

FORM 1201

FUELS TAX REFUND CLAIM MULTNOMAH COUNTY

DO NOT USE

MAIL TO

FUELS TAX GROUP
DEPT. OF TRANSPORTATION
550 CAPITOL ST NE
SALEM OR 97301-2530
PHONE (503) 378-8150
FAX (503) 378-3060
www.oregon.gov/odot/cs/ftg

It is suggested that this claim cover the same period and be submitted at the same time as the State Fuels Tax Refund Claim Form #1200. If submitted separately, copies of the invoices covering fuel purchased in Multnomah County must accompany this claim. Read the instructions on pages 3 and 4 before completing this claim.



- 1. Name of Claimant _____ (_____)
Please Print Social Security or EIN Number
- 2. Address _____
Street or Route and Box No. City State Zip Code Telephone
- 3. Principal Business _____ Do you sell fuel to others? _____
- 4. Period of this claim. From _____ To _____
Have you claimed before? _____

READ INSTRUCTIONS ON PAGES 3 AND 4 BEFORE PREPARING CLAIM

FUEL PURCHASED, USED or STORED	GALLONS
5. BEGINNING INVENTORY (Ending inventory from prior claim)	_____
6. ADD FUEL PURCHASED AND RECEIVED THIS PERIOD (ATTACH ORIGINAL INVOICES)	_____
SUB TOTAL	_____
7. DEDUCT INVENTORY AT END OF THIS CLAIM PERIOD	_____
SUB TOTAL	_____
8. DEDUCT FUEL USED IN A NON-REFUNDABLE MANNER	_____
9. TOTAL REFUNDABLE FUEL USED	_____
10. AMOUNT CLAIMED (Total on line 9 @ 3¢ PER GALLON)	\$ _____

EXPLANATION OF LINE 9:	GALLONS
11. FARM USE (From Schedule A, Line 9)	_____
12. MOTOR VEHICLE USE - OTHER THAN FARM (From Schedule B, Line 6)	_____
13. EXPORTED IN VEHICLE FUEL TANK (Tax also paid to another state)	_____
14. RFD MAIL CARRIERS (Special Delivery Carriers see instructions) No. of trips _____ Miles per trip _____ Miles per gallon _____	_____
15. CITIES, MASS TRANSIT DISTRICTS, COUNTIES, ROAD ASSESSMENT DIST.	_____
16. OTHER REFUNDABLE USE - Check Appropriate Box: <input type="checkbox"/> Stationary Engines <input type="checkbox"/> Tractors <input type="checkbox"/> Motor Boats <input type="checkbox"/> Unlicensed Vehicles <input type="checkbox"/> Power Take-off <input type="checkbox"/> Other (Explain) _____	_____
TOTAL	_____

STATEMENT

I hereby certify that I have full knowledge of this claim, that the fuel was purchased on the dates and in the amounts shown on each invoice, that the fuel has been used in the manner set forth above and that none of the fuel on which tax refund is claimed was used for operating or propelling motor vehicles upon any state highway, county road, city street or upon any other highway, except as authorized by Ordinance No. 123, and that no part of the tax refund claimed has been paid.

Person other than claimant, preparing claim

SIGNATURE _____

ADDRESS _____

CLAIMANT SIGNATURE (DO NOT PRINT) _____

DATE _____

DO NOT WRITE BELOW THIS LINE

Code _____	Index _____	Remarks _____
Approved for payment: Director, Dept. of Transportation _____		
Audited and allowed: _____		

SCHEDULE A FARM USE (This Information Must Be Completed For All Farm Claims)

1. List Fuel-Powered Equipment Operated

2. List Crops and Acres

	<u>Gasoline</u>	<u>Diesel</u>	<u>Other Fuel</u>	<u>Kind of Crop</u>	<u>Acres</u>
No. Motor Vehicles—Licensed	_____	_____	_____	_____	_____
No. Motor Vehicles—Unlicensed	_____	_____	_____	_____	_____
No. Tractors (Describe)	_____	_____	_____	_____	_____
No. Other	_____	_____	_____	_____	_____
.....	_____	_____	_____	_____	_____
.....	_____	_____	_____	_____	_____

3. Custom Work Performed () Yes () No
 Dairy Operation () Yes () No
 Acres Range or Grazing Land () Owned () Leased

4. Do you have separate storage for licensed vehicle fuel? If answer yes, attach invoices for all bulk purchases. () Yes () No

5. If you claim refund on fuel used in licensed vehicles over private roads or property complete the following information. Attach invoices to support all fuel used in licensed vehicles, including private automobiles.

