dealer license is required for any person who:

- Imports or causes to be imported motor vehicle fuels or aircraft fuels for sale, use or distribution in, and after the same reaches the State of Oregon.
  - “Dealer” does not include any person who imports into this state motor vehicle fuel in quantities of 500 gallons or less purchased from a supplier who is licensed as a dealer under ORS 319.010 to 319.430 and who assumes liability for the payment of the applicable license tax to this state.
- Produces, refines, manufactures or compounds motor vehicle fuels or aircraft fuels in the State of Oregon for use, distribution or sale in this state;
- Acquires in this state for sale, use or distribution in this state motor vehicle fuels or aircraft fuels with respect to which there has been no license tax previously incurred; or
- Acquires title to or possession of motor vehicle fuels or aircraft fuels in this state and exports the product out of this state.

## What Constitutes a First Sale?

The “first sale, use or distribution of motor vehicle fuel or aircraft fuel” is defined as:

- . . . the first withdrawal, other than by bulk transfer, of motor vehicle fuel or aircraft fuel from terminal storage facilities for sale, use or distribution. “First sale, use or distribution of motor vehicle fuel or aircraft fuel” also means the first sale, use or distribution of motor vehicle fuel or aircraft fuel after import into this state if the motor vehicle fuel or aircraft fuel is delivered other than to the terminal storage facilities of a licensed dealer.

The fuels tax is applied once the fuel is removed from terminal storage UNLESS:

- . . . the first sale, use or distribution of motor vehicle fuel or aircraft fuel is from one licensed dealer to another licensed dealer, the selling or distributing dealer is not required to pay the license tax imposed by ORS 319.020. When the purchasing or receiving dealer first sells, uses or distributes the fuel, that dealer shall pay the license tax regardless of whether the sale, use or distribution is to another licensed dealer.

This also applies to fuel being imported into the state of Oregon. The importing licensed dealer can make one ex-tax sale directly to the receiving licensed dealer.

## How do I become licensed as a Motor Vehicle Fuel Dealer?

The process begins with completing an application (available online) and providing a Surety Bond. Once these documents are provided and the information is verified, a license is issued containing a unique license number which is used in all reporting and correspondence. Additional license details include:

- No licensing fees.
- Motor Vehicle Fuel Dealer licenses are valid until cancelled and are *not* transferrable.
- A change in legal entity may require re-licensing (contact the Fuels Tax Group for further assistance).
- Dealer licenses are valid for all locations operated by the business entity.

See the section entitled “Application and Form Instructions” subsection “Completing the Application”.

## **Once I am licensed, what do I need to do?**

Compliance with Fuel Tax law consists of several things:

- Record keeping (to be retained by licensee for three years)
  - Stock summary showing monthly totals for the gallons of motor vehicle fuel or aircraft fuel handled for each owned and operated distributing location within the State of Oregon with an analysis as to inventories, receipts, sales, use, transfers, and loss or gain.
  - An actual physical gallon inventory measurement of motor vehicle fuel and aircraft fuel stocks for each owned and operated distributing location must be taken at the end of each calendar month and preserved for audit purposes.
  - A record showing all sales and withdrawals of motor vehicle fuel or aircraft fuel from storage.
  - Purchase journal showing the number of gallons of motor vehicle fuel or aircraft fuel purchased or received each month supported by purchase invoices or other documents.
  - Sales journal showing the number of gallons of motor vehicle fuel or aircraft fuel sold or distributed each month, supported by sales invoices covering each sale or delivery.
  - All required records must be summarized into calendar month totals and must be centralized in the accounting office where the periodic tax audit is to be made.
- Reporting
  - Submission of Motor Vehicle Fuel Dealer Tax Report - summary of activity resulting in a potential tax liability
    - Stock Summary used to summarize all receipts, sales, use, and distribution of motor vehicle fuel and aircraft fuels
    - Supporting schedules - detail that is summarized on tax report
  - Submission of payment of the tax liability (if applicable)
  - Report due dates - 25<sup>th</sup> of next calendar month
- Compliance
  - Participation in and cooperation with periodic audits.
  - Required records must be made available upon request during normal business hours.
  - In the event the auditor for the state is, at any time, required to be outside of Oregon in order to examine such records, the licensee will be required to reimburse the state for travel expenses, including transportation, meals, and lodging costs incurred by the auditor.

## **What is involved in an audit?**

Audits are reviews of tax reports and supporting documentation that verify the accuracy of information reported. Audits may be conducted from our office or at the licensee's location.

Supporting documentation may be any or all of the items listed in the "Recordkeeping" section of this guide. Oregon Revised Statute Chapter 319 places a three year statute of limitations on making additional tax assessments. However, if sufficient evidence proves intent to defraud, neglect to comply, or refusal to comply, assessments may be made past the three year limitation. It is current policy to go an additional three years past the limitation but the Fuels Tax Group may extend this further depending on the circumstances.

## **What are the penalties for non-compliance?**

Penalties and interest are applied based on the area of non-compliance.

- Filing late reports and/or payments = 1% of the tax liability if filed by the end of the month in which the report and payment was due. An additional 10% of the tax liability is assessed if the report and payment are filed after the last business day of the month in which the report and payment were due.
  - Reports and payments are considered to be filed timely if received on or before the due date or if a valid, legible United States Postal Service postmark/cancellation stamp or other third party evidence indicates the report/payment was remitted on the due date (postage meter machine dates are not considered valid evidence of timely filing as they may be changed by the user).
  - Late penalties apply to audit assessments as well.
- The interest applied to late payments of tax is .0329% (.000329) daily which is approximately 1% per month or 12% per year.

**How often will the Fuels Tax Group be in contact with me?**

The Fuels Tax Group is available Monday through Friday, 8:00am to 5:00pm to assist the public in complying with Fuels Tax law. We may also contact current licensees with recently revised information or reporting requirements, changes in application of Fuels Tax law or changes in industry that affect compliance.

The Fuels Tax Group will also contact licensees in writing for the following reasons:

- Reports/payments not received (Trace Letters)
- Errors in tax reports resulting in additional tax liability
- Errors in tax reports resulting in credits to the licensee
- Errors/omissions of required information
- Any other issue requiring the licensees attention

**How do I cancel my Motor Vehicle Fuel Dealer's license?**

Once the conditions that required licensing are no longer present, you may request (in writing) that your license be canceled. You may use the cancellation form available on our website, or write a letter which includes the following information:

- Licensee information
- Date of last fuel sale
- Disposition of business (closed, sold, no longer selling Motor Vehicle Fuel, etc.)
- Name and contact information of new owner (if applicable)

The Fuels Tax Group may also contact you if we find reason to believe you no longer need to be licensed.

You are responsible for filing Motor Vehicle Fuel Dealer tax report forms through the date of sale or closure and for a 30 day period after notification of the cancellation of your license. When you file your last report form, be sure to include tank meter readings taken at the close of business on the last day you owned/operated the site.

**NOTE:** Writing “final report” or similar verbiage on a Motor Vehicle Fuel Dealer tax report may not result in your license being cancelled timely. These comments do not provide sufficient information to cancel the license and may not be observed until your report has completed processing.

**Once I am filing reports, may I change the filing frequency?**

No. Motor Vehicle Fuel Dealer Tax reports are statutorily required to be filed on a monthly basis.

# Application Instructions

Once the Fuels Tax Group receives the license application, it is reviewed for completeness. If additional information is needed, we will attempt to make contact by phone or mail to obtain the information. When all the required information is provided, the license will be issued along with the following information:

- License - card displaying license number and licensee information.
- Motor Vehicle Fuel Dealer tax report forms and this Compliance Guide - also available on-line.

## **Completing the Application**

The application to obtain a Motor Vehicle Fuel Dealer license is available by mail or on the Fuels Tax Group website at: <http://fuelstax.Oregon.gov>

The last page of the application contains instructions for its completion. Please make sure to provide:

- ownership information
- previous owner (if applicable)
- bulk storage information
- date of first sale of fuel
- suppliers

Power of Attorney forms are also available and required if the licensee is using a person or entity to act in their behalf. The Fuels Tax Group will not provide information to anyone who is not duly authorized by the licensee.

## **Completing the Motor Vehicle Fuel Dealer Bond form**

This bond provides the department a means of recovering revenue in the case of default by the tax payer. The form must be signed by the licensee and the bond company as evidence that a bond was secured and is in force at the time of licensing. If the bonding company provides a similar form that is acceptable to the department, it may be used in lieu of the form provided with the license application or obtained from our website.

Bonds will be for an amount that is twice the estimated monthly tax liability OR \$250,000.00, whichever is less. If the estimated monthly tax liability cannot be determined based on existing information or the liability is less than \$1,000, the minimum bond amount is \$1,000. Based on average tax liability, bond amounts may be increased or decreased either at the request of the licensee (in writing) or during the Fuels Tax Group's annual review of bonds.

## **DEPOSITS IN LIEU OF BOND**

In lieu of providing a surety bond, the licensee may elect to place funds or securities on deposit with the department. This requires the completion of the Deposit in Lieu of Bond form which is available by mail or on the Fuels Tax Group website at: <http://fuelstax.Oregon.gov>. The form must be signed by the depositor.

# Tax Report and Schedule Instructions

The Motor Vehicle Fuel Dealer Tax Report and supporting schedules are designed to meet the statutory reporting and record keeping requirements while at the same time providing the necessary information for the Fuels Tax Group to verify the accuracy and validity of the information being reported.

Rather than leave a licensee in the dark as to how to properly report their fuel sales and remit the applicable taxes, this guide was created to provide step by step detailed instructions. Licensees may also contact the Fuels Tax Group at any time and receive one-on-one assistance from an experienced staff member.

Licensees may use the forms supplied by the Fuels Tax Group or may provide similar forms/reporting methods that have been **reviewed and approved by the Department**. If you e-mail your forms and supporting schedules, you will still need to print and sign the tax report form ("front page") and include it with your remittance

## *Line By Line Instructions*

**Note: Schedules supporting lines on the Stock Summary should be completed prior to completing the Stock Summary. Once the Stock Summary is completed, the Tax Report can be completed. Not all operations will use every schedule. Examples of these forms are provided at the end of the summary.**

## TAX REPORT - (FORM 735-1302)

**General Purpose** - to summarize fuel purchases and sales as they relate to the Oregon motor vehicle fuel and aircraft fuel tax. The Tax Report is used to determine Oregon tax liability, interest, and penalties for gasoline (which includes ethanol gasoline), aviation gasoline, and jet fuel. Each entry on lines 4 through 8 of this form must be supported by a schedule as shown in the instructions for the Stock Summary.

### **Dealer Information:**

Enter the name under which your Oregon Motor Vehicle/Aircraft Fuel Dealer License is issued, the license number, the name of the calendar month and the year for which this report is filed.

### **Required Supporting Schedules:**

- Stock Summary Schedule (Form 735-1303)
- Ethanol Stock Summary (Form 735-1303A)
- Schedules 1, 2, 3, & 4 (Form 735-1304 - Multiple Use - Receipts)
- Schedules 5.1, 5.2, 5.3, 6, 7, & 8 (Form 735-1305 - Multiple Use - Distribution)
- Miscellaneous Schedule (Form 735-1306 - Multiple Use)

**LINE 1 - SALES, USE, AND DISTRIBUTION IN OREGON** - Enter the gallons shown on line 14 of the Stock Summary Schedule for all columns.

**LINE 2 - ADJUSTMENTS AND CORRECTIONS** - Do not use - for Fuels Tax Group use only.

**LINE 3 - TOTAL DISTRIBUTION** - Re-enter figures from line 1.

**LINE 4 - OREGON TAX-PAID PURCHASES** - Enter the gallons shown on line 2a of the Stock Summary Schedule for all columns.

**LINE 5 - EX-TAX SALES, EXCHANGES, DISTRIBUTION TO OREGON DEALERS** - Enter the gallons shown on line 11 of the Stock Summary Schedule for all columns.

**LINE 6 - EXPORTS FROM OREGON** - Enter the gallons shown on line 12 of the Stock Summary Schedule for all columns.

**LINE 7 - SALES TO U.S. ARMED FORCES** - Enter the gallons shown on line 13 of the Stock Summary Schedule for all columns.

**LINE 8 - OTHER (MISCELLANEOUS DEDUCTIONS SCHEDULE)** - Gallons entered on this line reflect only Miscellaneous Deductions that are not reported elsewhere and must be supported by a Miscellaneous Deduction Schedule.

**LINE 9 - TOTAL DEDUCTIONS** - Enter the sum of lines 4 through 8 for all columns.

**LINE 10 - TOTAL GALLONS SUBJECT TO OREGON TAX** - Equals line 3 minus line 9 for all columns.

**LINE 11 - TAX RATE** - These are the current Oregon motor vehicle fuel, aviation gasoline and jet fuel tax rates. You will be notified in advance if any of these rates change.

**LINE 12 - TAX DUE** - Line 10 multiplied by line 11 for all columns. Enter the sum of columns A, B, & C in the Total Column on line 12.

**LINE 13 - OTHER ADDITIONS OR CREDITS** (Attach explanation immediately behind Tax Report) – Enter other charges or credits as initiated by the Fuels Tax Group. Enter the sum of columns A, B, & C in the Total Column on line 13.

*Note: Correction of errors initiated by the licensee, for previously filed reports, must be reported on the amended report forms:*

- (735-1302MA) Gasoline and Ethanol Gasoline
- (735-1302AA) Aviation Gasoline
- (735-1302JA) Jet Fuel

**LINE 14 - INTEREST** - If the Tax Report is postmarked after the due date, interest at a rate of .0329% per day is due.

- Note the number of calendar days the remittance is late.
- Multiply the number of days late by the tax due on line 12
- Multiply the result by .000329.
- Enter the result as appropriate for columns A, B, & C. Then enter the sum of column A, B, & C in Column D (Total Column) on line 14.

**LINE 15 - PENALTIES** - Penalties may apply in four different ways.

1. If the Oregon motor vehicle fuel and aircraft fuel license tax is not **postmarked** by the 25th of the month (or the first business day following the 25th if the 25th falls on a Saturday, Sunday or legal holiday), **BUT** the tax is **postmarked** on or before the last day of the month in which the tax was due, the penalty is 1% of the tax due.
2. If the Oregon motor vehicle fuel and aircraft fuel license tax is not **postmarked** by the 25th of the month (or the first business day following the 25th if the 25th falls on a Saturday, Sunday or legal holiday), and the tax is **NOT postmarked** before the last day of the month, the penalty is 11% of the tax due. The 11% penalty is a combination of the 1% penalty mentioned in (1) above plus a 10% penalty for filing after the last day of the month in which the tax was due.
3. If no tax is due, and the tax report is **postmarked** after the 25th of the month (or the first business day following the 25th if the 25th falls on a Saturday, Sunday or legal holiday) following the month for which the report is due, a penalty of \$25 is due. There is no provision for waiver of this penalty.
4. If your report is for a period in which you were **NOT** an Oregon licensed motor vehicle fuel dealer, and yet have performed the acts of a dealer as stated under ORS 319.010 (6), a penalty of 100% of the tax is due. If a penalty is due, note where indicated on line 15 of the Tax Report if it applies to **late filing** where no tax is due (\$25 penalty) or if it applies under 1, 2 or 4 above where a penalty is applied to **tax**. If you feel the late filing or failure to obtain an Oregon motor vehicle/aircraft fuel dealer's license was due to reasonable cause and without intent to avoid payment, the penalties noted under 1, 2, and 4 above **MAY** be waived. Contact the Fuels Tax Group in writing regarding potential penalty waiver.

**LINE 16 - TOTAL DUE** - This is the sum of lines 12, 13, 14, & 15 for all columns. When the total amount due for each column has been calculated, enter the sum of Columns A, B, & C in Column D (Total Column) on line 16. Pay amount due on line 16 of the Total Column (Column D).

LINE 17 - AMOUNT PAID - Fuels Tax Group - OFFICE USE ONLY.

LINE 18 - (OVERPAYMENT) OR UNDERPAYMENT - Fuels Tax Group - OFFICE USE ONLY

**CERTIFICATE INSTRUCTIONS** – *Completion of the certificate at the lower part of the Tax Report is mandatory as it certifies that the gallons distributed are accurately and completely represented to the best of the licensee's knowledge. Print or type:*

- The name under which you are licensed as an Oregon Motor Vehicle/Aircraft Fuel Dealer (Name of Licensee\_\_\_\_\_).
- The name of the person preparing the report (Name of Tax Preparer \_\_\_\_\_).
- The city and state, province, and/or country where this report was signed (Dated at\_\_\_\_\_).
- The day of the month on which the report was filed with the Oregon Department of Transportation (This\_\_\_\_\_).
- The month in which the report was filed (Day of\_\_\_\_\_).
- The year in which the report was filed.
- The name of the authorized agent signing the certificate (Print).
- Your title (Owner, President, Controller, Tax Supervisor, etc.).
- SIGN YOUR NAME **BY HAND** AS AUTHORIZED AGENT

**Example of the Tax Report**

Make check payable and mail report and remittance to:  
**OREGON DEPT OF TRANSPORTATION**  
**FUELS TAX GROUP UNIT 06**  
**PO BOX 4395**  
**PORTLAND, OR 97208-4395**

## State of OREGON

### Motor Vehicle Fuel and Aircraft Fuel License Tax

This report is required to be filed with the Oregon Department of Transportation on or before the 25<sup>th</sup> day of the month following the calendar month in which the fuel reported herein was sold, used, and/or distributed.

