

**RECORDS TO BE MAINTAINED
BY OREGON DEALERS
IN MOTOR VEHICLE FUEL & AIRCRAFT FUEL**

Pursuant to the authority granted in the Oregon statutes, it is required that each dealer keep at least the following records:

1. 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.
2. Purchase journal showing the number of gallons of motor vehicle fuel purchased or received each month, supported by purchase invoices or other documents.
3. 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:
 - a. Date of sale or delivery.
 - b. 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.
 - c. Name of licensed dealer making the sale or delivery.
 - d. All invoices shall separately state and describe to the satisfaction of the Department and the different products shipped thereunder and shall be serially numbered, except where other sales invoice controls acceptable to the Department are maintained.
 - e. Name and address of the purchaser and delivery point if different from the mailing address.
 - f. Gallons of motor vehicle fuel sold.
 - g. 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.

- h. Where the storage facility or sale point is located near the state border, and where sales therefrom 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.
- 4. A physical inventory of motor vehicle fuel shall be taken at least at the end of each calendar month and preserved for audit purposes.
- 5. 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.
- 6. If at any time the auditor for the State is required to go outside the State of Oregon in order to examine the dealer's records, the dealer shall reimburse the State for travel expenses, including transportation and meals and lodging costs incurred by said auditor.

If you have any questions in regard to the records requirements, please direct them to:

**Oregon Department of Transportation
Fuels Tax Group
550 Capitol St. NE
Salem, OR 97301-2530
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Fax Number: (503) 378-3060
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