	<u>PUBLIC HIGHWAYS MILES OPERATED</u>	<u>HIGHWAY FUEL CONSUMPTION RATE—M.P.G.</u>	<u>TOTAL GAL. USED LICENSED VEHICLES</u>	<u>DEDUCT TOTAL GALS USED ON HIGHWAYS</u>	<u>REFUNDABLE GALLONS USED</u>
Automobiles	_____	_____	_____	_____	_____
Pickups	_____	_____	_____	_____	_____
Trucks and Busses	_____	_____	_____	_____	_____
.....	_____	_____	_____	_____	_____
.....	_____	_____	_____	_____	_____

6. Total Gallons Highway Use (Include in Line 8, page 1) _____ X X X X X X X X
7. Total Gallons of Refundable Fuel Used in Licensed Vehicles X X X X X X _____
8. FUEL USED IN TRACTORS, COMBINES, UNLICENSED VEHICLES, etc.
9. TOTAL REFUNDABLE USE. (Add Lines 7 and 8)—Enter on Line 11, page 1

SCHEDULE B MOTOR VEHICLE USE—OTHER THAN FARM. (Check Appropriate Box)

1. Over roads or property in private ownership
2. Removal of forest products over certain roads
3. By the United States, the State of Oregon, any County or Port on any road or property other than a state highway, county road or city street
4. Refundable gallons computed on ratio of refundable miles to total miles traveled.

<u>Truck Number or Vehicle Description</u>	<u>Miles Operated</u>			<u>Gallons of Fuel</u>		
	<u>Total</u>	<u>Non-Refundable Roads</u>	<u>Refundable Roads</u>	<u>Used</u>	<u>Non-Refundable Use</u>	<u>Refundable Use</u>
_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____

(If more space is needed attach separate sheet)

5. TOTAL NON-REFUNDABLE USE—(Include in Line 8, page 1) X X X X X X
6. TOTAL REFUNDABLE USE—(Enter on Line 12, page 1)

INSTRUCTIONS

THE MULTNOMAH COUNTY ORDINANCE AUTHORIZES A TAX REFUND WHEN TAX-PAID FUEL IS:

Used in operating or propelling stationary gas engines, tractors or motor boats.

Used for cleaning or dyeing or other commercial use.

Used in the operation of a motor vehicle:

(a) On private roads or property, if required records are kept.

(b) For the removal of forest products over certain public roads, if required records are kept.

(c) In another state where a tax has also been paid.

(d) By R.F.D. and Special Delivery mail carriers.

(e) By an agency of the United States, the State of Oregon, any County, or Port of this state on any road or property other than a state highway, county road or city street.

(f) By an incorporated city or town or mass transit district.

(g) By a county or road assessment district exclusively for construction or maintenance of public highways

(h) For certain power take-off equipment.

Exported from MULTNOMAH COUNTY, other than in vehicle fuel tanks.

Used in operating aircraft.

Claimant must provide claimant Social Security number or federal Employer Identification Number. The Social Security number is requested pursuant to ORS 305.385 and OAR 150-305.100. Social Security numbers provided pursuant to this authority will be used for administration of state, federal and local tax laws.

FOR MORE COMPLETE INFORMATION SEE INSTRUCTIONS BY LINE NUMBER

INSTRUCTIONS FOR MULTNOMAH COUNTY FUELS TAX REFUND CLAIM NO. 1201

FORM 1201 is to be used to claim refund of the tax paid on fuel purchased in Multnomah County after 12 - 31 - 76.