**For the Month / Year of: December, 2011**

Forms available at:  
<http://fuelstax.oregon.gov>  
**FUELS TAX GROUP**  
**550 CAPITOL ST NE**  
**SALEM, OR 97301-2530**  
**PHONE: (503) 378-8150 or (888) 753-2525**  
**FAX: (503) 378-3060**

Licensee Name XYZ CORPORATION			License # 1234			
Address 1234 Dealer Street						
City Salem	State OR	ZIP 97000	Column A <i>Gasoline</i>	Column B <i>Aviation Gasoline</i>	Column C <i>Jet Fuel</i>	Column D <i>Total</i>

**DISTRIBUTION**

1. Sales, Use, and Distribution in Oregon (From Form 1303, Line 14).....	373,371	107,442	115,045	
2. Adjustments and Corrections - OFFICE USE ONLY.....				
<b>3. TOTAL DISTRIBUTION (Sum of Lines 1 &amp; 2 for Columns ABC).....</b>	<b>373,371</b>	<b>107,442</b>	<b>115,045</b>	

**DEDUCTIONS**

4. Oregon Tax-Paid Purchases (From Form 1303, Line 2a).....	3,000	0	0	
5. Ex-Tax Sales, Exchanges, Distribution to Oregon Dealers (From Form 1303 Line 11)	66,913	85,144	60,000	
6. Exports from Oregon (From Form 1303, Line 12).....	27,100	10,298	10,045	
7. Sales to U.S. Armed Forces (From Form 1303, Line 13).....	0	7,000	0	
8. Other (Attach Form 1306).....	0	0	0	
<b>9. TOTAL DEDUCTIONS (Sum of Lines 4-8 for Columns ABC).....</b>	<b>97,013</b>	<b>102,442</b>	<b>70,045</b>	
<b>10. TOTAL GALLONS SUBJECT TO OREGON TAX (Line 3 minus Line 9 for ABC).....</b>	<b>276,358</b>	<b>5,000</b>	<b>45,000</b>	
<b>11. TAX RATE.....</b>	<b>\$0.30</b>	<b>\$0.09</b>	<b>\$0.01</b>	
<b>12. TAX DUE (Line 10 X Line 11 for ABC) Enter Sum Columns ABC in Column D.....</b>	<b>\$82,907.40</b>	<b>\$450.00</b>	<b>\$450.00</b>	<b>\$83,807.40</b>
13. Other Additions or Credits (Attach Explanation) Enter Sum Columns ABC in Column D	\$	\$	\$	\$
14. Interest (.000329 X # of days late X amt of tax due) Enter Sum Columns ABC in Column D	\$	\$	\$	\$
15. Penalties (late filing____) or (tax____) Enter Sum Columns ABC in Column D.....	\$	\$	\$	\$
<b>16. TOTAL DUE (Sum Lines 12-15 for Columns ABC) - PAY AMOUNT IN COLUMN D</b>	<b>\$82,907.40</b>	<b>\$450.00</b>	<b>\$450.00</b>	<b>\$83,807.40</b>
17. Amount Paid - OFFICE USE ONLY.....	\$	\$	\$	\$
18. <Overpayment> or Underpayment -OFFICE USE ONLY-.....	\$	\$	\$	\$

**CERTIFICATE** - I hereby certify that this report, including the accompanying schedules and statements, is a full, true, and complete report of the number of gallons of motor vehicle fuel and aircraft fuel sold, used, and distributed within the State of Oregon during the month above stated by

NAME OF LICENSEE \_\_\_\_\_

DATED AT: \_\_\_\_\_ THIS \_\_\_\_\_ DAY OF \_\_\_\_\_

NAME OF AUTHORIZED AGENT (PRINT) \_\_\_\_\_

NAME OF TAX REPORT PREPARER (PRINT) \_\_\_\_\_

SIGNATURE OF AUTHORIZED AGENT \_\_\_\_\_

TITLE \_\_\_\_\_

**NOTE:** THIS REPORT MUST BE SIGNED BY A PRINCIPAL OFFICER OR BY AN AUTHORIZED AGENT WHEN MADE BY A CORPORATION, AND BY THE MANAGING AGENT OR OWNER WHEN MADE BY A FIRM OR ASSOCIATION. AN INDIVIDUAL IS REQUIRED TO SIGN HIS OR HER OWN REPORT.

**Oregon Tax Report Form 735-1302 (01/11)**

## STOCK SUMMARY (FORM 735-1303)

**General Purpose:** to summarize all receipts, sales, use, and distribution of gasoline, ethanol gasoline, aviation gasoline, and aviation jet fuel handled in Oregon. The Stock Summary verifies that the gallons available for sale (beginning inventory and receipts) equals the gallons disbursed and remaining in inventory.

### Dealer Information:

Enter the name under which your Oregon Motor Vehicle/Aircraft Fuel Dealer License is issued, the license number, the name of the calendar month and the year for which this report is filed.

Note: The Stock Summary requires a separate accounting for each fuel type: Gasoline, Aviation Gasoline, and Jet Fuel. Enter the sum of gasoline and ethanol gasoline gallons in Column A, aviation gasoline gallons in Column B and jet fuel gallons in Column C.

**LINE 1 - OPENING PHYSICAL INVENTORY** - For each product handled (gasoline, aviation gasoline, jet fuel) enter the opening physical inventory in the corresponding product column. Opening inventory is the previous months closing physical inventory, which has been derived from an actual inventory measurement performed **at the close of business** on the last calendar day of the previous reporting month. If you do not use bulk storage in Oregon, or report on a basis where sales, use, and distribution equal the amount purchased, place a zero in this space.

**NOTE:** Add gasoline and ethanol gasoline opening physical inventory together and enter the result in column A. Unblended ethanol inventory is reported separately on the Ethanol Stock Summary (form 735-1303A) and should not be included here. Ethanol inventory subsequently blended with gasoline is carried forward from line 4 of the Ethanol Stock Summary to line 6(b) of the Stock Summary.

The opening physical inventory includes **only ex-tax bulk storage in Oregon**. Ex-tax bulk storage inventory is gasoline, aviation gasoline, or jet fuel in storage facilities that **are not** directly connected or piped to card-lock, key-lock, and/or retail stations. If a bulk storage facility is directly connected or piped to a card-lock, key-lock, or retail station(s), all gallons delivered to that bulk storage facility are directly available for sale and therefore included in taxable deliveries to your own facilities reported on line 8.

**LINE 2a - OREGON TAX-PAID TO SUPPLIERS** - For each product handled (gasoline, aviation gasoline, jet fuel), enter the tax-paid purchases in the corresponding product column. Gallons entered on this line include all gasoline, aviation gasoline and aviation jet fuel acquired in Oregon, on which the Oregon tax **was** paid to the supplier.

**LINE 2b - OREGON TAX NOT PAID TO SUPPLIERS** - For each product handled (gasoline, aviation gasoline, jet fuel) enter the gallons acquired in Oregon on which the Oregon tax **was not** paid to the supplier in the corresponding product column. Support the gallons reported on this line with the Multiple Schedule of Receipts (schedules 2A, 2B, 2C, and/or 2D as applicable).

**LINE 3 - IMPORT SALES INTO OREGON** - For each product handled (gasoline, aviation gasoline, jet fuel), enter the gallons acquired **OUTSIDE** Oregon and sold directly to customers, delivered directly to company owned/controlled stations, and/or delivered into other taxable storage in Oregon in the corresponding product column. Support the gallons reported on this line with the Multiple Schedule of Receipts (schedules 3A, 3B, 3C, and/or 3D as applicable).

**LINE 4 - IMPORT TRANSFERS INTO OREGON** - For each product handled (gasoline, aviation gasoline, jet fuel), enter the gallons acquired **OUTSIDE** Oregon and distributed into Oregon ex-tax storage facilities that you own or control. Enter the gallons in the corresponding product column (applies to terminal and bulk storage only). Support the gallons reported on this line with the Multiple Schedule of Receipts (schedules 4A, 4B, 4C, and/or 4D as applicable).

**LINE 5- WITHIN OREGON TRANSFERS - INTRA-STATE** - For each product handled (gasoline, aviation gasoline, jet fuel), enter the gallons transferred **INTO** one bulk storage facility or terminal in Oregon from another bulk storage facility or terminal in Oregon. Enter the sum of gasoline and ethanol gasoline gallons in Column A, aviation gasoline gallons in Column B, and jet fuel gallons in Column C.

**NOTE:** Schedules and detail for Within Oregon Transfers need not be sent with the completed tax report. Provide schedules and detail to the Fuels Tax Group upon request.

**LINE 6a - FROM OTHER PRODUCTS: REBRANDS** - For each product handled (gasoline, aviation gasoline, jet fuel), enter the gallons rebranded **TO** Oregon taxable products from Oregon non-taxable products (excluding ethanol). Enter the sum of gasoline and ethanol gasoline gallons in Column A, aviation gasoline gallons in Column B, and jet fuel gallons in Column C.

When added to gasoline, chemicals, additives or other products become taxable as motor vehicle fuel. Show the gallons of chemicals, additives, or other products added to motor vehicle fuel on Line 6a. Rebranding can also occur when a non-taxable product is sold as a taxable product. For example: Product purchased as clear kerosene and sold as jet fuel. In this example the gallons of clear kerosene (a non-taxable product), rebranded to jet fuel (a taxable product) are shown on Line 6a.

*NOTE: Schedules and detail for Rebrands need not be sent with the completed tax report. Provide schedules and detail to the Fuels Tax Group upon request.*

**LINE 6b - FROM OTHER PRODUCTS: ETHANOL YOU BLENDED WITH GASOLINE** - Enter the gallons of ethanol combined with gasoline to produce an ethanol-blended fuel. Support gallons reported on this line by completing the Ethanol Stock Summary (Form 735-1303A).

**LINE 7 - TOTAL STOCK TO ACCOUNT FOR** - Enter the sum of lines 1, 2a, 2b, 3, 4, 5, 6a, and 6b for all columns.

**LINE 8 - DELIVERIES TO YOUR OWN SERVICE STATIONS, CARD/KEYLOCKS IN OREGON** – For each product handled (gasoline, aviation gasoline, jet fuel), enter the gallons distributed or delivered to your own service stations, card-locks, or key-locks in the corresponding column. ***This distribution is taxable when the delivery is made.***

Service station, card-lock, or key-lock storage of gasoline, aviation gasoline, and jet fuel is therefore always taxable storage. Support the gallons reported on this line with the Multiple Schedule of Disbursements (schedules 5.1A, 5.1B, 5.1C, and/or 5.1D as applicable).

**LINE 9 - TAX INCLUDED SALES OR DISTRIBUTION TO OREGON LICENSED DEALERS** - For each product handled (gasoline, aviation gasoline, jet fuel), enter the gallons sold or distributed to other Oregon Licensed Motor Vehicle/Aircraft Fuel Dealers on which you charged the Oregon tax. Support the gallons reported on this line with the Multiple Schedule of Disbursements (schedules 5.2A, 5.2B, 5.2C, and/or 5.2D as applicable).

**LINE 10 - ALL OTHER TAXABLE SALES, USE, & DISTRIBUTION** - For each product handled (gasoline, aviation gasoline, jet fuel), enter all other taxable gallons sold, used (including own use), or distributed. Typically the gallons reported on this line will consist of taxable sales or distribution to customers and taxable sales, use, and/or distribution not elsewhere reported. Support the gallons reported on this line with the Multiple Schedule of Disbursements (schedules 5.3A, 5.3B, 5.3C, and/or 5.3D as applicable).

**LINE 11 - EX-TAX SALES, EXCHANGES, OR DISTRIBUTION TO LICENSED DEALERS IN OREGON** - For each product handled (gasoline, aviation gasoline, jet fuel), enter the gallons sold or distributed to, or exchanged with, other Oregon Licensed Motor Vehicle/Aircraft Fuel Dealers on which the Oregon motor vehicle/aircraft fuel tax was not charged (ex-tax sales). Support the gallons reported on this line with the Multiple Schedule of Disbursements (schedules 6A, 6B, 6C, and/or 6D as applicable).

**LINE 12 - EXPORTS FROM OREGON** - For each product handled (gasoline, aviation gasoline, jet fuel), enter the gallons sold or distributed from Oregon to other states or countries. Exports from Oregon include:

- Product sold or distributed from Oregon directly to customers in other states/countries.
- Product sold or distributed from Oregon to your own service station, card-locks, or key-locks in other states/countries.
- Product transferred from Oregon into bulk storage you own or control in other states/countries.

Support the gallons reported on this line with the Multiple Schedule of Disbursements (schedule 7A, 7B, 7C, and/or 7D as applicable).

**LINE 13 - SALES TO U.S. ARMED FORCES FOR USE IN SHIPS, AIRCRAFT, OR FOR EXPORT** – For each product handled (gasoline, aviation gasoline, jet fuel), enter the gallons sold exclusive of the Oregon motor vehicle fuel tax to the U.S. Armed Forces for use in ships, aircraft, or for export. Support the gallons reported on this line with the Multiple Schedule of Disbursements (schedules 8A, 8B, 8C, and/or 8D as applicable). An Exemption Certificate,

(Form 735-1308) must be completed and signed to support the gallons reported on line 13. **Complete Schedule 8 and the Exemption Certificate using the instructions below.**

**NOTE:** Only sales of product to the U.S. ARMED FORCES for use in SHIPS, AIRCRAFT, OR FOR EXPORT qualifies for the exemption.

**LINE 14 - TOTAL SALES, USE, & DISTRIBUTION** - Enter the sum of lines 8, 9, 10, 11, 12, & 13 for all columns. Also enter the gallons shown on line 14 to line 1 of the Tax Report in the appropriate product columns.

**LINE 15 - WITHIN OREGON TRANSFERS - INTRA-STATE** - For each product handled (gasoline, aviation gasoline, jet fuel), enter the gallons transferred **FROM** one bulk storage facility or terminal in Oregon to another bulk storage facility or terminal in Oregon. Enter the sum of gasoline and ethanol gasoline gallons in Column A, aviation gasoline gallons in Column B, and jet fuel gallons in Column C.

**NOTE:** Schedules and detail for Within Oregon Transfers need not be sent with the completed tax report. Provide schedules and detail to the Fuels Tax Group upon request.

**LINE 16 - TO OTHER PRODUCTS: REBRANDS** - For each product handled (gasoline, aviation gasoline, jet fuel), enter the gallons rebranded **FROM** Oregon taxable products **TO** Oregon NON taxable products. Enter the sum of gasoline and ethanol gasoline gallons in Column A, aviation gasoline gallons in Column B, and jet fuel gallons in Column C.

**NOTE:** Schedules and detail for Rebrands need not be sent with the completed tax report. Provide schedules and detail to the Fuels Tax Group upon request.

**LINE 17 - LOSS OR (GAIN)** - For each product handled (gasoline, aviation gasoline, jet fuel (excluding ethanol)) enter the loss or gain as follows:

- a) Noted in the physical measurement of your ex-tax bulk storage facilities.
- b) From temperature changes when you are moving product from one point to another.
- c) From loss when transporting product by pipeline or barge.

Enter the sum of gasoline and ethanol gasoline gallons in Column A, aviation gasoline gallons in Column B, and jet fuel gallons in Column C.

**NOTE 1:** Gains should be shown in bracketed "( )" numbers and be subtracted when totaling lines 14 - 18. Schedules and detail for Loss or (Gain) need not be sent with the completed tax report. Provide schedules and detail to the Fuels Tax Group upon request.

**LINE 18 - CLOSING PHYSICAL INVENTORY** - For each product handled (gasoline, aviation gasoline, jet fuel (excluding ethanol)) enter the closing physical inventory in the corresponding product column. Add gasoline and ethanol gasoline opening physical inventory together and enter the result in Column A. Enter aviation gasoline opening physical inventory in Column B and jet fuel opening physical inventory in Column C.

The closing physical inventory includes **only ex-tax bulk storage in Oregon**. Record closing physical inventory, which has been derived from an actual inventory measurement performed **at the close of business** on the last calendar day of the reporting month. If you do not use bulk storage in Oregon, or report on a basis where sales, use, and distribution equal the amount purchased, place a zero in this space.

**NOTE 1:** Include only ex-tax bulk storage inventory on line 18. Ex-tax bulk storage inventory is gasoline, aviation gasoline, or jet fuel in storage facilities that **are not** directly connected or piped to card-lock, key-lock, and/or retail stations. **If a bulk storage facility is directly connected or piped to a card-lock, key-lock, or retail station(s), all gallons distributed or delivered to that bulk storage facility are directly available for sale and therefore included in taxable deliveries to your own facilities reported on the Stock Summary line 8.**

**NOTE 2:** Do not report inventory remaining in cardlock, key-lock, and/or retail stations. Card-lock, key-lock, and/or retail station inventory is **not** bulk storage. Report gallons delivered to card-lock, key-lock, and/or retail stations as taxable deliveries on the Stock Summary line 8.

**NOTE 3:** Oregon Ethanol inventory is reported separately on Ethanol Stock Summary and should not be included here.

**NOTE 4:** Schedules and detail for Closing Physical Inventory need not be sent with the completed tax report. Provide schedules and detail to the Fuels Tax Group upon request.

**LINE 19 - TOTAL STOCK ACCOUNTED FOR** - This is the sum of lines 14 through 18 for all columns. This line should agree with the gallons reported on line 7 for each column.

