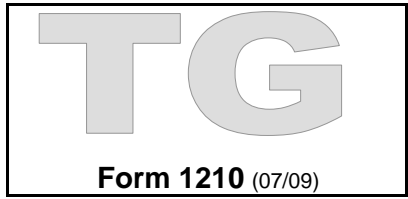


MAIL TO:
 ODOT FUELS TAX GROUP
 550 CAPITOL ST NE
 SALEM OR 97301-2530
 PHONE: (503) 378-8150
 FAX: (503) 378-3060
www.oregon.gov/odot/cs/ttg

FUELS TAX REFUND CLAIM
CITY OF TIGARD



You must complete all applicable sections. Incomplete claim forms will be returned to you for completion.

1. Name of Claimant _____
PLEASE PRINT SOCIAL SECURITY OR EIN NUMBER

2. Address _____
STREET OR ROUTE AND BOX # CITY STATE ZIP CODE

3. Principal Business _____ Do you sell fuel to others? _____

4. Contact Information _____
TELEPHONE INCLUDE AREA CODE FAX NUMBER INCLUDE AREA CODE E-MAIL ADDRESS

5. Claim Period: _____ TO _____ Date of last Claim: _____

FUEL PURCHASED, USED AND STORED:	GALLONS (Round to nearest whole gallon)
6. Beginning Inventory on Hand (ending inventory from prior claim)	_____
7. Add Fuel Purchased this Period (attach original invoices for purchases)	_____
8. Total Fuel to Account For (line 6 + line 7)	_____
9. Deduct Inventory on Hand at end of Period (beginning inventory for next claim period)	_____
10. Deduct Fuel used in a non refundable manner	_____
11. Total Fuel deductions (line 9 + line 10)	_____
12. Total Refundable Fuel Used (line 8 - line 11)	_____
13. Amount Claimed for Refund (line 12 x \$0.03 per gallon)	_____

INDICATE TYPE(S) OF REFUNDABLE USAGE BELOW, PROVIDING DETAIL ON THE BACK AS REQUIRED	GALLONS
14. NON VEHICULAR ENGINES/EQUIPMENT AND UNLICENSED VEHICLES (Total from section 2 Line 1)	_____
15. LICENSED VEHICLE USE ON PRIVATE PROPERTY farm and non farm use (Total from section 2 Line 2)	_____
16. COMMERCIAL MOTOR BOAT USE: Describe use _____ Boat or Vessel reg # _____ AND Commercial or Charter license # _____	_____
17. OTHER REFUNDABLE USE (Total from section 2 Line 3)	_____
18. EXPORTED IN VEHICLE TANK attach proof of tax paid to another state	_____
19. GOVERNMENTAL AGENCY USE - Non-gasoline only	_____
20. TOTAL REFUNDABLE USE (add lines 14 through 19, should equal line 12 above)	_____

SECTION 1: FUEL STORAGE (must be complete for all claims)

1. How do you acquire your fuel (check all that apply)
 Bulk Cardlock Retail Other (please explain): _____

2. How do you store your fuel: (Complete if you maintain **any** storage)

Tank (list by name or number)	Contents (fuel type)	Use: On road, off road or both	
_____	_____	_____	
_____	_____	_____	
_____	_____	_____	
_____	_____	_____	

3. Do you maintain separate storage for your refundable and nonrefundable use?
 Yes
 No

If additional space is needed, please attach a separate sheet.

Form continued on other side.

By signing below, 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 by claimant in the manner set forth above and that none of the fuel on which a 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 ORS 319; and that no part of the tax refund claimed has been paid.

PERSON OTHER THAN CLAIMANT PREPARING CLAIM	CLAIMANT
SIGNATURE _____	CLAIMANT SIGNATURE _____
PRINT NAME _____	PRINT NAME _____
ADDRESS _____	DATE _____
PHONE NUMBER _____	TITLE _____

DO NOT WRITE BELOW THIS LINE

Codes: County _____ State _____ Federal _____ Remarks _____

Approved for Payment: Director, Dept of Transportation, by _____

SECTION 2: FUEL USAGE (must be complete for all claims)

1. NON VEHICULAR EQUIPMENT AND UNLICENSED VEHICLES

List all gasoline powered equipment, number of each type of equip. and gallons of fuel used.

Description of equipment (please be specific). Include tractors, unlicensed vehicles, lawnmowers, stationary and small engines. ATV's and snowmobiles (on private property only).

Gasoline Consumed during claim period
Number of items

_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

If additional space is needed, please attach a separate sheet.

TOTAL REFUNDABLE GALLONS (Enter here & on Line 14 Page 1) (Required):

2. FUEL USED TO PROPEL LICENSED VEHICLES (FARM AND NON FARM USE)

List Vehicles into which fuel was placed:

Vehicle Description or Plate number	Gas (G) or Diesel (D)	Total Miles Traveled (A)	Total Gallons Fuel Used (B)	MPG (A) / (B) = (C)	Number On Road Miles (D)	Number Off Road Miles (E)	Non refundable Gallons (D) / (C) = (F)	Refundable Gallons (E) / (C) = (F)
_____	_____	_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____	_____	_____

If additional space is needed, please attach a separate sheet.