CLAIM PERIOD - A refund claim may be filed anytime within 15 months of the fuel purchased or invoice date. Claims involving beginning inventories must be filed within 15 months of the date the inventory was recorded (filing date of prior claim). Claims covering fuel tank exports must be filed within 15 months from the last day of the month in which the fuel was used or within 15 months from the date of tax assessment by the state in which the fuel was used.

RECORDS are required to substantiate accuracy of the claim.

SINGLE BULK STORAGE - A detailed record of all withdrawals must be kept.

SEPARATE STORAGE (Separate bulk tanks for refundable and for non-refundable use) - Fuel invoices for all tanks must be submitted. Invoices are to be marked, at time of delivery, indicating into which tank the fuel was delivered. (Licensed vehicles are not to be fueled from a refundable tank.)

LICENSED MOTOR VEHICLE USE - Farmers refer to instructions for Line 11. Other users refer to instructions for Line 12.

Failure to maintain records or refusal to make them available for examination, constitutes a waiver of all rights to the refund.

Power take-off use - See instructions for line 16.

SIGNATURE - Individuals must personally sign claims. Partnership claims are to be signed by a partner. Claims by firms or corporations are to be signed by an officer or authorized agent.

INSTRUCTIONS FOR PAGE 1 OF CLAIM BY LINE NUMBER:

Line 1. Enter your name the way your check is to be drawn. Also enter your Social Security or EIN number.

Line 2. Show complete mailing address to which check is to be sent.

Line 5. A beginning inventory (ending inventory from previous claim) may be included if a new claim is filed within 15 months from the filing date of the claim which established the inventory.

Line 6. **FUEL PURCHASED** - Attach invoices issued at the time fuel was purchased. If you have bulk storage, attach invoices for deliveries to all tanks. Sort invoices into date order with the oldest on top.

INVOICES MUST SHOW AT LEAST THE FOLLOWING INFORMATION:

(a) Name of purchaser. (Only the purchaser and user of fuel can claim a tax refund.) If name on invoice differs from name of claimant, attach an assignment of interest from the purchaser to the claimant.

(b) Name and location of seller (city and state).

(c) Complete date of sale (month, day and year).

(d) Identification of taxable product sold (gasoline, outboard motor fuel etc.).

(e) Quantity of taxable fuel sold, expressed in gallons.

Cumulative Invoices, Statements or Receipts are not acceptable. Invoices showing **Boat Numbers, "Cash",** etc., without name of purchaser, are not valid to support a claim for refund.

ANY ALTERATION OF AN INVOICE MAY CAUSE THE ENTIRE CLAIM TO BE INVALIDATED.

Line 7. **ENDING INVENTORY**—Show unused fuel, in bulk storage, as inventory. Fuel must be used before refund can be claimed.

Line 8. The law does not authorize a refund of tax on fuel sold, lost or unaccounted for.

Line 11. **FARMERS** may claim a tax refund on fuel used in tractors, combines, stationary engines, unlicensed vehicles, etc., except any used to propel vehicles on any public road or thoroughfare.

A refund of tax may be claimed on fuel used to operate a licensed motor vehicle on roads or property in private ownership. Such claimant is required to first establish and maintain a complete record of all fuel used in each vehicle and the highway miles operated by each vehicle, including private automobiles. Invoices to support all fuel used, including both bulk and service station purchases, must accompany the claim.

All applicable portions of Schedule A, page 2, must be completed.

Line 12. **MOTOR VEHICLE USE—OTHER THAN BY FARMERS**

Claimants, other than farmers, are required to first establish and maintain a complete record of miles traveled both on and off public highways and of fuel used in each vehicle. When part of this travel is over public highways, the user shall establish the ratio of refundable miles to total miles traveled. This ratio will be applied to the total gallons used to determine the refundable gallons.