Example of the Stock Summary

Forms available at  
<http://fuelstax.oregon.gov>  
**FUELS TAX GROUP**  
 550 CAPITOL ST NE  
 SALEM, OR 97301-2530  
 PHONE: (503) 378-8150 or (888) 753-2525  
 FAX: (503) 378-3060

# State of OREGON

STOCK SUMMARY SCHEDULE - Gallons of Motor Vehicle Fuel /Aircraft Fuel Handled in the State of Oregon for

Licensee Name <b>XYZ CORPORATION</b>	License # <b>1234</b>	Month/Year <b>December 2011</b>
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	Column A <i>Gasoline</i>	Column B <i>Aviation Gasoline</i>	Column C <i>Jet Fuel</i>
<b>RECEIPTS</b>			
1. Opening Physical Inventory (EX-TAX PRODUCT ONLY) .....	5,732,310	760,000	180,906
2. Motor Vehicle Fuel and Aircraft Fuel Acquired in Oregon			
a) Oregon TAX-PAID TO SUPPLIERS (Schedule 1ABC and/or D) .....	3,000	0	0
b) Oregon TAX NOT PAID TO SUPPLIERS (Schedule 2ABC and/or D) .....	1,083,533	6,000	250,000
3. Import Sales Into Oregon (Schedule 3ABC and/or D) .....	10,100	5,000	0
4. Import Transfers Into Oregon (Schedule 4ABC and/or D) .....	0	0	4,204,358
5. Within Oregon Transfers – Intra-State .....	21,327,157	431,735	5,000
6. From Other Products:			
a) Rebrands .....	63,723,355	413,735	0
b) Ethanol You Blended With Gasoline - (From Form 1303A, Line 4) .....	3,262,945		
7. TOTAL STOCK TO ACCOUNT FOR (Sum of Lines 1-6b for Columns ABC).....	<b>95,142,400</b>	<b>1,598,553</b>	<b>4,640,264</b>
<b>DISBURSEMENTS</b>			
8. Deliveries to your own Service Stations, Card/Keylocks in Oregon (Schedule 5.1ABC and/or D)...	175,000	0	0
9. Tax Included Sales or Distribution to Oregon Licensed Dealers (Schedule 5.2ABC and/or D) .....	0	0	45,000
10. All Other Taxable Sales, Use, & Distribution in Oregon (Schedule 5.3ABC and/or D).....	104,358	5,000	0
11. Ex-Tax Sales, Exchanges, or Distribution to Oregon Licensed Dealers (Schedule 6ABC and/or D) .....	66,913	85,144	60,000
12. Exports from Oregon (Schedule 7ABC and/or D) .....	27,100	10,298	10,045
13. Sales to U.S. Armed Forces for use in Ships, Aircraft, or for Export (Schedule 8ABC and/or D).....	0	7,000	0
14. TOTAL SALES, USE, DISTRIBUTION (Sum of Lines 8-13 for ABC-Forward to Form 1302, Line 1)	<b>373,371</b>	<b>107,442</b>	<b>115,045</b>
15. Within Oregon Transfers – Intra-State .....	21,327,156	413,818	1,286,768
16. To Other Products (Rebrands) .....	63,712,892	40,000	2,264
17. Loss or (Gain) a) Storage .....	(501,275)	850	(4,810)
b) Temperature .....	0	0	0
c) Transportation .....	0	0	0
18. Closing Physical Inventory (EX-TAX PRODUCT ONLY) .....	10,230,256	1,036,443	3,240,997
19. TOTAL STOCK ACCOUNTED FOR (Sum Lines 14-18. Note: Line 19 must equal Line 7) .....	<b>95,142,400</b>	<b>1,598,553</b>	<b>4,640,264</b>

**Oregon Stock Summary Form 735-1303 (01/11)**

## OREGON SCHEDULE OF RECEIPTS (FORM 735-1304) – Multiple Schedules

**Required Supporting Schedules:**

Detailed schedules completed on the Multiple Schedule of Receipts and the Multiple Schedule of Disbursements are required to support certain line items on the Stock Summary. Where the line item description on the Stock Summary includes a reference to a Supporting Schedule (Schedules 1 – 8), the supporting schedule(s) must be prepared and submitted with the completed tax report documents. All information in the supporting schedules must be submitted as described in these instructions. Missing detail may result in additional tax, interest, and/or penalties. Report loads by fuel type (gasoline, ethanol gasoline, aviation gasoline, jet fuel), not by fuel grade (premium, mid-grade and regular gasoline).

### SCHEDULE 1 – Tax Paid Purchases

**A. CIRCLE THE SCHEDULE NUMBER AND PRODUCT CODE:** On each applicable Multiple Schedule of Receipts circle the appropriate Schedule Number and corresponding Product Code. **Prepare a separate Schedule 1 for each product you are reporting.**

**B. COMPLETE THE DETAIL SECTION:** In the DETAIL SECTION of each Schedule 1, provide load by load detail of all gallons received in Oregon on which the Oregon tax has been paid to supplier. **Sort and Subtotal load by load detail by supplier.**

**Complete all columns as follows:**

- (1) **Name of Carrier** - Enter the name of the entity that transported the fuel.
- (2) **Origin** - Enter the **city** where the fuel was loaded.
- (3) **Destination** - Enter the **delivery point city** where the fuel was unloaded.
- (4) **Acquired From (Schedule 1, 2, & 4) Sold to (Schedule 3)** - For Schedule 1 - Enter the supplier name.
- (5) **Dealer License Number** - If the supplier is a Licensed Motor Vehicle/Aircraft Fuel Dealer enter their Oregon Motor Vehicle Fuel dealer license number. If the supplier is not a Licensed Motor Vehicle/Aircraft Fuel Dealer no entry in this column is required.
- (6) **Date** - Enter the date the fuel was loaded at origin.
- (7) **Document Number** - Enter the bill of lading number. If a bill of lading was not issued, enter the shipping document/delivery ticket number.
- (8) **Gallons** - Enter gallons purchased on a load by load basis. Round load by load gallons to the nearest whole gallon.
- (9) **Other** - Show the supplier's invoice number in this column.

**C. COMPUTE AND FORWARD TOTALS:** For each Schedule 1 compute a total of tax-paid purchases at the bottom of the schedule in the TOTAL box. Forward the grand total (sum of 1A & 1B), 1C, & 1D as indicated below:

SCHEDULE NO.	FORWARD TO STOCK SUMMARY	ALSO FORWARD TO TAX REPORT
SUM OF SCHEDULE 1A & 1B	COLUMN A LINE 2a	COLUMN A LINE 4
SCHEDULE 1C	COLUMN B LINE 2a	COLUMN B LINE 4
SCHEDULE 1D	COLUMN C LINE 2a	COLUMN C LINE 4

Example of Schedule 1

**State of OREGON**  
**Motor Vehicle Fuel Tax Multiple Schedule of RECEIPTS**

Forms available at:  
<http://fuelstax.oregon.gov>  
**FUELS TAX GROUP**  
 550 CAPITOL ST NE  
 SALEM, OR 97301-2530  
 PHONE: (503) 378-8150 or (888) 753-2525  
 FAX: (503) 378-3060

Licensee Name XYZ CORPORATION	License # 1234	Month/Year December 2011
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Schedule Number - (Circle ONE schedule number) Product Code - (Circle ONE product code)

**1 OREGON TAX-PAID PURCHASES** - Gallons Received Oregon Tax-Paid to Supplier - Supports Stock Summary Form 1303, LINE 2a  **A Gasoline**

**2 EX-TAX RECEIPTS** - Gallons Received Oregon Tax Not Paid to Supplier - Supports Stock Summary Form 1303, LINE 2b  **B - Ethanol Gasoline**

**3 IMPORT SALES** - Gallons Imported Direct to Customers or Delivered into Taxable Storage - Supports Stock Summary Form 1303, LINE 3  **C - Aviation Gasoline**

**4 IMPORT TRANSFERS** - Gallons Imported into Ex-Tax Storage (Terminals & Bulk Plants Only) - Supports Stock Summary Form 1303, LINE 4  **D - Jet Fuel**

**DETAIL SECTION**

Check here if amending a prior schedule

(1) Name of Carrier	(2) City of Origin	(3) City of Destination	(4) Acquired From (Schedule 1, 2, 4) or Sold To (Schedule 3)	(5) Dealer License Number	(6) Date (See Instructions)	(7) Document # (See Instructions)	(8) Gallons	(9) Other
CARRIER 1	Portland	Salem	MVF Dealer 1	1111	08/11/11	19160	3,000	
<b>TOTAL</b>							<b>3,000</b>	

Oregon Schedule of Receipts Form 735-1304 (01/11)

## SCHEDULE 2 – Ex-Tax Receipts

**A. CIRCLE THE SCHEDULE NUMBER AND PRODUCT CODE:** On each applicable Multiple Schedule of Receipts circle the appropriate Schedule Number and corresponding Product Code. *Prepare a separate Schedule 2 for each product you are reporting.*

**B. COMPLETE THE DETAIL SECTION:** In the DETAIL SECTION of each Schedule 2, provide load by load detail of all gallons received in Oregon on which the Oregon tax has not been paid to supplier. *Sort and subtotal load by load detail by supplier.*

**Complete all columns as follows:**

- (1) **Name of Carrier** - Enter the name of the entity that transported the fuel.
- (2) **Origin** - Enter the city where the fuel was loaded.
- (3) **Destination** - Enter the delivery point city where the fuel was unloaded.
- (4) **Acquired From (Schedule 1, 2, & 4) Sold to (Schedule 3)** - For Schedule 2 - Enter the supplier name.
- (5) **Dealer License Number** - Enter the supplier's Oregon Motor Vehicle/Aircraft Fuel Dealer License Number.
- (6) **Date** - Enter the date the fuel was loaded at origin.
- (7) **Document Number** - Enter the bill of lading number. If a bill of lading was not issued, enter the shipping document/delivery ticket number.
- (8) **Gallons** - Enter gallons purchased on a load by load basis. Round load by load gallons to the nearest whole gallon.
- (9) **Other** - Show the supplier's invoice number in this column.

**C. COMPUTE AND FORWARD TOTALS:** For each Schedule 2 compute a total of ex-tax receipts at the bottom of the schedule in the TOTAL box. Forward the grand total (sum of 2A & 2B), 2C, & 2D as indicated below:

SCHEDULE NO.	FORWARD TO STOCK SUMMARY
SUM OF SCHEDULE 2A & 2B	COLUMN A LINE 2b
SCHEDULE 2C	COLUMN B LINE 2b
SCHEDULE 2D	COLUMN C LINE 2b

Example of Schedule 2

**State of OREGON**  
**Motor Vehicle Fuel Tax Multiple Schedule of RECEIPTS**

Forms available at:  
<http://fuelstax.oregon.gov>  
**FUELS TAX GROUP**  
 550 CAPITOL ST NE  
 SALEM, OR 97301-2530  
 PHONE: (503) 378-8150 or (888) 753-2525  
 FAX: (503) 378-3060

Licensee Name XYZ CORPORATION	License # 1234	Month/Year December 2011
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Schedule Number - (Circle ONE schedule number) Product Code - (Circle ONE product code)

- |   |   |
|---|---|
| <input type="radio"/> 1 OREGON TAX-PAID PURCHASES - Gallons Received Oregon Tax-Paid to Supplier - Supports Stock Summary Form 1303, LINE 2a              | <input checked="" type="radio"/> A Gasoline |
| <input checked="" type="radio"/> 2 EX-TAX RECEIPTS - Gallons Received Oregon Tax Not Paid to Supplier - Supports Stock Summary Form 1303, LINE 2b         | <input type="radio"/> B - Ethanol Gasoline  |
| <input type="radio"/> 3 IMPORT SALES - Gallons Imported Direct to Customers or Delivered into Taxable Storage - Supports Stock Summary Form 1303, LINE 3  | <input type="radio"/> C - Aviation Gasoline |
| <input type="radio"/> 4 IMPORT TRANSFERS - Gallons Imported into Ex-Tax Storage (Terminals & Bulk Plants Only) - Supports Stock Summary Form 1303, LINE 4 | <input type="radio"/> D - Jet Fuel          |

**DETAIL SECTION**

Check here if amending a prior schedule

(1) Name of Carrier	(2) City of Origin	(3) City of Destination	(4) Acquired From (Schedule 1, 2, 4) or Sold To (Schedule 3)	(5) Dealer License Number	(6) Date (See Instructions)	(7) Document # (See Instructions)	(8) Gallons	(9) Other
Rack Sale	Eugene	Eugene	MVF Dealer 1	1097	08/03/11	2077755-1	252,588	
Rack Sale	Eugene	Eugene	MVF Dealer 1	1097	08/10/11	2078585-1	252,210	
Rack Sale	Eugene	Eugene	MVF Dealer 1	1097	08/22/11	2078858-1	211,134	
Rack Sale	Eugene	Eugene	MVF Dealer 1	1097	08/26/11	2079501-1	210,000	
Rack Sale	Eugene	Eugene	MVF Dealer 2	1128	08/03/11	7055889831	31,500	
Rack Sale	Eugene	Eugene	MVF Dealer 2	1128	08/22/11	7056006057	31,500	
Salem Transp.	Portland	Salem	MVF Dealer 3	1098	08/03/11	629806	4,300	
Salem Transp.	Portland	Salem	MVF Dealer 3	1098	08/09/11	630416	3,000	
Salem Transp.	Portland	Salem	MVF Dealer 3	1098	08/12/11	630841	2,300	
Salem Transp.	Portland	Salem	MVF Dealer 3	1098	08/25/11	632253	1,700	
<b>TOTAL</b>							<b>1,000,232</b>	

Oregon Schedule of Receipts Form 735-1304 (01/11)

## SCHEDULE 3 – Import Sales

**A. CIRCLE THE SCHEDULE NUMBER AND PRODUCT CODE:** On each applicable Multiple Schedule of Receipts circle the appropriate Schedule Number and corresponding Product Code. *Prepare a separate Schedule 3 for each product you are reporting.*

**B. COMPLETE THE DETAIL SECTION:** In the DETAIL SECTION of each Schedule 3, provide load by load detail of all gallons acquired OUTSIDE Oregon and sold directly to customers, delivered directly to company owned/controlled stations, and/or delivered into other taxable storage in Oregon. *Sort and Subtotal load by load detail by state, then by customer/destination facility.*

**Complete all columns as follows:**

- (1) **Name of Carrier** - Enter the name of the entity that transported the fuel.
- (2) **Origin** - Enter the **city** where the fuel was loaded.
- (3) **Destination** - Enter the **delivery point city** where the fuel was unloaded.
- (4) **Acquired From (Schedule 1, 2, & 4) Sold to (Schedule 3)** - For Schedule 3 - Enter the specific destination customer name and/or the specific company owned taxable bulk storage, service station, cardlock or keylock.
- (5) **Dealer License Number** - Does not apply to import sales.
- (6) **Date** - Enter the date the fuel was loaded at origin.
- (7) **Document Number** - Enter the bill of lading number. If a bill of lading was not issued, enter the shipping document/delivery ticket number.
- (8) **Gallons** - Enter gallons purchased on a load by load basis. Round load by load gallons to the nearest whole gallon.
- (9) **Other** - Show the supplier's invoice number in this column.

**C. COMPUTE AND FORWARD TOTALS:** For each Schedule 3 compute a total of import sales at the bottom of the schedule in the TOTAL box. Forward the grand total (sum of 3A & 3B), 3C, & 3D as indicated below:

SCHEDULE NO.	FORWARD TO STOCK SUMMARY
SUM OF SCHEDULE 3A & 3B	COLUMN A LINE 3
SCHEDULE 3C	COLUMN B LINE 3
SCHEDULE 3D	COLUMN C LINE 3

Example of Schedule 3

**State of OREGON**  
**Motor Vehicle Fuel Tax Multiple Schedule of RECEIPTS**

Forms available at:  
<http://fuelstax.oregon.gov>  
**FUELS TAX GROUP**  
 550 CAPITOL ST NE  
 SALEM, OR 97301-2530  
 PHONE: (503) 378-8150 or (888) 753-2525  
 FAX: (503) 378-3060

Licensee Name XYZ CORPORATION	License # 1234	Month/Year December 2011
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Schedule Number - (Circle ONE schedule number) Product Code - (Circle ONE product code)

- |  |  |
|--|--|
| <p><b>1 OREGON TAX-PAID PURCHASES</b> - Gallons Received Oregon Tax-Paid to Supplier - Supports Stock Summary Form 1303, LINE 2a</p> <p><b>2 EX-TAX RECEIPTS</b> - Gallons Received Oregon Tax Not Paid to Supplier - Supports Stock Summary Form 1303, LINE 2b</p> <p><b>3 IMPORT SALES</b> - Gallons Imported Direct to Customers or Delivered into Taxable Storage - Supports Stock Summary Form 1303, LINE 3</p> <p><b>4 IMPORT TRANSFERS</b> - Gallons Imported into Ex-Tax Storage (Terminals &amp; Bulk Plants Only) - Supports Stock Summary Form 1303, LINE 4</p> | <p><b>A</b> - Gasoline</p> <p><b>B</b> - Ethanol Gasoline</p> <p><b>C</b> - Aviation Gasoline</p> <p><b>D</b> - Jet Fuel</p> |
|--|--|

**DETAIL SECTION**

Check here if amending a prior schedule

(1) Name of Carrier	(2) City of Origin	(3) City of Destination	(4) Acquired From (Schedule 1, 2, 4) or Sold To (Schedule 3)	(5) Dealer License Number	(6) Date (See Instructions)	(7) Document # (See Instructions)	(8) Gallons	(9) Other
Salem Trans.	Boise, ID	Eugene	MVF Dealer 4	1164	8/24/11	321833	10,100	
<b>TOTAL</b>							<b>10,100</b>	

Oregon Schedule of Receipts Form 735-1304 (01/11)

## SCHEDULE 4 – Import Transfers

**A. CIRCLE THE SCHEDULE NUMBER AND PRODUCT CODE:** On each applicable Multiple Schedule of Receipts circle the appropriate Schedule Number and corresponding Product Code. *Prepare a separate Schedule 4 for each product you are reporting.*

**B. COMPLETE THE DETAIL SECTION:** In the DETAIL SECTION of each Schedule 4, provide load by load detail of all gallons acquired **OUTSIDE** Oregon and distributed into ex-tax storage that you own or control (applies to terminal and bulk storage only). *Sort and Subtotal load by load detail by state, then by destination facility.*

**Complete all columns as follows:**

- (1) **Name of Carrier** - Enter the name of the entity that transported the fuel.
- (2) **Origin** - Enter the **city** where the fuel was loaded.
- (3) **Destination** - Enter the **delivery point city** where the fuel was unloaded.
- (4) **Acquired From (Schedule 1, 2, & 4) Sold to (Schedule 3)** - For Schedule 4 - Enter the supplier name.
- (5) **Dealer License Number** - Does not apply to import transfers.
- (6) **Date** - Enter the date the fuel was loaded at origin.
- (7) **Document Number** - Enter the bill of lading number. If bill of lading was not issued, enter the shipping document/delivery ticket number.
- (8) **Gallons** - Enter gallons purchased on a shipment by shipment basis. Round load by load gallons to the nearest whole gallon.
- (9) **Other** - Show the supplier's invoice number in this column.

**C. COMPUTE AND FORWARD TOTALS:** For each Schedule 4 compute a total of import transfers at the bottom of the schedule in the TOTAL box. Forward the grand total (sum of 4A & 4B), 4C, & 4D as indicated below:

SCHEDULE NO.	FORWARD TO STOCK SUMMARY
SUM OF SCHEDULE 4A & 4B	COLUMN A LINE 4
SCHEDULE 4C	COLUMN B LINE 4
SCHEDULE 4D	COLUMN C LINE 4

Example of Schedule 4

**State of OREGON**  
**Motor Vehicle Fuel Tax Multiple Schedule of RECEIPTS**

Forms available at:  
<http://fuelstax.oregon.gov>  
 FUELS TAX GROUP  
 550 CAPITOL ST NE  
 SALEM, OR 97301-2530  
 PHONE: (503) 378-8150 or (888) 753-2525  
 FAX: (503) 378-3060

Licensee Name XYZ CORPORATION	License # 1234	Month/Year December 2011
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Schedule Number - (Circle ONE schedule number) Product Code - (Circle ONE product code)

- |  |                              |
|--|------------------------------|
| <b>1 OREGON TAX-PAID PURCHASES</b> - Gallons Received Oregon Tax-Paid to Supplier - Supports Stock Summary Form 1303, LINE 2a              | <b>A</b> - Gasoline          |
| <b>2 EX-TAX RECEIPTS</b> - Gallons Received Oregon Tax Not Paid to Supplier - Supports Stock Summary Form 1303, LINE 2b                    | <b>B</b> - Ethanol Gasoline  |
| <b>3 IMPORT SALES</b> - Gallons Imported Direct to Customers or Delivered into Taxable Storage - Supports Stock Summary Form 1303, LINE 3  | <b>C</b> - Aviation Gasoline |
| <b>4 IMPORT TRANSFERS</b> - Gallons Imported into Ex-Tax Storage (Terminals & Bulk Plants Only) - Supports Stock Summary Form 1303, LINE 4 | <b>D</b> - Jet Fuel          |

**DETAIL SECTION**

Check here if amending a prior schedule

(1) Name of Carrier	(2) City of Origin	(3) City of Destination	(4) Acquired From (Schedule 1, 2, 4) or Sold To (Schedule 3)	(5) Dealer License Number	(6) Date (See Instructions)	(7) Document # (See Instructions)	(8) Gallons	(9) Other
Salem Trans.	Ferndale	Portland	MVF Dealer 4	1164	8/12/11	8122011	4,204,358	
<b>TOTAL</b>							<b>4,204,358</b>	

Oregon Schedule of Receipts Form 735-1304 (01/11)

## OREGON ETHANOL STOCK SUMMARY - (FORM 1303A)

The Ethanol Stock Summary is used to show ethanol activity in Oregon. When ethanol is blended with gasoline it becomes taxable as motor vehicle fuel. Show the ethanol portion that **YOU** are blending on line 4 of the Ethanol Stock Summary and forward to line 6b Column A of the Stock Summary.

Ethanol gasoline is a combination of ethanol and gasoline. Ethanol gasoline acquired from a supplier should not be reported on the Ethanol Stock Summary but shown on Schedules 1B, 2B, 3B, and/or 4B and reported on the Stock Summary lines 2a, 2b, 3, and/or 4 Column A.

### Example of Ethanol Stock Summary

### State of OREGON

#### Motor Vehicle Fuel ETHANOL STOCK SUMMARY

(Supports Line 6b of Stock Summary Form 1303)

Forms available at:  
<http://fuelstax.oregon.gov>  
**FUELS TAX GROUP**  
**550 CAPITOL ST NE**  
**SALEM, OR 97301-2530**  
**PHONE: (503) 378-8150 or (888) 753-2525**  
**FAX: (503) 378-3060**

Licensee Name XYZ Corporation	License # 1234	Month/Year December 2011
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Check here if amending a prior schedule

	Oregon Receipts	Ethanol Gallons
1.	<b>Opening Physical Inventory</b> (From Prior Month Ending Inventory)	1,550,716
2.	<b>Oregon Receipts - List Supplier Names</b>	
	MVF Dealer 1	3,201,659
	See Attached	
	Re-blends In	3,201,659
	See Attached	
3.	<b>TOTAL STOCK TO ACCOUNT FOR</b> (Sum of Lines 1-2)	7,954,034
Oregon Disbursements		
4.	<b>Ethanol You Blended with Gasoline in Oregon</b> (Forward to Form 1303, Col A, Line 6b)	3,262,945
5.	<b>Other Oregon Distributions – List Customer Names</b>	
	Rebrands Out	3,201,659
	See Attached	
6.	<b>Loss or (Gain)</b>	(787)
7.	<b>Closing Physical Inventory</b>	1,490,217
8.	<b>TOTAL STOCK ACCOUNTED FOR</b> (Sum of Lines 4-7 - Must equal Line 3)	7,954,034

Oregon Ethanol Stock Summary Form 735-1303A (01/11)

# OREGON SCHEDULE OF DISBURSEMENTS (FORM 735-1305) – Multiple Schedules

## SCHEDULE 5.1 – Taxable Distribution

**A. CIRCLE THE SCHEDULE NUMBER AND PRODUCT CODE:** On each applicable Multiple Schedule of Disbursements circle the appropriate Schedule Number and corresponding Product Code. *Prepare a separate Schedule 5.1 for each product you are reporting.*

**B. COMPLETE THE DETAIL SECTION:** In the DETAIL SECTION of each Schedule 5.1, provide load by load detail of all gallons distributed or delivered to your own service stations, cardlocks, or keylocks. *Sort and subtotal load by load detail by destination facility.*

**Complete all columns as follows:**

- (1) **Name of Carrier** - Enter the name of the entity that transported the fuel.
- (2) **Origin** - Enter the **city** where the fuel was loaded.
- (3) **Destination** - Enter the **delivery point city** where the fuel was unloaded.
- (4) **Sold To** - Enter the delivery facility name.
- (5) **Purchaser License Number** - Not applicable for deliveries to own service stations, cardlocks or keylocks.
- (6) **Date** - Enter the date the fuel was loaded at origin.
- (7) **Document Number** - Enter the bill of lading number. If a bill of lading was not issued, enter the shipping document/delivery ticket number.
- (8) **Gallons** - Enter gallons distributed or delivered on a load by load basis. Round load by load gallons to the nearest whole gallon.
- (9) **Other** - This column is optional for Schedule 5.1. May be used for additional reference, i.e. supplier's invoice numbers and/or stock transfer numbers.

**C. COMPUTE AND FORWARD TOTALS:** For each Schedule 5.1 compute a total at the bottom of the schedule in the TOTAL box. Forward the grand total (sum of 5.1A & 5.1B), 5.1C, & 5.1D as indicated below:

SCHEDULE NO.	FORWARD TO STOCK SUMMARY
SUM OF SCHEDULE 5.1A & 5.1B	COLUMN A LINE 8
SCHEDULE 5.1C	COLUMN B LINE 8
SCHEDULE 5.1D	COLUMN C LINE 8



## SCHEDULE 5.2 – Taxable Distribution

**A. CIRCLE THE SCHEDULE NUMBER AND PRODUCT CODE:** On each applicable Multiple Schedule of Disbursements circle the appropriate Schedule Number and corresponding Product Code. *Prepare a separate Schedule 5.2 for each product you are reporting.*

**B. COMPLETE THE DETAIL SECTION:** In the DETAIL SECTION of each Schedule 5.2, provide load by load detail of all gallons sold or distributed to other Oregon Licensed Motor Vehicle / Aircraft Fuel Dealers on which you charged the Oregon tax. *Sort and subtotal load by load detail by customer.*

**Complete all columns as follows:**

- (1) **Name of Carrier** - Enter the name of the entity that transported the fuel.
- (2) **Origin** - Enter the **city** where the fuel was loaded.
- (3) **Destination** - Enter the **delivery point city** where the fuel was unloaded.
- (4) **Sold To** - Enter the customer name.
- (5) **Purchaser License Number** - Enter the customer's Oregon Motor Vehicle/Aircraft Fuel Dealer License Number.
- (6) **Date** - Enter the date the fuel was loaded at origin.
- (7) **Document Number** - Enter the bill of lading number. If a bill of lading was not issued, enter the shipping document/delivery ticket number.
- (8) **Gallons** - Enter gallons sold or distributed on a load by load basis. Round load by load gallons to the nearest whole gallon.
- (9) **Other** - Show your customer invoice number in this column.

**C. COMPUTE AND FORWARD TOTALS:** For each Schedule 5.2 compute a total at the bottom of the schedule in the TOTAL box. Forward the grand total (sum of 5.2A & 5.2B), 5.2C, & 5.2D as indicated below:

SCHEDULE NO.	FORWARD TO STOCK SUMMARY
SUM OF SCHEDULE 5.2A & 5.2B	COLUMN A LINE 9
SCHEDULE 5.2C	COLUMN B LINE 9
SCHEDULE 5.2D	COLUMN C LINE 9

Example of Schedule 5.2

# State of OREGON

## Motor Vehicle Fuel Tax Multiple Schedule of DISBURSEMENTS

Forms available at:  
<http://fuelstax.oregon.gov>  
 FUELS TAX GROUP  
 550 CAPITOL ST NE  
 SALEM, OR 97301-2530  
 PHONE: (503) 378-8150 or (888) 753-2525  
 FAX: (503) 378-3060

Licensee Name XYZ Corporation	License # 1234	Month/Year December 2011
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Schedule Number - (Circle ONE schedule number) Product Code - (Circle ONE product code)

- |   |  |
|---|--|
| <p><b>5.1 TAXABLE DISTRIBUTION</b> - Deliveries To your own Service Stations, Card/Keylocks in Oregon - Supports Stock Summary Form 1303, LINE 8</p> <p><b>5.2 TAXABLE DISTRIBUTION</b> - Tax Included Sales or Distribution to Oregon Licensed Dealers - Supports Stock Summary Form 1303, LINE 9</p> <p><b>5.3 TAXABLE DISTRIBUTION</b> - All Other Taxable Sales, Use &amp; Distribution in Oregon - Supports Stock Summary Form 1303, LINE 10</p> <p><b>6 EX-TAX SALES</b> - Ex-Tax Sales, Exchanges, or Distribution to Oregon Licensed Dealers - Supports Stock Summary Form 1303, LINE 11</p> <p><b>7 EXPORTS</b> Gallons Exported from Oregon to the State Of _____ Destination State License # _____ Supports Stock Summary Form 1303, LINE 12</p> <p><b>8 SALES TO U.S. ARMED FORCES</b> - (See Instructions) - Supports Stock Summary Form 1303, LINE 13</p> | <p><b>A</b> - Gasoline</p> <p><b>B</b> - Ethanol Gasoline</p> <p><b>C</b> - Aviation Gasoline</p> <p><b>D</b> - Jet Fuel</p> |
|---|--|

**DETAIL SECTION**

Check here if amending a prior schedule

(1) Name of Carrier	(2) City of Origin	(3) City of Destination	(4) Sold To	(5) Purchaser License Number	(6) Date (See Instructions)	(7) Document # (See Instructions)	(8) Gallons	(9) Other
Salem Trans.	Portland	Portland	ABC		8/8/2011	1234567	45,000	
<b>TOTAL</b>							<b>45,000</b>	

Oregon Schedule of Disbursements Form 735-1305 (01/11)

## SCHEDULE 5.3 – Taxable Distribution

**A. CIRCLE THE SCHEDULE NUMBER AND PRODUCT CODE:** On each applicable Multiple Schedule of Disbursements circle the appropriate Schedule Number and corresponding Product Code. *Prepare a separate Schedule 5.3 for each product you are reporting.*

**B. COMPLETE THE DETAIL SECTION:** In the DETAIL SECTION of each Schedule 5.3, provide load by load detail of all other taxable gallons sold, used (including own use), or distributed. *Sort and subtotal load by load detail by customer.*

**Complete all columns as follows:**

- (1) **Name of Carrier** - Enter the name of the entity that transported the fuel.
- (2) **Origin** - Enter the **city** where the fuel was loaded.
- (3) **Destination** - Enter the **delivery point city** where the fuel was unloaded.
- (4) **Sold To** - Enter the customer or delivery facility name.
- (5) **Purchaser License Number** - Not applicable for this schedule.
- (6) **Date** - Enter the date the fuel was loaded at origin.
- (7) **Document Number** - Enter the bill of lading number. If a bill of lading was not issued, enter the shipping document/delivery ticket number.
- (8) **Gallons** - Enter gallons sold, used, and/or distributed on a load by load basis. Round load by load gallons to the nearest whole gallon.
- (9) **Other** - Show your customer invoice number in this column if applicable.

**C. COMPUTE AND FORWARD TOTALS:** For each Schedule 5.3 compute a total at the bottom of the schedule in the TOTAL box. Forward the grand total (sum of 5.3A & 5.3B), 5.3C, & 5.3D as indicated below:

SCHEDULE NO.	FORWARD TO STOCK SUMMARY
SUM OF SCHEDULE 5.3A & 5.3B	COLUMN A LINE 10
SCHEDULE 5.3C	COLUMN B LINE 10
SCHEDULE 5.3D	COLUMN C LINE 10



## SCHEDULE 6 – Ex-Tax Sales

**A. CIRCLE THE SCHEDULE NUMBER AND PRODUCT CODE:** On each applicable Multiple Schedule of Disbursements circle the appropriate Schedule Number and corresponding Product Code. *Prepare a separate Schedule 6 for each product and customer you are reporting. Schedule 6 records individual sales to individual customers along with specific dates and document numbers. After preparing the individual Schedule 6 forms, the information is then summarized on the Schedule 6X Summary of Ex-Tax Disbursements to Licensed Dealers (Form 735-1305X).*

**B. COMPLETE THE DETAIL SECTION:** *Provide a separate detailed SCHEDULE 6 FOR EACH CUSTOMER.* In the DETAIL SECTION of each Schedule 6, provide load by load detail of all ex-tax sales, distribution to, or exchanges with Oregon Licensed Motor Vehicle/Aircraft Fuel Dealers. Compute the total for each Schedule 6. The sum totals of each separate Schedule 6 by product must agree with the Summary Schedule 6X grand totals by product.

**Complete all columns as follows:**

- (1) **Name of Carrier** - Enter the name of the entity that transported the fuel.
- (2) **Origin** - Enter the **city** where the fuel was loaded.
- (3) **Destination** - Enter the **delivery point city** where the fuel was unloaded.
- (4) **Sold To** - Enter the customer name.
- (5) **Purchaser License Number** - Enter your customer's Oregon Motor Vehicle Fuel/Aircraft Dealer License Number.
- (6) **Date** - Enter the date the fuel was loaded at origin.
- (7) **Document Number** - Enter the bill of lading number. If a bill of lading was not issued, enter your shipping document/delivery ticket number.
- (8) **Gallons** - Enter ex-tax gallons sold, exchanged, or distributed on a load by load basis. Round gallons to the nearest whole gallon.
- (9) **Other** - Show your customer invoice in this column.

## SCHEDULE 6X – Summary of Ex-Tax Disbursements to Licensed Dealers

**A. CIRCLE THE PRODUCT CODE:** On Schedule 6X circle the appropriate Product Code for the Purchaser being reported. *Prepare a separate Schedule 6X for each purchaser and product you are reporting.*

**B. COMPLETE THE DETAIL SECTION:** *Provide a separate detailed SCHEDULE 6X FOR EACH CUSTOMER.* In the DETAIL SECTION of each Schedule 6X, provide the summary of the detail data for the purchaser and product indicated as recorded on Schedule 6. The sum totals of each separate Schedule 6 by product must agree with the Summary Schedule 6X grand totals by product.

**Complete all columns as follows:**

- (1) **Purchaser** - Enter the customer name.
- (2) **Oregon MVF License Number** - Enter your customer's Oregon Motor Vehicle Fuel/Aircraft Dealer License Number.
- (3) **Gallons** - Enter ex-tax gallons sold, exchanged, or distributed on a load by load basis. Round gallons to the nearest whole gallon.

**C. COMPUTE AND FORWARD TOTALS:** Forward the grand totals by product to the Stock Summary and Tax Report from the **Schedule 6X Summary** for each product code **A, B, C and/or D** as indicated below:

SCHEDULE NO.	FORWARD TO STOCK SUMMARY	ALSO FORWARD TO TAX REPORT
SUM OF SCHEDULE 6 Summary A & B	COLUMN A LINE 11	COLUMN A LINE 5
SCHEDULE 6 Summary C	COLUMN B LINE 11	COLUMN B LINE 5
SCHEDULE Summary D	COLUMN C LINE 11	COLUMN C LINE 5



## SCHEDULE 7 - Exports

**A. CIRCLE THE SCHEDULE NUMBER AND PRODUCT CODE:** On each applicable Multiple Schedule of Disbursements circle the appropriate Schedule Number and corresponding Product Code. *Prepare a separate Schedule 7 for each product and export state you are reporting.*

**NOTE:** You must be licensed in the destination state to claim the export exemption. Enter the destination state name and license number issued to you by the destination state for each schedule 7 you complete.

**B. COMPLETE THE DETAIL SECTION:** In the DETAIL SECTION of each Schedule 7, provide load by load detail of all gallons sold or distributed from Oregon to other states or countries. *Provide a separate detailed SCHEDULE 7 for each state, sorted and subtotaled by customer/destination facility.*

**Complete all columns as follows:**

- (1) **Name of Carrier** - Enter the name of the entity that transported the fuel.
- (2) **Origin** - Enter the **city** where the fuel was loaded.
- (3) **Destination** - Enter the **delivery point city** where the fuel was unloaded.
- (4) **Sold To** - Enter the customer name. If delivery was made to your own facility, enter the facility name.
- (5) **Purchaser License Number** - Does not apply to Schedule 7.
- (6) **Date** - Enter the date the fuel was loaded at origin.
- (7) **Document Number** - Enter the bill of lading number. If a bill of lading was not issued, enter the shipping document/delivery ticket number.
- (8) **Gallons** - Enter gallons sold or distributed on a load by load basis. Round load by load gallons to the nearest whole gallon.
- (9) **Other** - Show your customer invoice number in this column if applicable.