In addition to refunds explained in instructions for Liens 11, 13, 14, 15 and 16 refund of tax on fuel used to operate a motor vehicle is limited to the following specific uses:

(a) **ON ROADS OR PROPERTY IN PRIVATE OWNERSHIP.**

(b) **ON PUBLICLY OWNED ROADS or PROPERTY**, other than a state highway, county road or city street where the claimant operated under a **written agreement or permit** with an agency of the United States, the State Board of Forestry, the State Forester, or with a licensee thereof, which agreement or permit authorized use or construction or maintenance of such roads or property for **removal of forest products**. Written proof of the existence of an agreement is required. Refund of tax may also be claimed where fuel is used to operate a motor vehicle on a county road for **removal of forest products** under a written agreement or permit issued by the State Board of Forestry, the State Forester or an agency of the United States authorizing use of such road and requiring claimant to pay for or to perform the construction or maintenance of such county road. A copy of such agreement or permit and of the contract between the county and the United States, or the State Agency must accompany the claim or be on file with the Motor Vehicles Division.

(c) **BY GOVERNMENTAL AGENCIES**—An agency of the United States, the State of Oregon, any County or Port of this state may claim refund of tax on fuel used in motor vehicles operated on any road, thoroughfare, or property, other than a state highway, county road or city street.

All applicable portions of Schedule B, page 2 must be completed.

Line 13. **FUEL EXPORTED IN VEHICLE FUEL TANK**—A refund may be obtained when a claimant purchases MULTNOMAH COUNTY tax-paid fuel, exports it to another state in the fuel supply tank of a motor vehicle and uses it to operate the vehicle upon the highways of another state when another tax is paid on the same fuel, or when any other highway use tax is paid, the rate for which is increased because such fuel was not purchased in, and the tax thereon paid to such state. Such a claim must be filed before the expiration of 15 months from the last day of the month in which the fuel was used, or 15 months from the date of an assessment for unpaid tax by the state in which the fuel was used. All such claims must be accompanied by evidence of payment of tax to another state, the source of all fuel used and by information showing for each vehicle, the total number of miles traveled, the miles traveled in each state and the total fuel used. When all vehicles operated are similar in size, fleet totals may be used in lieu of individual vehicle information. **Invoices supporting refund claims covering motor vehicle fuel exported in vehicle fuel tanks need not accompany the claim but should be retained by the claimant until the claim has been paid.**

Line 14. **R.F.D. MAIL CARRIERS** compute refundable gallons used by dividing the total trip mileage by the average miles per gallon. Include pay cards to support claim. Special Carriers, compute refundable gallons used by dividing total official miles by the average miles per gallon.

Line 15. **CITIES, COUNTIES, ROAD ASSESSMENT DISTRICTS**—In addition to general refunds, tax is also refundable when fuel is used by:

(a) **Incorporated cities or towns** or in motor vehicles operated by the city or town.

(b) **Counties or road assessment districts** for operation of equipment and motor vehicles used exclusively for construction or maintenance of public roads.

Line 16. **OTHER REFUNDABLE USE OR DISTRIBUTION OF FUEL** (not provided for on Lines 11 through 15). Include on this line fuel exported in transportable containers or fuel used for operating stationary engines, tractors, motor boats and unlicensed vehicles, including lift trucks, lumber carriers, etc. For any other use explain fully how fuel was used to qualify for refund. **For licensed vehicles use (excepting power take-off) refer to instructions for Line 12.**

Use of fuel from the fuel tank of a motor vehicle which is equipped with power take-off equipment can be approved:

(a) When the refundable use of fuel is measured by an approved metering device designed to operate only when the vehicle is stationary and the parking brake is engaged.

(b) When gasoline is used in a **cement mixer truck** or in a **garbage truck** the user may claim refund of tax on one fourth of the total gallons used in the vehicle. When gasoline is used in a **fuel or heating oil delivery truck** the user may claim refund of tax on three fourths of a gallon of gasoline for each 1,000 gallons of fuel or heating oil pumped. All such claims must be accompanied by Form No. 1200-A or a work sheet showing the same information.