**C. COMPUTE AND FORWARD TOTALS:** For each Schedule 7 compute a total of exported product at the bottom of each Schedule 7 in the TOTAL box. Forward the grand total (sum of 7A & 7B), 7C, & 7D as indicated below:

SCHEDULE NO.	FORWARD TO STOCK SUMMARY	ALSO FORWARD TO TAX REPORT
SUM OF SCHEDULE 7A & 7B	COLUMN A LINE 12	COLUMN A LINE 6
SCHEDULE 7C	COLUMN B LINE 12	COLUMN B LINE 6
SCHEDULE 7D	COLUMN C LINE 12	COLUMN C LINE 6



## SCHEDULE 8 – Sales to U.S. Armed Forces

**A. CIRCLE THE SCHEDULE NUMBER AND PRODUCT CODE:** On each applicable Multiple Schedule of Disbursements circle appropriate Schedule Number and corresponding Product Code. ***Prepare a separate Schedule 8 for each product you are reporting.***

**B. COMPLETE THE DETAIL SECTION:** In the DETAIL SECTION of each Schedule 8, provide load by load detail of all gallons sold exclusive of the Oregon motor vehicle fuel tax to the U.S. Armed Forces for use in ships, aircraft or for export. ***Sort and subtotal load by load detail by customer.***

**Complete all columns as follows:**

- (1) **Name of Carrier** - Enter the name of the entity that transported the fuel.
- (2) **Origin** - Enter the **city** where the fuel was loaded.
- (3) **Destination** - Enter the **delivery point city** where the fuel was unloaded.
- (4) **Sold To** - Enter the customer name.
- (5) **Purchaser License Number** - Does not apply to Schedule 8.
- (6) **Date** - Enter the date the fuel was loaded at origin.
- (7) **Document Number** - Enter the bill of lading number. If a bill of lading was not issued, enter the shipping document/delivery ticket number.
- (8) **Gallons** - Enter gallons sold on a load by load basis. Round load by load gallons to the nearest whole gallon.
- (9) **Other** - Show your customer invoice number in this column.

**C. COMPUTE AND FORWARD TOTALS:** For each Schedule 8 compute a total at the bottom of the schedule in the TOTAL box. Forward the grand total (sum of 8A & 8B), 8C, & 8D as indicated below:

SCHEDULE NO.	FORWARD TO STOCK SUMMARY	ALSO FORWARD TO TAX REPORT
SUM OF SCHEDULE 8A & 8B	COLUMN A LINE 13	COLUMN A LINE 7
SCHEDULE 8C	COLUMN B LINE 13	COLUMN B LINE 7
SCHEDULE 8D	COLUMN C LINE 13	COLUMN C LINE 7

**FORM 735-1308 EXEMPTION CERTIFICATE INSTRUCTIONS** - This form is an affidavit prepared by an officer of the U.S. Armed Forces purchasing agency confirming that the product purchased from the vendor will be used in ships, aircraft, or for export from Oregon. To obtain exemption from the Oregon tax on motor vehicle fuel or aircraft fuel, Form 735-1308 must be completed and signed. Provide load by load detail as indicated. If the vendor is not an Oregon Licensed Motor Vehicle/Aircraft Fuel Dealer the signed form may be given to the vendor's fuel supplier for credit. The signed form must be retained by the Licensee to support the sales on Schedule 8 and be made available for examination at audit.



# OREGON Diesel – Multiple Schedule of DISBURSEMENTS (FORM 735-1305-D)

## SCHEDULE 5.3 – Distribution

**A. COMPLETE THE DETAIL SECTION:** In the DETAIL SECTION of each Schedule 5.3, provide load by load detail of all other diesel gallons sold to other locations. *Sort and subtotal load by load detail by customer.*

**Complete all columns as follows:**

- (1) **Name of Carrier** - Enter the name of the entity that transported the fuel.
- (2) **Origin** - Enter the **city** where the fuel was loaded.
- (3) **Destination** - Enter the **delivery point city** where the fuel was unloaded.
- (4) **Sold To** - Enter the customer or delivery facility name.
- (5) **Purchaser License Number** - Use Fuel Seller license number (if applicable).
- (6) **Date** - Enter the date the fuel was loaded at origin.
- (7) **Document Number** - Enter the bill of lading number. If a bill of lading was not issued, enter the shipping document/delivery ticket number.
- (8) **Gallons** - Enter gallons sold, used, and/or distributed on a load by load basis. Round load by load gallons to the nearest whole gallon.
- (9) **Product Type** - Enter the specific product type (B10, B100, etc.).

Example of Schedule 5.3 Diesel

### State of OREGON – Diesel

Multiple Schedule of DISBURSEMENTS

Forms available at:  
<http://fuelstax.oregon.gov>  
 FUELS TAX GROUP  
 550 CAPITOL ST NE  
 SALEM, OR 97301-2530  
 PHONE: (503) 378-8150 or (888) 753-2525  
 FAX: (503) 378-3060

Licensee Name XYZ Corporation	License # 1234	Month/Year December 2011
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**5.3 DISTRIBUTION – Deliveries to all other Oregon locations** **Product Code:**  
E - Diesel  
(161,167,B00, B01-B99)

**INFORMATIONAL SCHEDULE ONLY – DO NOT INCLUDE SUMMARY ON LINES 8, 9, OR 10 ON FORM 735-1303 (STOCK SUMMARY)**

**DETAIL SECTION**  Check here if amending a prior schedule

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
Name of Carrier	City of Origin	City of Destination	Sold To	Purchaser License Number	Date (See Instructions)	Document # (See Instructions)	Gallons	Other	
Salem Trans.	Salem	Portland	MVF Dealer 7	1122	8/12/11	1234564	10,000		
<b>TOTAL</b>							<b>10,000</b>		

Oregon Schedule of Disbursements Form 735-1305-D (01/11)

## OREGON MISCELLANEOUS DEDUCTION SCHEDULE (Form 735-1306)

The Miscellaneous Schedule is used to support entries on line 8 of the Tax Report which are not elsewhere detailed. Support the gallons reported on this line with Schedule Misc. A (gasoline), Misc. B (ethanol gasoline), Misc. C (aviation gasoline), and/or Misc. D (jet fuel) as applicable. **Report total gallons directly from the Miscellaneous Schedule to the Tax Report for all columns.**

**A. CIRCLE THE SCHEDULE CODE:** On each applicable Oregon Miscellaneous Schedule circle the appropriate Schedule Code. **Prepare a separate Miscellaneous Schedule for each product you are reporting.**

**B. COMPLETE THE DETAIL SECTION:** Enter the information required by the column headings. Provide load by load detail **and statement of explanation** of all miscellaneous deductions not elsewhere detailed.

**Complete all columns as follows:**

- (1) **Purchaser Name or Explanation of Transaction** - Enter your customer name. If there is no customer involved in the transaction provide a specific explanation here.
- (2) **Supply Point** - Enter the **city** where the fuel was loaded.
- (3) **Delivery Point** - Enter the **delivery point city** where the fuel was unloaded.
- (4) **Date** - Enter the date the fuel was loaded at origin.
- (5) **Document Number** - Enter the bill of lading number. If a bill of lading was not issued, enter the shipping document/delivery ticket number.
- (6) **Gallons** - Enter gallons on a load by load basis. Round load by load gallons to the nearest whole gallon.

**C. COMPUTE AND FORWARD TOTALS:** For each Miscellaneous Schedule compute a grand total at the bottom of the schedule in the TOTAL box. Forward the grand total (sum of Misc A & Misc B), Misc C, & Misc D as indicated below:

SCHEDULE NO.	FORWARD TO TAX REPORT
SUM OF Misc. A & Misc. B	COLUMN A LINE 8
Misc. C	COLUMN B LINE 8
Misc D	COLUMN C LINE 8

**D. ATTACH MISCELLANEOUS SUPPORTING DOCUMENTS:** Attach any and all documents or explanation relevant to the transaction(s) reported on Oregon Miscellaneous Schedule to be examined by the Fuels Tax Group as substantial evidence to prove claim for miscellaneous deduction. If the Fuels Tax Group determines the reported or attached evidence is not satisfactory the deduction may be denied.

Example of Miscellaneous Deduction Schedule

**State of OREGON**  
**Miscellaneous Deduction Schedule**  
 (Supports Tax Report Form 1302, Line 8)

Forms available at:  
<http://fuelstax.oregon.gov>  
 FUELS TAX GROUP  
 550 CAPITOL ST NE  
 SALEM, OR 97301-2530  
 PHONE: (503) 378-8150 or (888) 753-2525  
 FAX: (503) 378-3060

Licensee Name XYZ Corporation	License # 1234	Month/Year December 2011
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Schedule Code (Circle ONE)

- MISC. A - Gasoline
- MISC. B - Ethanol Gasoline
- MISC. C - Aviation Gasoline
- MISC. D - Jet Fuel

**DETAIL SECTION**

Check here if amending a prior schedule

(1) Purchaser Name or Explanation of Transaction	(2) Supply Point	(3) Delivery Point	(4) Date (See Instructions)	(5) Document # (See Instructions)	(6) Gallons
MVF Dealer 7	Eugene	1122 River Road	8/12/2011	1234567	20,000
(Forward Directly to the Tax Report Form 1302, Line 8 in the Appropriate Product Column)					20,000

Oregon Miscellaneous Deduction Schedule Form 735-1306 (01/11)

## AMENDING TAX REPORTS

**PURPOSE AND USE OF AMENDED FORMS:** The purpose of amended reports is to show increases or decreases to gallons and amounts previously reported for a given period.

**NOTE:** Do not show amendments for multiple report periods on the same amended report.

Use the following forms to prepare amended reports for each product:

Gasoline and ethanol gasoline Oregon Gasoline Only Amended Stock Summary (Form 735-1303MA)

Gasoline and ethanol gasoline Oregon Gasoline Only Amended Tax Report (Form 735-1302MA)

Aviation gasoline Oregon Aviation Gasoline Only Amended Stock Summary (Form 735-1303AA)

Aviation gasoline Oregon Aviation Gasoline Only Amended Tax Report (Form 735-1302AA)

Jet Fuel Oregon Jet Fuel Only Amended Stock Summary (Form 735-1303JA)

Jet Fuel Oregon Jet Fuel Only Amended Tax Report (Form 735-1302JA)

**FORM LAYOUT:** The Stock Summary and Tax Report forms used to amend previously filed tax reports are formatted with three columns labeled Column A, Column B, and Column C.

- Column A for both Amended Stock Summary and Amended Tax Report is used to show gallons and amounts previously reported for the period to be amended.
- Column B for both Amended Stock Summary and Amended Tax Report will contain only increases or decreases to gallons and amounts previously reported for each line item. Column B of the amended Tax Report will also contain computations of additional tax liability/credit and additional interest and penalty due as a result of the change(s).
- Column C for both Amended Stock Summary and Amended Tax Report is the sum of Columns A and B.

**SUPPORTING AMENDED SCHEDULES:** Include Amended Supporting Schedules where the line item description on the Amended Stock Summary includes a reference to an Amended Supporting Schedule (Amended Schedules 1-8). The Amended Supporting Schedules must be prepared on Oregon Motor Vehicle Fuel Tax Multiple Schedule of Receipts (form 735-1304) and Oregon Motor Vehicle Fuel Tax Multiple Schedule of Disbursements (form 735-1305). Check the box on the forms to indicate an Amended Schedule.

**NOTE:** The Amended Supporting Schedules will support only the gallons shown in Column B.

# OREGON MOTOR VEHICLE FUEL (GASOLINE ONLY) – LICENSE TAX REPORT - AMENDED (FORM 735-1302MA)

This form is used to correct the Tax Report for GASOLINE / ETHANOL GASOLINE ONLY. Use Forms 735-1302AA and 735-1302JA to report corrections for aviation gasoline and jet fuel.

## Dealer Information:

Enter the name under which your Oregon Motor Vehicle/Aircraft Fuel Dealer License is issued, the license number, the name of the calendar month and the year for which this report is filed.

**Amendment #:** If this Tax Report is the first amended Tax Report after filing the original Oregon Tax Report for the tax period, enter "1". If this Tax Report is a subsequent amendment enter the appropriate number indicating the 2nd amendment, etc.

## COLUMNS A THROUGH C

**Column A – Lines 1 – 16** Enter the gallons reported on lines 1 through 16 of the original Oregon Motor Vehicle/Aircraft Fuel License Tax Report **Column A**, to the corresponding line of the Oregon Motor Vehicle Fuel (Gasoline Only) License Tax Report Amended Form **Column A**. If there have been previous amendments for this tax period, enter the gallons reported from **Column C** of the most recently amended Tax Report.

**NOTE:** If you are using the Amended Tax Report for the first time, the gallons entered in Column A represent the sum of the gallons and amounts reported on the originally filed Tax Report and all previously amended gallons and amounts for each line item.

**Column B – Lines 1 – 8** The gallons entered in **Column B, lines 1 through 8**, reflect only increases or decreases from the gallons previously reported. Enter the gallon increase or decrease for each line you are changing. Show decreases in parentheses.

The amended schedule(s) to be used in support of the changes made in Column B of the Amended Tax Report (gasoline) are the Amended Stock Summary and required supporting amended schedules.

**NOTE:** If changes are entered in Column B for which an Amended Stock Summary and supporting amended schedule(s) are not required, attach a separate, detailed statement explaining the change.

## Column B - Lines 9 - 16:

**LINE 9 - TOTAL DEDUCTIONS** - Enter the sum of lines 4, 5, 6, 7, & 8 for Column B.

**LINE 10 - TOTAL GALLONS SUBJECT TO OREGON FUEL TAX** - Equals line 3 minus line 9 for Column B.

**LINE 11 - TAX RATE** - This is the Oregon motor vehicle fuel tax rate. You will be notified if this rate changes.

**LINE 12 - TAX DUE** - Line 10 multiplied by line 11 for Column B.

**LINE 13 - OTHER ADDITIONS OR CREDITS** - Attach explanation immediately behind Amended Tax Report. Enter other charges or credits as initiated by the Fuels Tax Group in Column B.

**LINE 14 - INTEREST** - If the Tax Report is postmarked after the due date, interest at a rate of .0329% per day is due.

- Note the number of calendar days the remittance is late.
- Multiply the number of days late by the tax due on line 12
- Multiply the result by .000329.
- Enter the result as appropriate for columns A, B, & C. Then enter the sum of column A, B, & C in Column D (Total Column) on line 14.

**LINE 15 - PENALTIES** - Penalties may apply in four different ways.

1. If the Oregon motor vehicle fuel and aircraft fuel license tax is not **postmarked** by the 25th of the month (or the first business day following the 25th if the 25th falls on a Saturday, Sunday or legal holiday), **BUT** the tax is **postmarked** on or before the last day of the month in which the tax was due, the penalty is 1% of the tax due.
2. If the Oregon motor vehicle fuel and aircraft fuel license tax is not **postmarked** by the 25th of the month (or the first business day following the 25th if the 25th falls on a Saturday, Sunday or legal holiday), and the tax is **NOT postmarked** before the last day of the month, the penalty is 11% of the tax due. The 11% penalty is a combination of the 1% penalty mentioned in (1) above plus a 10% penalty for filing after the last day of the month in which the tax was due.

3. If no tax is due, and the tax report is **postmarked** after the 25th of the month (or the first business day following the 25th if the 25<sup>th</sup> falls on a Saturday, Sunday or legal holiday) following the month for which the report is due, a penalty of \$25 is due. There is no provision for waiver of this penalty.
4. If your report is for a period in which you were **NOT** an Oregon licensed motor vehicle fuel dealer, and yet have performed the acts of a dealer as stated under ORS 319.010 (6), a penalty of 100% of the tax is due. If a penalty is due, note where indicated on line 15 of the Tax Report if it applies to **late filing** where no tax is due (\$25 penalty) or if it applies under 1, 2 or 4 above where a penalty is applied to **tax**. If you feel the late filing or failure to obtain an Oregon motor vehicle/aircraft fuel dealer's license was due to reasonable cause and without intent to avoid payment, the penalties noted under 1, 2, and 4 above **MAY** be waived. Contact the Fuels Tax Group in writing regarding potential penalty waiver.

**LINE 16 - TOTAL DUE** - This is the sum of lines 12, 13, 14, & 15 for Column B.

**Column C - Lines 1 – 16**

To determine the amounts to enter on lines **1 through 16** in this column,

- Add the increase in **Column B** to **Column A** or
- Subtract the decrease in **Column B** from **Column A**
- For any line you do not change, forward the gallons from **Column A** to **Column C**.

**Column C - Lines 17 & 18:**

**LINE 17 - AMOUNT PAID WITH ORIGINAL REPORT AND PREVIOUS AMENDMENTS** - Enter the amount paid with original report and previous amendments.

**LINE 18 - AMOUNT DUE OR (OVERPAYMENT)** - Subtract line 17 from line 16. If line 16 exceeds line 17, remit the amount due to ODOT. If line 16 is less than line 17, contact the Fuels Tax Group for instructions.

**CERTIFICATE INSTRUCTIONS** - *Completion of the certificate at the lower part of the Tax Report is mandatory as it certifies that the gallons distributed are accurately and completely represented to the best of the licensee's knowledge. Print or type:*

- The name under which you are licensed as an Oregon Motor Vehicle/Aircraft Fuel Dealer (Name of Licensee\_\_\_\_\_).
- The name of the person preparing the report (Name of Tax Preparer \_\_\_\_\_).
- The city and state, province, and/or country where this report was signed (Dated at\_\_\_\_\_).
- The day of the month on which the report was filed with the Oregon Department of Transportation (This\_\_\_\_\_).
- The month in which the report was filed (Day of\_\_\_\_\_).
- The year in which the report was filed.
- The name of the authorized agent signing the certificate (Print).
- Your title (Owner, President, Controller, Tax Supervisor, etc.).
- SIGN YOUR NAME **BY HAND** AS AUTHORIZED AGENT.

Example of Amended Oregon MVF Tax Report

Make check payable and mail report and remittance to:  
**OREGON DEPT OF TRANSPORTATION**  
**FUELS TAX GROUP UNIT 06**  
 PO BOX 4395  
 PORTLAND, OR 97208-4395

**State of OREGON**

**Motor Vehicle Fuel (Gasoline Only) License Tax Report - AMENDED**  
 For the Month / Year of: December, 2011 Amendment # 1

Forms available at:  
<http://fuelstax.oregon.gov>  
**FUELS TAX GROUP**  
 550 CAPITOL ST NE  
 SALEM, OR 97301-2530  
 PHONE: (503) 378-8150 or (888) 753-2525  
 FAX: (503) 378-3060

Licensee Name XYZ Corporation		License # 1234
Address 1234 Dealer Street		

City Salem	State OR	ZIP 97000
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**GASOLINE ONLY - AMENDED**

**DISTRIBUTION**

- 1. Sales, Use, and Distribution in Oregon (From Form 1303MA, Line 14, Column B).....
- 2. Adjustments and Corrections -OFFICE USE ONLY-.....
- 3. **TOTAL DISTRIBUTION** (Sum of Lines 1 & 2 for Column B).....

COLUMN A <i>As originally Filed or as last Amended</i>	COLUMN B <i>Amendments</i>	COLUMN C <i>= Column A + B As Amended</i>
373,371	10,000	383,371
<b>373,371</b>	<b>10,000</b>	<b>383,371</b>

**DEDUCTIONS**

- 4. Oregon Tax-Paid Purchases (From Form 1303MA, Line 2a, Column B).....
- 5. Ex-Tax Sales, Exchanges, or Distribution to Or Lic Dealers (From Form 1303MA, Line 11, Column B)...
- 6. Exports from Oregon (From Form 1303MA, Line 12, Column B).....
- 7. Sales to U.S. Armed Forces (From Form 1303MA, Line 13, Column B).....
- 8. Other (Attach Amended Form 1306 for Column B).....
- 9. **TOTAL DEDUCTIONS** (Sum of Lines 4-8 for Column B).....
- 10. **TOTAL GALLONS SUBJECT TO OREGON TAX** (Line 3 minus Line 9 for Column B).....
- 11. **TAX RATE**.....
- 12. **TAX DUE** (Line 10 X Line 11 for Column B).....
- 13. Other Additions or Credits (Attach Explanation for Column B).....
- 14. Interest (.000329 X # of days late X amt of tax due for Column B).....
- 15. Penalties (late filing \_\_\_\_\_ tax \_\_\_\_\_ for Column B).....
- 16. **TOTAL AMOUNT DUE** (Sum of Lines 12-15 for Column B).....
- 17. Amount Paid With Original Report and Previous Amendments .....
- 18. Amount Due or <to be refunded> - Attach Remittance (Line 16 minus Line 17).....

3,000	1,000	4,000
66,913		66,913
27,100		27,100
0		0
0		0
<b>97,013</b>	<b>1,000</b>	<b>98,013</b>
<b>276,358</b>	<b>9,000</b>	<b>285,358</b>
<b>\$0.30</b>	<b>\$0.30</b>	<b>\$0.30</b>
<b>\$82,907.40</b>	<b>\$2,700.00</b>	<b>\$85,607.40</b>
\$	\$	\$
\$	\$	\$
\$	\$	\$
<b>\$82,907.40</b>	<b>\$2,700.00</b>	<b>\$85,607.40</b>
		\$82,907.40
		\$2,700.00

**CERTIFICATE** - I hereby certify that this report, including the accompanying schedules and statements, is a full, true, and complete report of the number of gallons of motor vehicle fuel sold, used, and distributed within the State of Oregon during the month above stated by

**Oregon Gasoline Amended 735-1302MA (01/11)**

NAME OF LICENSEE \_\_\_\_\_ NAME OF TAX PREPARER (PRINT) \_\_\_\_\_

DATED AT: \_\_\_\_\_ THIS \_\_\_\_\_ DAY OF \_\_\_\_\_

NAME OF AUTHORIZED AGENT (PRINT) \_\_\_\_\_ SIGNATURE OF AUTHORIZED AGENT \_\_\_\_\_ TITLE \_\_\_\_\_

NOTE: THIS REPORT MUST BE SIGNED BY A PRINCIPAL OFFICER OR BY AN AUTHORIZED AGENT WHEN MADE BY A CORPORATION, AND BY THE MANAGING AGENT OR OWNER WHEN MADE BY A FIRM OR ASSOCIATION. AN INDIVIDUAL IS REQUIRED TO SIGN HIS OR HER OWN REPORT.

# OREGON MOTOR VEHICLE FUEL (Aviation Gas Only) – LICENSE TAX REPORT - AMENDED (FORM 1302AA)

## Dealer Information:

Enter the name under which your Oregon Motor Vehicle/Aircraft Fuel Dealer License is issued, the license number, the name of the calendar month and the year for which this report is filed.

**Amendment #:** If this Tax Report is the first amended Tax Report after filing the original Oregon Tax Report for the tax period, enter "1". If this Tax Report is a subsequent amendment enter the appropriate number indicating the 2nd amendment, etc.

## COLUMNS A THROUGH C

**Column A – Lines 1 – 16** Enter the gallons reported on lines **1 through 16** of the original Oregon Motor Vehicle/Aircraft Fuel License Tax Report **Column B**, to the corresponding line of the Motor Vehicle Fuel (Aviation Gasoline Only) License Tax Report Amended **Column A**. If there have been previous amendments for this tax period, enter the gallons reported from **Column C** of the most recent Oregon Motor Vehicle Fuel (Aviation Gasoline Only) Amended Tax Report.

**NOTE:** If you are using the amended Aviation Gas Tax Report for the first time, the gallons entered in Column A represent the sum of the gallons and amounts reported on the originally filed Tax Report and all previously amended gallons and amounts for each line item.

**Column B – Lines 1 – 8** The gallons entered in **Column B, lines 1 through 8**, reflect only increases or decreases from the gallons previously reported. Enter the gallon increase or decrease for each line you are changing. Show decreases in parentheses. The amended schedule(s) to be used in support of the changes made in Column B of the Amended Tax Report (aviation gasoline) are the Amended Stock Summary and required supporting amended schedules.

**NOTE:** If changes are entered in Column B for which an Amended Stock Summary and supporting amended schedule(s) are not required, attach a separate, detailed statement explaining the change.

## Column B - Lines 9 - 16:

**LINE 9 - TOTAL DEDUCTIONS** - Enter the sum of lines 4, 5, 6, 7, & 8 for Column B.

**LINE 10 - TOTAL GALLONS SUBJECT TO OREGON FUEL TAX** - Equals line 3 minus line 9 for Column B.

**LINE 11 - TAX RATE** - This is the Oregon motor vehicle fuel tax rate. You will be notified if this rate changes.

**LINE 12 - TAX DUE** - Line 10 multiplied by line 11 for Column B.

**LINE 13 - OTHER ADDITIONS OR CREDITS** - Attach explanation immediately behind amended Tax Report. Enter other charges or credits as initiated by the Fuels Tax Group in Column B.

**LINE 14 - INTEREST** - If the Tax Report is postmarked after the due date, interest at a rate of .0329% per day is due.

- Note the number of calendar days the remittance is late.
- Multiply the number of days late by the tax due on line 12.
- Multiply the result by .000329.
- Enter the result as appropriate for columns A, B, & C. Then enter the sum of column A, B, & C in Column D (Total Column) on line 14.

**LINE 15 - PENALTIES** - Penalties may apply in four different ways.

1. If the Oregon motor vehicle fuel and aircraft fuel license tax is not **postmarked** by the 25th of the month (or the first business day following the 25th if the 25th falls on a Saturday, Sunday or legal holiday), **BUT** the tax is **postmarked** on or before the last day of the month in which the tax was due, the penalty is 1% of the tax due.
2. If the Oregon motor vehicle fuel and aircraft fuel license tax is not **postmarked** by the 25th of the month (or the first business day following the 25th if the 25th falls on a Saturday, Sunday or legal holiday), and the tax is **NOT postmarked** before the last day of the month, the penalty is 11% of the tax due. The 11% penalty is a combination of the 1% penalty mentioned in (1) above plus a 10% penalty for filing after the last day of the month in which the tax was due.
3. If no tax is due, and the tax report is **postmarked** after the 25th of the month (or the first business day following the 25th if the 25th falls on a Saturday, Sunday or legal holiday) following the month for which the report is due, a penalty of \$25 is due. There is no provision for waiver of this penalty.

4. If your report is for a period in which you were **NOT** an Oregon licensed motor vehicle fuel dealer, and yet have performed the acts of a dealer as stated under ORS 319.010 (6), a penalty of 100% of the tax is due. If a penalty is due, note where indicated on line 15 of the Tax Report if it applies to **late filing** where no tax is due (\$25 penalty) or if it applies under 1, 2 or 4 above where a penalty is applied to **tax**. If you feel the late filing or failure to obtain an Oregon motor vehicle/aircraft fuel dealer's license was due to reasonable cause and without intent to avoid payment, the penalties noted under 1, 2, and 4 above **MAY** be waived. Contact the Fuels Tax Group in writing regarding potential penalty waiver.

**LINE 16 - TOTAL DUE** - This is the sum of lines 12, 13, 14, & 15 for Column B.

**Column C - Lines 1 – 16** To determine the amounts to enter on lines **1 through 16** in this column,

- Add the increase in **Column B** to **Column A** or
- Subtract the decrease in **Column B** from **Column A**
- For any line you do not change, forward the gallons from **Column A** to **Column C**.

**Column C - Lines 17 & 18:**

**LINE 17 - AMOUNT PAID WITH ORIGINAL REPORT AND PREVIOUS AMENDMENTS** - Enter the amount paid with original report and previous amendments.

**LINE 18 - AMOUNT DUE OR (OVERPAYMENT)** - Subtract line 17 from line 16. If line 16 exceeds line 17, remit the amount due to ODOT. If line 16 is less than line 17, contact the Fuels Tax Group for instructions.

**CERTIFICATE INSTRUCTIONS** - *Completion of the certificate at the lower part of the Tax Report is mandatory as it certifies that the gallons distributed are accurately and completely represented to the best of the licensee's knowledge. Print or type:*

- The name under which you are licensed as an Oregon Motor Vehicle/Aircraft Fuel Dealer (Name of Licensee\_\_\_\_\_).
- The name of the person preparing the report (Name of Tax Preparer \_\_\_\_\_).
- The city and state, province, and/or country where this report was signed (Dated at\_\_\_\_\_).
- The day of the month on which the report was filed with the Oregon Department of Transportation (This\_\_\_\_\_).
- The month in which the report was filed (Day of\_\_\_\_).
- The year in which the report was filed.
- The name of the authorized agent signing the certificate (Print).
- Your title (Owner, President, Controller, Tax Supervisor, etc.).
- SIGN YOUR NAME **BY HAND** AS AUTHORIZED AGENT.

Example of Amended Oregon Aviation Gas Tax Report

Make check payable and mail report and remittance to:  
**OREGON DEPT OF TRANSPORTATION**  
**FUELS TAX GROUP UNIT 06**  
**PO BOX 4395**  
**PORTLAND, OR 97208-4395**

**State of OREGON**  
**Motor Vehicle Fuel (Aviation Gasoline Only) License Tax Report - AMENDED**  
**For the Month / Year of: December, 2011 Amendment # 1**

Forms available at:  
<http://fueltax.oregon.gov>  
**FUELS TAX GROUP**  
**550 CAPITOL ST NE**  
**SALEM, OR 97301-2530**  
**PHONE: (503) 378-8150 or (888) 753-2525**  
**FAX: (503) 378-3060**

Licensee Name <b>XYZ Corporation</b>		License # <b>1234</b>
Address <b>1122 Dealer Street</b>		
City <b>Salem</b>	State <b>OR</b>	ZIP <b>97000</b>

**AVIATION GASOLINE ONLY - AMENDED**

**DISTRIBUTION**

- Sales, Use, and Distribution In Oregon (From Form 1303AA, Line 14, Column B).....
- Adjustments and Corrections -OFFICE USE ONLY-.....
- TOTAL DISTRIBUTION** (Sum of Lines 1 & 2 for Column B).....

	<b>COLUMN A</b> <i>As originally Filed or as last Amended</i>	<b>COLUMN B</b> <i>Amendments</i>	<b>COLUMN C</b> <i>= Column A + B As Amended</i>
	107,442	10,000	117,442
	107,442	10,000	117,442

**DEDUCTIONS**

- Oregon Tax-Paid Purchases (From Form 1303AA, Line 2a, Column B).....
- Ex-Tax Sales, Exchanges, or Distribution to Or Lic Dealers (From Form 1303AA, Line 11, Column B)....
- Exports from Oregon (From Form 1303AA, Line 12, Column B).....
- Sales to U.S. Armed Forces (From Form 1303AA, Line 13, Column B).....
- Other (Attach Amended Form 1306 for Column B).....
- TOTAL DEDUCTIONS** (Sum of Lines 4-8 for Column B).....
- TOTAL GALLONS SUBJECT TO OREGON TAX** (Line 3 minus Line 9 for Column B).....
- TAX RATE**.....
- TAX DUE** (Line 10 X Line 11 for Column B).....
- Other Additions or Credits (Attach Explanation for Column B).....
- Interest (.000329 X # of days late X amt of tax due for Column B).....
- Penalties (late filing \_\_\_\_\_ tax \_\_\_\_\_ for Column B).....
- TOTAL AMOUNT DUE** (Sum of Lines 12-15 for Column B).....
- Amount Paid With Original Report and Previous Amendments .....
- Amount Due or <to be refunded> - Attach Remittance (Line 16 minus Line 17).....

	0	0	0
	85,144	0	85,144
	10,298	0	10,298
	7,000	0	7,000
	0	0	0
	102,442	0	102,442
	5,000	10,000	15,000
	\$0.09	\$0.09	\$0.09
	\$450.00	\$900.00	\$1,350.00
			\$
			\$
			\$
	\$450.00	\$900.00	\$1,350.00
			\$450.00
			\$900.00

**Oregon Aviation Gasoline Amended 735-1302AA (01/11)**

**CERTIFICATE** - I hereby certify that this report, including the accompanying schedules and statements, is a full, true, and complete report of the number of gallons of aircraft fuel sold, used, and distributed within the State of Oregon during the month above stated by

NAME OF LICENSEE \_\_\_\_\_ NAME OF TAX PREPARER (PRINT) \_\_\_\_\_

DATED AT: \_\_\_\_\_ THIS \_\_\_\_\_ DAY OF \_\_\_\_\_

NAME OF AUTHORIZED AGENT ( PRINT) \_\_\_\_\_ SIGNATURE OF AUTHORIZED AGENT \_\_\_\_\_ TITLE \_\_\_\_\_

NOTE: THIS REPORT MUST BE SIGNED BY A PRINCIPAL OFFICER OR BY AN AUTHORIZED AGENT WHEN MADE BY A CORPORATION, AND BY THE MANAGING AGENT OR OWNER WHEN MADE BY A FIRM OR ASSOCIATION. AN INDIVIDUAL IS REQUIRED TO SIGN HIS OR HER OWN REPORT.

# OREGON MOTOR VEHICLE FUEL (JET FUEL ONLY) – LICENSE TAX REPORT - AMENDED (FORM 735-1302JA)

## Dealer Information:

Enter the name under which your Oregon Motor Vehicle/Aircraft Fuel Dealer License is issued, the license number, the name of the calendar month and the year for which this report is filed.

## COLUMNS A THROUGH C

**Column A – Lines 1 – 16** Enter the gallons reported on lines **1 through 16** of the original Oregon Motor Vehicle/Aircraft Fuel License Tax Report **Column C**, to the corresponding line of the Motor Vehicle Fuel (Jet Fuel Only) License Tax Report - Amended **Column A**. If there have been previous amendments for this tax period, enter the gallons reported from **Column C** of the most recent Oregon Motor Vehicle Fuel (Jet Fuel Only) Amended Tax Report.

**NOTE:** If you are using Form 1302JA for the first time, the gallons entered in Column A represent the sum of the gallons and amounts reported on the originally filed Tax Report (Form 1302) and all previously amended gallons and amounts for each line item.

**Column B – Lines 1 – 8** The gallons entered in **Column B, lines 1 through 8**, reflect only increases or decreases from the gallons previously reported. Enter the gallon increase or decrease for each line you are changing. Show decreases in parentheses.

The amended schedule(s) to be used in support of the changes made in Column B of the Amended Tax Report (Jet Fuel) are the Amended Stock Summary and required supporting amended schedules.

**NOTE:** If changes are entered in Column B for which an Amended Stock Summary and supporting amended schedule(s) are not required, attach a separate, detailed statement explaining the change.

## Column B - Lines 9 - 16:

**LINE 9 - TOTAL DEDUCTIONS** - Enter the sum of lines 4, 5, 6, 7, & 8 for Column B.

**LINE 10 - TOTAL GALLONS SUBJECT TO OREGON FUEL TAX** - Equals line 3 minus line 9 for Column B.

**LINE 11 - TAX RATE** - This is the Oregon motor vehicle fuel tax rate. You will be notified if this rate changes.

**LINE 12 - TAX DUE** - Line 10 multiplied by line 11 for Column B.

**LINE 13 - OTHER ADDITIONS OR CREDITS** - Attach explanation immediately behind Tax Report. Enter other charges or credits as initiated by the Fuels Tax Group in Column B.

**LINE 14 - INTEREST** - If the Tax Report is postmarked after the due date, interest at a rate of .0329% per day is due.

- Note the number of calendar days the remittance is late.
- Multiply the number of days late by the tax due on line 12
- Multiply the result by .000329.
- Enter the result as appropriate for columns A, B, & C. Then enter the sum of column A, B, & C in Column D (Total Column) on line 14.

**LINE 15 - PENALTIES** - Penalties may apply in four different ways.

1. If the Oregon motor vehicle fuel and aircraft fuel license tax is not **postmarked** by the 25th of the month (or the first business day following the 25th if the 25th falls on a Saturday, Sunday or legal holiday), **BUT** the tax is **postmarked** on or before the last day of the month in which the tax was due, the penalty is 1% of the tax due.
2. If the Oregon motor vehicle fuel and aircraft fuel license tax is not **postmarked** by the 25th of the month (or the first business day following the 25th if the 25th falls on a Saturday, Sunday or legal holiday), and the tax is **NOT postmarked** before the last day of the month, the penalty is 11% of the tax due. The 11% penalty is a combination of the 1% penalty mentioned in (1) above plus a 10% penalty for filing after the last day of the month in which the tax was due.
3. If no tax is due, and the tax report is **postmarked** after the 25th of the month (or the first business day following the 25th if the 25th falls on a Saturday, Sunday or legal holiday) following the month for which the report is due, a penalty of \$25 is due. There is no provision for waiver of this penalty.
4. If your report is for a period in which you were **NOT** an Oregon licensed motor vehicle fuel dealer, and yet have performed the acts of a dealer as stated under ORS 319.010 (6), a penalty of 100% of the tax is due. If a penalty is due, note where indicated on line 15 of the Tax Report if it applies to **late filing** where no tax is due (\$25 penalty) or if it applies under 1, 2 or 4 above where a penalty is applied to **tax**. If you feel the late

filing or failure to obtain an Oregon motor vehicle/aircraft fuel dealer's license was due to reasonable cause and without intent to avoid payment, the penalties noted under 1, 2, and 4 above **MAY** be waived. Contact the Fuels Tax Group in writing regarding potential penalty waiver.

**LINE 16 - TOTAL DUE** - This is the sum of lines 12, 13, 14, & 15 for Column B.

**Column C - Lines 1 – 16** To determine the amounts to enter on lines 1 through 16 in this column,

- Add the increase in **Column B** to **Column A** or
- Subtract the decrease in **Column B** from **Column A**
- For any line you do not change, forward the gallons from **Column A** to **Column C**.

**Column C - Lines 17 & 18:**

**LINE 17 - AMOUNT PAID WITH ORIGINAL REPORT AND PREVIOUS AMENDMENTS** - Enter the amount paid with original report and previous amendments.

**LINE 18 - AMOUNT DUE OR (OVERPAYMENT)** - Subtract line 17 from line 16. If line 16 exceeds line 17, remit the amount due to ODOT. If line 16 is less than line 17, contact the Fuels Tax Group for instructions.

**CERTIFICATE INSTRUCTIONS** - *Completion of the certificate at the lower part of the Tax Report is mandatory as it certifies that the gallons distributed are accurately and completely represented to the best of the licensee's knowledge. Print or type:*

- The name under which you are licensed as an Oregon Motor Vehicle/Aircraft Fuel Dealer (Name of Licensee\_\_\_\_\_).
- The name of the person preparing the report (Name of Tax Preparer \_\_\_\_\_).
- The city and state, province, and/or country where this report was signed (Dated at\_\_\_\_\_).
- The day of the month on which the report was filed with the Oregon Department of Transportation (This\_\_\_\_\_).
- The month in which the report was filed (Day of\_\_\_).
- The year in which the report was filed.
- The name of the authorized agent signing the certificate (Print).
- Your title (Owner, President, Controller, Tax Supervisor, etc.).
- SIGN YOUR NAME **BY HAND** AS AUTHORIZED AGENT.

Example of Amended Oregon Jet Fuel Tax Report

Make check payable and mail report and remittance to:  
**OREGON DEPT OF TRANSPORTATION**  
**FUELS TAX GROUP UNIT 06**  
**PO BOX 4395**  
**PORTLAND, OR 97208-4395**

**State of OREGON**

**Motor Vehicle Fuel (Jet Fuel Only) License Tax Report - AMENDED**  
**For the Month / Year of: December, 2011 Amendment # 1**

Forms available at:  
<http://fuelstax.oregon.gov>  
**FUELS TAX GROUP**  
**550 CAPITOL ST NE**  
**SALEM, OR 97301-2530**  
**PHONE: (503) 378-8150 or (888) 753-2525**  
**FAX: (503) 378-3060**

Licensee Name <b>XYZ Corporation</b>			License # <b>1234</b>
Address <b>1122 Dealer Street</b>			
City <b>Salem</b>	State <b>OR</b>	ZIP <b>97000</b>	

**JET FUEL ONLY - AMENDED**

**DISTRIBUTION**

1. Sales, Use, and Distribution In Oregon (From Form 1303JA, Line 14, Column B).....
2. Adjustments and Corrections - OFFICE USE ONLY.....
3. **TOTAL DISTRIBUTION** (Sum of Lines 1 & 2 for Column B).....

COLUMN A <i>As originally Filed or as last Amended</i>	COLUMN B <i>Amendments</i>	COLUMN C <i>= Column A + B As Amended</i>
115,045	10,000	125,045
115,045	10,000	125,045

**DEDUCTIONS**

4. Oregon Tax-Paid Purchases (From Form 1303JA, Line 2a, Column B).....
5. Ex-Tax Sales, Exchanges, or Distribution to Or Lic Dealers (From Form 1303JA, Line 11, Column B).....
6. Exports from Oregon (From Form 1303JA, Line 12, Column B).....
7. Sales to U.S. Armed Forces (From Form 1303JA, Line 13, Column B).....
8. Other (Attach Amended Form 1306 for Column B).....
9. **TOTAL DEDUCTIONS** (Sum of Lines 4-8 for Column B).....
10. **TOTAL GALLONS SUBJECT TO OREGON TAX** (Line 3 minus Line 9 for Column B).....
11. **TAX RATE**.....
12. **TAX DUE** (Line 10 X Line 11 for Column B).....
13. Other Additions or Credits (Attach Explanation for Column B).....
14. Interest (.000329 X # of days late X amt of tax due for Column B).....
15. Penalties (late filing \_\_\_\_\_ tax \_\_\_\_\_ for Column B).....
16. **TOTAL AMOUNT DUE** (Sum of Lines 12-15 for Column B).....
17. Amount Paid With Original Report and Previous Amendments .....
18. Amount Due or <to be refunded> - Attach Remittance (Line 16 minus Line 17).....

0	0	0
60,000	0	60,000
10,045	0	10,045
0	0	0
0	0	0
70,045	0	70,045
45,000	10,000	55,000
\$0.01	\$0.01	\$0.01
\$450.00	\$100.00	\$550.00
\$	\$	\$
\$	\$	\$
\$	\$	\$
\$450.00	\$100.00	\$550.00
\$	\$	\$450.00
\$	\$	\$100.00

**Oregon Jet Fuel Amended 735-1302JA (01/11)**

**CERTIFICATE** - I hereby certify that this report, including the accompanying schedules and statements, is a full, true, and complete report of the number of gallons of aircraft fuel sold, used, and distributed within the State of Oregon during the month above stated by

NAME OF LICENSEE \_\_\_\_\_ NAME OF TAX PREPARER (PRINT) \_\_\_\_\_

DATED AT: \_\_\_\_\_ THIS \_\_\_\_\_ DAY OF \_\_\_\_\_

NAME OF AUTHORIZED AGENT ( PRINT) \_\_\_\_\_ SIGNATURE OF AUTHORIZED AGENT \_\_\_\_\_ TITLE \_\_\_\_\_

NOTE: THIS REPORT MUST BE SIGNED BY A PRINCIPAL OFFICER OR BY AN AUTHORIZED AGENT WHEN MADE BY A CORPORATION, AND BY THE MANAGING AGENT OR OWNER WHEN MADE BY A FIRM OR ASSOCIATION. AN INDIVIDUAL IS REQUIRED TO SIGN HIS OR HER OWN REPORT.

# OREGON MOTOR VEHICLE FUEL (GASOLINE ONLY) - AMENDED STOCK SUMMARY (FORM 735-1303MA)

## Dealer Information:

Enter the name under which your Oregon Motor Vehicle/Aircraft Fuel Dealer License is issued, the license number, the name of the calendar month and the year for which this report is filed.

**Amendment #:** If this Stock Summary is the first amended Stock Summary after filing the original Stock Summary for the tax period, enter "1". If this Stock Summary is a subsequent amendment enter the appropriate number indicating the 2nd amendment, etc.

## COLUMNS A THROUGH C

**Column A - Lines 1 – 19** Enter the gallons reported on lines 1 through 19 of the originally filed Oregon Stock Summary **Column A** to the corresponding line of the Amended Stock Summary **Column A**. If there have been previous amendments for this tax period, enter the gallons reported from **Column C** of the most recently Amended Stock Summary.

**NOTE:** If you are using the Amended Stock Summary for the first time, the gallons entered in Column A represent the sum of the gallons reported on the originally filed Stock Summary and all previously amended gallons for each line item.

**Column B - Lines 1 – 19** Enter in **Column B**, lines 1 – 19, **only** increases or decreases from the gallons previously reported. Enter the gallon increase or decrease for each line you are changing. Show decreases in parentheses. Amended supporting schedules are required for the gallons entered in **Column B** as indicated on the Amended Stock Summary. **The amended schedules should include only the gasoline and/or ethanol gasoline gallons increased or decreased as shown in Column B.**

The amended schedules to be used in support of the amended gallons stated on the Amended Stock Summary are:  
1. Amended Schedules 1A, 1B, 2A, 2B, 3A, 3B, 4A, & 4B. Check the box to indicate amended schedule. Show only the gallons increased or decreased from previously filed schedules.

2. Amended Schedules 5.1A, 5.1B, 5.2A, 5.2B, 5.3A, 5.3B, 6A, 6B, 7A, 7B, 8A, & 8B. Check the box to indicate amended schedule. Show only the gallons increased or decreased from previously filed schedules.

**NOTE:** If changes are entered in **Column B** for which supporting amended Schedules of Receipts or Schedules of Disbursements are not required, attach a separate, detailed statement explaining the change.

**Column C - Lines 1 – 19** To determine the amounts to enter on lines 1 through 19 in this column,

- Add the increase in **Column B** to **Column A** or
- Subtract the decrease in **Column B** from **Column A**.
- For any line you do not change; forward the gallons from **Column A** to **Column C**.
- In most cases Line 19 must agree with Line 7 for all columns. However, when correcting a prior Stock Summary out-of-balance error, Line 19 for Column A and B may not agree with Line 7 due to offsetting correcting entries.

Example of Amended Oregon Stock Summary

Forms available at:  
<http://fuelstax.oregon.gov>  
 FUELS TAX GROUP  
 550 CAPITOL ST NE  
 SALEM, OR 97301-2530  
 PHONE: (503) 378-8150 or (888) 753-2525  
 FAX: (503) 378-3060

# State of OREGON

STOCK SUMMARY SCHEDULE – AMENDED Gallons of Motor Vehicle Fuel Handled in the State of Oregon for

December 2011  
 Amendment # 1

Licensee Name XYZ Corporation	License # 1234	Month/Year December 2011	Amendment # 1
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## GASOLINE ONLY – AMENDED

### RECEIPTS

1. Opening Physical Inventory (EX-TAX PRODUCT ONLY) .....
2. Motor Vehicle Fuel and Aircraft Fuel Acquired in Oregon
  - a) Oregon TAX-PAID TO SUPPLIERS (Amended Schedule 1A and/or 1B) .....
  - b) Oregon TAX NOT PAID TO SUPPLIERS (Amended Schedule 2A and/or 2B) .....
3. Import Sales Into Oregon (Amended Schedule 3A and/or 3B) .....
4. Import Transfers Into Oregon (Amended Schedule 4A and/or 4B) .....
5. Within Oregon Transfers – Intra-State .....
6. From Other Products:
  - a) Rebrands .....
  - b) Ethanol You Blended With Gasoline – (From Amended Form 1303A, Line 4) .....
7. TOTAL STOCK TO ACCOUNT FOR (Sum of Lines 1-6b for Column B) .....

	Column A As Originally Filed or Last Amended	Column B Amendments	Column C = Column A + B As Amended
	5,732,310		5,732,310
	3,000		3,000
	1,083,533		1,083,533
	10,100		10,100
	0		0
	21,327,157		21,327,157
	63,723,355		63,723,355
	3,262,945		3,262,945
	<b>95,142,400</b>		<b>95,142,400</b>

### DISBURSEMENTS

8. Deliv. to own Oregon Service Stations/Cardlocks/Keylocks (Amended Schedule 5.1A and/or B) .....
9. Tax Included Sales or Distribution to Oregon Licensed Dealers (Amended Schedule 5.2A and/or B) .....
10. All Other Taxable Sales, Use, & Distribution in Oregon (Amended Schedule 5.3A and/or B) .....
11. Ex-Tax Sales, Exchanges, or Distribution to Oregon Dealers (Amended Schedule 6A and/or 6B) .....
12. Exports from Oregon (Amended Schedule 7A and/or 7B) .....
13. Sales to U.S. Armed Forces for Use in Ships, Aircraft, or Export (Amended Schedule 8A and/or B) .....
14. TOTAL SALES, USE, DISTRIBUTION (Sum of Lines 8-13 for B - Forward to 1302MA, Line 1, Col. B) .....
15. Within Oregon Transfers – Intra-State .....
16. To Other Products (Rebrands) .....
17. Loss or (Gain)
  - a) Storage .....
  - b) Temperature .....
  - c) Transportation .....
18. Closing Physical Inventory (EX-TAX PRODUCT ONLY) .....
19. TOTAL STOCK ACCOUNTED FOR (Sum Lines 14-18. Note: Line 19 must equal Line 7) .....

	175,000	10,000	185,000
	0		0
	104,358		104,358
	66,913		66,913
	27,100		27,100
	0		0
	<b>373,371</b>	<b>10,000</b>	<b>383,371</b>
	21,327,156		21,327,156
	63,712,892		63,712,892
	(501,275)		(501,275)
	0		0
	0		0
	10,230,256		10,230,256
	<b>95,142,400</b>		<b>95,152,400</b>

**Oregon Gasoline Only Amended Stock Summary  
 Form 735-1303MA (01/11)**

# OREGON MOTOR VEHICLE FUEL (AVIATION GASOLINE ONLY) - AMENDED STOCK SUMMARY (FORM 735-1303AA)

## Dealer Information:

Enter the name under which your Oregon Motor Vehicle/Aircraft Fuel Dealer License is issued, the license number, the name of the calendar month and the year for which this report is filed.

**Amendment #:** If this Stock Summary is the first amended Stock Summary after filing the original Stock Summary for the tax period, enter "1". If this Stock Summary is a subsequent amendment enter the appropriate number indicating the 2nd amendment, etc.

## COLUMNS A THROUGH C

**Column A - Lines 1 – 19** Enter the gallons reported on lines 1 through 19 of the originally filed Oregon Stock Summary **Column B** to the corresponding line of the Amended Stock Summary **Column A**. If there have been previous amendments for this tax period, enter the gallons reported from **Column C** of the most recently Amended Stock Summary.

**NOTE:** If you are using the Amended Stock Summary for the first time, the gallons entered in Column A represent the sum of the gallons reported on the originally filed Stock Summary and all previously amended gallons for each line item.

**Column B - Lines 1 – 19** Enter in **Column B**, lines 1 – 19, **only** increases or decreases from the gallons previously reported. Enter the gallon increase or decrease for each line you are changing. Show decreases in parentheses. Amended supporting schedules are required for the gallons entered in **Column B** as indicated on the Amended Stock Summary. **The amended schedules should include only the Aviation gasoline gallons increased or decreased as shown in Column B.**

The amended schedules to be used in support of the statement on the Amended Stock Summary are:

1. Amended Schedule of Receipts 1C, 2C, 3C, & 4C. Check the box to indicate amended schedule. Show only the gallons increased or decreased from previously filed schedules.
2. Amended Schedules of Disbursements 5.1C, 5.2C, 5.3C, 6C, 7C, & 8C. Check the box to indicate amended schedule. Show only the gallons increased or decreased from previously filed schedules.

**NOTE:** If changes are entered in **Column B** for which supporting amended Schedules of Receipts or Schedules of Disbursements are not required, attach a separate, detailed statement explaining the change.

**Column C - Lines 1 – 19** To determine the amounts to enter on lines 1 through 19 in this column,

- Add the increase in **Column B** to **Column A** or
- Subtract the decrease in **Column B** from **Column A**.
- For any line you do not change; forward the gallons from **Column A** to **Column C**.
- In most cases Line 19 must agree with Line 7 for all columns. However, when correcting a prior Stock Summary out-of-balance error, Line 19 for Column A and B may not agree with Line 7 due to offsetting correcting entries.

Example of Amended Oregon Aviation Gas Stock Summary

Forms available at  
<http://fuelstax.oregon.gov>  
 FUELS TAX GROUP  
 550 CAPITOL ST NE  
 SALEM, OR 97301-2530  
 PHONE: (503) 378-8150 or (888) 753-2525  
 FAX: (503) 378-3060

# State of OREGON

STOCK SUMMARY SCHEDULE – AMENDED Gallons of Aviation Gasoline Handled in the State of Oregon for

Licensee Name XYZ Corporation	License # 1234	Month/Year December 2011	Amendment # 1
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## AVIATION GASOLINE ONLY - AMENDED

### RECEIPTS

1. Opening Physical Inventory (EX-TAX PRODUCT ONLY) .....
2. Aviation Gasoline Acquired in Oregon
  - a) Oregon TAX-PAID TO SUPPLIERS (Amended Schedule 1C) .....
  - b) Oregon TAX NOT PAID TO SUPPLIERS (Amended Schedule 2C) .....
3. Import Sales Into Oregon (Amended Schedule 3C) .....
4. Import Transfers Into Oregon (Amended Schedule 4C) .....
5. Within Oregon Transfers – Intra-State .....
6. From Other Products:
  - a) Rebrands .....
  - b) Ethanol .....
7. TOTAL STOCK TO ACCOUNT FOR (Sum of Lines 1-6b for Column B) .....

Column A As Originally Filed or Last Amended	Column B Amendments	Column C = Column A + B As Amended
760,000		760,000
0		0
6,000		6,000
5,000		5,000
0		0
413,818		413,818
413,735		413,735
<b>1,598,553</b>		<b>1,598,553</b>

### DISBURSEMENTS

8. Deliveries to own Service Stations/Card/Keylocks in Oregon (Amended Schedule 5.1C) .....
9. Tax Included Sales, Distribution to Oregon Licensed Dealers (Amended Schedule 5.2C) .....
10. All Other Taxable Sales, Use, & Distribution in Oregon (Amended Schedule 5.3C) .....
11. Ex-Tax Sales, Exchanges, or Distribution to Oregon Dealers (Amended Schedule 6C) .....
12. Exports from Oregon (Amended Schedule 7C) .....
13. Sales to U.S. Armed Forces for Use in Ships, Aircraft, or for Export (Amended Schedule 8C) .....
14. TOTAL SALES, USE, DISTRIBUTION (Sum of Lines 8-13 for B - Forward to 1302AA, Line 1, Col. B)
15. Within Oregon Transfers – Intra-State .....
16. To Other Products (Rebrands) .....
17. Loss or (Gain) a) Storage .....
- b) Temperature .....
- c) Transportation .....
18. Closing Physical Inventory (EX-TAX PRODUCT ONLY) .....
19. TOTAL STOCK ACCOUNTED FOR (Sum Lines 14-18. Note: Line 19 must equal Line 7) .....

0	10,000	10,000
0		0
5,000		5,000
85,144		85,144
10,298		10,298
7,000		7,000
<b>107,442</b>	<b>10,000</b>	<b>117,442</b>
413,818		413,818
40,000		40,000
850		850
1,036,443		1,036,443
<b>1,598,553</b>	<b>10,000</b>	<b>1,608,553</b>

Oregon Aviation Gasoline Only Amended Stock Summary  
Form 735-1303AA (01/11)

# OREGON MOTOR VEHICLE FUEL (JET FUEL ONLY) - AMENDED STOCK SUMMARY (FORM 735-1303JA)

## Dealer Information:

Enter the name under which your Oregon Motor Vehicle/Aircraft Fuel Dealer License is issued, the license number, the name of the calendar month and the year for which this report is filed.

**Amendment #:** If this Stock Summary is the first amended Stock Summary after filing the original Stock Summary for the tax period, enter "1". If this Stock Summary is a subsequent amendment enter the appropriate number indicating the 2nd amendment, etc.

## COLUMNS A THROUGH C

**Column A - Lines 1 – 19** Enter the gallons reported on lines 1 through 19 of the originally filed Oregon Stock Summary **Column C** to the corresponding line of the Amended Stock Summary **Column A**. If there have been previous amendments for this tax period, enter the gallons reported from **Column C** of the most recently Amended Stock Summary.

**NOTE:** If you are using the Amended Stock Summary for the first time, the gallons entered in Column A represent the sum of the gallons reported on the originally filed Stock Summary and all previously amended gallons for each line item.

**Column B - Lines 1 – 19** Enter in **Column B**, lines 1 – 19, **only** increases or decreases from the gallons previously reported. Enter the gallon increase or decrease for each line you are changing. Show decreases in parentheses. Amended supporting schedules are required for the gallons entered in **Column B** as indicated on the Amended Stock Summary. **The amended schedules should include only the gasoline and/or ethanol gasoline gallons increased or decreased as shown in Column B.**

The amended schedules to be used in support of the statement on the Amended Stock Summary are:

1. Amended Schedules 1D, 2D, 3D, & 4D. Check the box to indicate amended schedule. Show only the gallons increased or decreased from previously filed schedules.
2. Amended Schedules 5.1D, 5.2D, 5.3D, 6D, 7D & 8D. Check the box to indicate amended schedule. Show only the gallons increased or decreased from previously filed schedules.

**NOTE:** If changes are entered in **Column B** for which supporting amended schedule(s) are not required, attach a separate, detailed statement explaining the change.

**Column C - Lines 1 – 19** To determine the amounts to enter on lines 1 through 19 in this column,

- Add the increase in **Column B** to **Column A** or
- Subtract the decrease in **Column B** from **Column A**.
- For any line you do not change; forward the gallons from **Column A** to **Column C**.
- In most cases Line 19 must agree with Line 7 for all columns. However, when correcting a prior Stock Summary out-of-balance error, Line 19 for Column A and B may not agree with Line 7 due to offsetting correcting entries.

Example of Amended Oregon Jet Fuel Stock Summary

Forms available at:  
<http://fuelstax.oregon.gov>  
**FUELS TAX GROUP**  
 550 CAPITOL ST NE  
 SALEM, OR 97301-2530  
 PHONE: (503) 378-8150 or (888) 753-2525  
 FAX: (503) 378-3060

# State of OREGON

STOCK SUMMARY SCHEDULE – AMENDED Gallons of Jet Fuel Handled in the State of Oregon for

Licensee Name XYZ Corporation	License # 1234	Month/Year December 2011	Amendment # 1
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## JET FUEL ONLY – AMENDED

**RECEIPTS**

	Column A As Originally Filed or Last Amended	Column B Amendments	Column C = Column A + B As Amended
1. Opening Physical Inventory (EX-TAX PRODUCT ONLY) .....	180,906		180,906
2. Jet Fuel Acquired in Oregon			
a) Oregon TAX-PAID TO SUPPLIERS (Amended Schedule 1D) .....	0		0
b) Oregon TAX NOT PAID TO SUPPLIERS (Amended Schedule 2D) .....	250,000		250,000
3. Import Sales Into Oregon (Amended Schedule 3D) .....	0		0
4. Import Transfers Into Oregon (Amended Schedule 4D) .....	4,204,358		4,204,358
5. Within Oregon Transfers – Intra-State .....	5,000		5,000
6. From Other Products:			
a) Rebrands .....			
b) Ethanol .....			
7. TOTAL STOCK TO ACCOUNT FOR (Sum of Lines 1-6b for Column B).....	4,640,264		4,640,264

**DISBURSEMENTS**

8. Deliveries to own Service Stations/Card/Keylocks in Oregon (Amended Schedule 5.1D).....	0	10,000	10,000
9. Tax Included Sales, Distribution to Oregon Licensed Dealers (Amended Schedule 5.2D) .....	45,000		45,000
10. All Other Taxable Sales, Use, & Distribution in Oregon (Amended Schedule 5.3D) .....	0		0
11. Ex-Tax Sales, Exchanges, or Distribution to Oregon Dealers (Amended Schedule 6D).....	60,000		60,000
12. Exports from Oregon (Amended Schedule 7D) .....	10,045		10,045
13. Sales to U.S. Armed Forces for Use in Ships, Aircraft, or for Export (Amended Schedule 8D).....	0		0
14. TOTAL SALES, USE, DISTRIBUTION (Sum of Lines 8-13 for B - Forward to 1302JA, Line 1, Col. B)	115,045	10,000	125,045
15. Within Oregon Transfers – Intra-State .....	1,286,768		1,286,768
16. To Other Products (Rebrands) .....	2,264		2,264
17. Loss or (Gain) a) Storage .....	(4,810)		(4,810)
b) Temperature .....			
c) Transportation .....			
18. Closing Physical Inventory (EX-TAX PRODUCT ONLY) .....	3,240,997		3,240,997
19. TOTAL STOCK ACCOUNTED FOR (Sum Lines 14-18. Note: Line 19 must equal Line 7) .....	4,640,264	10,000	4,650,264

**Oregon Jet Fuel Only Amended Stock Summary  
 Form 735-1303JA (01/11)**

## Record Keeping and Documentation

Motor Vehicle Fuel Dealers are required to keep the following records for three years and make them available upon request:

**Stock summary** - showing monthly totals for the gallons of motor vehicle fuel handled within the state, with an analysis as to inventories, receipts, sales, use, transfers, and loss or gain.

**Purchase journal** - showing the number of gallons of motor vehicle fuel purchased or received each month, supported by purchase invoices or other documents.

**Sales journal** - showing the number of gallons of motor vehicle fuel sold or distributed each month, supported by sales invoices to cover each sale or delivery. Sales invoice forms shall be approved by the Department and shall include at least the following information:

- Date of sale or delivery.
- Name of place or station from which sales or delivery is made if the vendor has more than one branch or if the origin point is different from the mailing address.
- Name of licensed dealer making the sale or delivery.
- All invoices shall separately state and describe to the satisfaction of the Department and the different products shipped there under and shall be serially numbered, except where other sales invoice controls acceptable to the Department are maintained.
- Name and address of the purchaser and delivery point if different from the mailing address.
- Gallons of motor vehicle fuel sold.
- When motor vehicle fuel is sold to a person who claims to be entitled to a refund of the tax, the invoices must show no corrections or erasures.
- Where the storage facility or sale point is located near the state border, and where sales there from are made to customers residing both within and without the state, the invoice shall clearly show the place and state where the licensed dealer actually made delivery to the customer.

A **physical inventory** of motor vehicle fuel shall be taken at least at the end of each calendar month and preserved for audit purposes.

All required records shall be **summarized into calendar month totals** and should be centralized in the accounting office where the periodic tax audit is to be made.

# Common Reporting Mistakes

Below is a summary of common reporting mistakes and suggestions that may help to avoid these time consuming and potentially costly errors.

## **1. REPORTING PRODUCT IN THE WRONG COLUMN - For all line items of the Stock Summary and Tax Report**

- Confirm that the sum of gasoline and ethanol gasoline gallons is entered in Column A.
- Confirm that aviation gasoline gallons are entered in Column B.
- Confirm that jet fuel gallons are entered in Column C.

## **2. NOT CONFIRMING AGREEMENT BETWEEN SUMMARY AMOUNTS AND SUPPORTING SCHEDULES**

- Validate the mathematical computations on Oregon Tax Report, Oregon Stock Summary and all supporting schedules. (Round gallons to the nearest whole gallon).
- Verify agreement between all schedules and Oregon Stock Summary for each line item AND each applicable fuel type reported.
- Verify agreement between applicable lines and columns on the Oregon Stock Summary and the Oregon Tax Report.
- Verify that Oregon Stock Summary line 7 agrees with line 19 for all columns.
- Verify agreement between Oregon Stock Summary line 14 and Tax Report line 1, for all columns.

## **3. NOT PROVIDING ALL REQUIRED SCHEDULES AND DETAIL**

- Verify all required schedules are included as per instructions.
- Arrange supporting detail and summary schedules in numerical sequence by schedule, i.e. 1A, 1B, 1C, 2A, 3A etc.
- Provide complete supporting schedules and detail for each taxing jurisdiction. The Fuels Tax Group will not accept the supporting schedules and/or detail for one jurisdiction as support for another jurisdiction.

## **4. NOT RECONCILING AMOUNT ON REMITTANCE CHECK TO THE OREGON TAX REPORT**

- Compute tax on the Oregon Tax Report line 12 by multiplying line 10 by line 11 for all columns.
- Verify that the sum of lines 12 through 15 on the Tax Report equals line 16 for all columns.
- Confirm that the remittance check agrees with the Tax Report Column D, line 16. (Beware of transpositions!)

## **5. SENDING OREGON TAX REPORT TO THE WRONG ADDRESS**

- Confirm the address on the envelope agrees with the address shown on the upper left corner of the Oregon Tax Report (make sure the unit number is included).

## **6. NOT REPORTING DELIVERIES TO SERVICE STATIONS AND CARDLOCKS/KEYLOCKS AS TAXABLE DISTRIBUTION**

- Oregon law requires that tax be paid on DELIVERIES TO, rather than sales from, Oregon service stations and cardlocks/keylocks. Do not report storage losses at service stations and cardlocks/keylocks.

## **7. VIOLATING THE "FIRST SALE" LAW IN OREGON**

- If the first sale, use or distribution of motor vehicle fuel or aircraft fuel is from one licensed dealer to another licensed dealer, the selling or distributing dealer is not required to pay the license tax imposed by ORS 319.020. When the purchasing or receiving dealer first sells, uses or distributes the fuel, that dealer shall pay the license tax regardless of whether the sale, use or distribution is to another licensed dealer. Contact the Fuels Tax Group for further clarification regarding "First Sale" laws.

## Terminology and Definitions

**ADDITIVES** Any chemical or product added to gasoline typically to improve or enhance characteristics of the product.

**AIRCRAFT FUEL** Any gasoline and any other inflammable or combustible gas or liquid by whatever name such gasoline, gas or liquid is known or sold, usable as fuel for the operation of aircraft, except gas or liquid, the chief use of which, as determined by the Department of Transportation is for purposes other than the propulsion of aircraft.

**AVIATION GASOLINE** Special grades of gasoline prepared for aircraft reciprocating engines (Typically aviation gasoline is used to propel smaller aircraft that do not use jet fuel).

**BLENDING** The mixing together by any process whatsoever, of any one or more products with other products, and regardless of the original character of the products so blended, provided the resultant product so obtained is suitable or practicable for use as a motor vehicle fuel, except such blending as may occur in the process known as refining by the original refiner of crude petroleum. The commingling of products during transportation in a pipeline is not considered blending.

**BILL OF LADING** The document issued at the terminal which completely identifies the product(s) loaded and the parties to the transaction.

**BULK PLANT / BULK STORAGE FACILITY** Receiving and distributing facility for petroleum products (Commonly includes truck loading rack(s), product receiving capabilities and storage tanks or other warehousing facilities for petroleum products).

**CARRIER** The transportation company or entity hauling the product.

**CLOSING PHYSICAL INVENTORY (EX TAX PRODUCT ONLY)** The gallons in ex tax bulk storage facilities at the close of each calendar month (Should agree with the beginning physical inventory (ex tax product only) for the next calendar month). For purposes of Oregon Motor Vehicle/Aircraft fuel tax reporting, ex-tax bulk storage facilities DO NOT include facilities that are connected by pipeline to a cardlock/keylock, service station and/or any other facility from which fuel may be withdrawn directly for sale or delivery into the fuel tanks of motor vehicles.

**ETHANOL** Alcohol (Ethanol is typically the product blended with gasoline to oxygenate the fuel, increase octane and to improve engine emissions).

**ETHANOL GASOLINE** Gasoline that has been blended with ethanol to produce an ethanol blended gasoline - A combination of ethanol and gasoline. In 2009, Oregon mandated statewide the use of ten percent ethanol blends for use in vehicles. Oregon considers blends up to E-85, used in flex fuel vehicles, to be a motor vehicle fuel.

**EXPORTS** Motor vehicle fuel delivered from within Oregon by the seller to locations outside Oregon constitutes an export by the seller. Motor vehicle fuel delivered from within Oregon by the purchaser to locations outside Oregon constitutes an export by the purchaser.

**EX-TAX** Includes motor vehicle or aircraft fuel on which no Oregon tax has been paid.

**FUEL GRADE** The octane rating of the fuel, i.e. regular, premium, midgrade gasolines.

**FUEL TYPE** Reportable product (Gasoline, ethanol gasoline, aviation gasoline, or jet fuel).

**IMPORT SALES** Motor vehicle fuel delivered into Oregon from outside the State of Oregon by the seller constitutes an import by the seller. Motor vehicle fuel delivered into Oregon from outside the State of Oregon by the purchaser constitutes an import by the purchaser.

**IMPORT TRANSFERS** Product that is acquired outside of Oregon and delivered into ex-tax storage facilities within Oregon that are owned or controlled by the licensee.

**JET FUEL** Kerosene type fuels or blends of gasoline, distillates and residual oils used as fuel for gas turbine powered aircraft (jet engine powered aircraft).

**LICENSEE** An entity or person that has secured an Oregon Motor Vehicle/Aircraft Fuel Dealer License from the Oregon Department of Transportation, Fuels Tax Group.

**OREGON MOTOR VEHICLE FUEL DEALER** An entity or person who:

- (1) Imports or causes to be imported motor vehicle fuels or aircraft fuels for sale, use or distribution in, and after the same reaches the State of Oregon.
- (2) Produces, refines, manufactures or compounds motor vehicle fuels or aircraft fuels in the State of Oregon for sale, use or distribution in Oregon.
- (3) Acquires in Oregon for sale, use or distribution in Oregon motor vehicle fuels or aircraft fuels with respect to which there has been no license tax previously incurred.
- (4) Acquires title to or possession of motor vehicle fuels or aircraft fuels in Oregon and exports the product out of this state.

**MOTOR VEHICLE FUEL** Gasoline and any other inflammable or combustible gas or liquid, by whatever name such gasoline, gas or liquid is known or sold, usable as fuel for the operation of motor vehicles, except gas or liquid, the chief use of which, as determined by the Department of Transportation, is for purposes other than the propulsion of motor vehicles upon the highways of this state.

**OPENING PHYSICAL INVENTORY (EX TAX PRODUCT ONLY)** The gallons in ex-tax bulk storage facilities at the beginning of each calendar month (Should agree with the closing physical inventory (ex-tax product only) from the previous calendar month). For purposes of Oregon motor vehicle/aircraft fuel tax reporting, ex-tax bulk storage facilities DO NOT include facilities that are connected by pipeline to a cardlock/keylock, service station and/or any other facility from which fuel may be withdrawn directly for sale or delivery into the fuel tanks of motor vehicles.

**REBRAND** To change a non-taxable product to a taxable product, or to change a taxable product to a non-taxable product.

**TAX-PAID** Product on which the Oregon tax has been paid.

**WITHIN OREGON TRANSFERS** Product that is transferred from one bulk storage facility located in Oregon to another bulk storage facility located in Oregon.

## CONTACT INFORMATION

For additional information or questions not addressed in the instructions provided, please contact us:

### FOR GENERAL CORRESPONDENCE

Oregon Department of Transportation  
Fuels Tax Group-MS21  
355 Capitol St NE  
Salem, OR 97301-2530

Telephone (503) 378-8150  
Facsimile (503) 378-3060  
E-mail [ODOTFuelsTax@odot.state.or.us](mailto:ODOTFuelsTax@odot.state.or.us)  
Website <http://fuelstax.oregon.gov/>

For direct numbers to specific staff members, please see our website.

### MAIL REPORTS AND PAYMENTS TO

Oregon Department of Transportation  
Fuels Tax Group unit 06  
P O Box 4395  
Portland OR 97208-4395

**NOTE:** Through the instructions in this guide, the Fuels Tax Group has attempted to completely and correctly advise licensees on proper compliance including tax report completion and record keeping requirements. This guide is not intended to replace or change Oregon Revised Statute 319 or any Administrative Rule. We have made our best effort to address all types of reporting situations, however, due to changing technology or unusual circumstances, it is possible that a licensee may receive special instructions from an auditor intended to address *only that special situation*.