TOTAL REFUNDABLE GALLONS (Enter here & on Line 15 Page 1) (Required):

Indicate all refundable types of use for the above listed licensed vehicles (check all that apply)

- Used on private property (farm use of licensed vehicles)
- Used on private property (non farm use)
- Used for the removal of forest products over certain roads
- Used by the United States, State of Oregon, City or Port on any road or property other than a state highway county road or city street.

3. OTHER REFUNDABLE USE (See Instructions - Section 2 Line 3)

Describe refundable use and gallons of gasoline used.

Gasoline Consumed during claim period

_____	_____
_____	_____
_____	_____
_____	_____

If additional space is needed, please attach a separate sheet.

TOTAL REFUNDABLE GALLONS (Enter here & on Line 17 Page 1) (Required):

SECTION 3: FARM USE

1. List crops and number of acres

Acres

Kind of crops

Owned

Leased

_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

2. Do you perform any custom work on property you do not own or lease? If so, list below:

3. If you lease property, with whom do you have an agreement?

If additional space is needed, please attach a separate sheet.

INSTRUCTIONS FOR CITY OF TIGARD FUELS TAX REFUND CLAIM FORM 1210

THE CITY OF TIGARD AUTHORIZES A TAX REFUND WHEN TAX-PAID FUEL IS:

Used in operating or propelling stationary gas engines, small engines, tractors or motor boats for commercial use.

Used for cleaning or dyeing or other commercial use.

Used in snowmobiles and all-terrain vehicles on privately-owned property.

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 an agency of the United States, the State of Oregon, any County, City or Port of this state on any road or property other than a state highway, county road or city street.
- e) For certain power take-off equipment and auxiliary engines – (see instructions for limitations).

Exported from City of Tigard, other than in vehicle fuel tanks. (Claimant must hold a valid dealer license or equivalent in the receiving jurisdiction).

Used in operating aircraft.

Claimant must provide claimant Social Security Number or Federal Employer Identification Number. Social Security numbers provided will be used for administration of state, federal and local tax laws.

PENALTIES: Section 319.990 of the Oregon Revised Statutes reads in part as follows "... any person who makes any false statement ... for the refund of any money or tax as provided in ORS 319.010 to 319.430... shall, upon conviction, be punished by a fine of not more than \$1,000, or by imprisonment in the county jail not more than six months, or both..."

FOR MORE COMPLETE INFORMATION SEE INSTRUCTIONS BY LINE NUMBER

CLAIM PERIOD – A refund claim may be filed anytime within 15 months of the fuel purchase or invoice date. Claims involving beginning inventories must be filed within 15 months of the date the inventory was recorded (filing date of the 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 the accuracy of the claim. Failure to maintain records or refusal to make them available for examination constitutes a waiver of all rights to the refund.

BULK STORAGE – For all storage greater than 5 gallons, a detailed record of all fuel usage must be kept, including purchases and distributions showing the manner in which the fuel was used. Monthly inventory readings are required as well.

- a) If you maintain storage for both refundable and non-refundable use (common storage), attach all invoices for all bulk purchases and provide consumption records showing all disbursement to vehicles and/or equipment with your claim.
- b) If you maintain storage for refundable use only, attach all invoices for all bulk purchases and provide receipts for on-fuel purchases. NOTE: consumption records and inventory as detailed above are still required to be maintained and provided upon request of ODOT Fuels Tax Group.
- c) If separate tanks for refundable and non-refundable use are maintained, fuel invoices for all tanks (on-road and/or off-road use) must be submitted with the claim. Invoices are to be marked, at the time of delivery, by the supplier, indicating into which tank the fuel is delivered. No refund is available for fuel used on-road in licensed vehicles. NOTE: consumption records and inventory as detailed above are still required to be maintained and provided upon request of ODOT Fuels Tax Group.

FUEL FROM RETAIL LOCATIONS – Fuel purchased for refundable use should, at the time of sale, identify the equipment or container and include the name or signature of the purchaser. Bulk storage recordkeeping requirements apply for all storage greater than 5 gallons.

FUEL PURCHASED FROM NON-RETAIL – Fuel purchased for refundable use must have a cardlock card assigned to the specific piece of equipment or group of equipment to be considered for refund. Mobile fuel storage tanks (greater than 5 gallons) must have a specific card assigned to be considered for refund. Bulk storage recordkeeping requirements will apply.

LICENSED MOTOR VEHICLE USE – Refer to instructions under Section 2.

POWER TAKE-OFF USE – Limitations apply. See instructions for Section 2 line 3 for details.

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. Personal representatives or an executor of a persons estate may sign the claim if accompanied by proper authorization. (Please contact the Fuels Tax Group prior to filing a claim).

INSTRUCTIONS FOR PAGE 1 OF CLAIM BY LINE NUMBER

- Line 1. Enter your name or business name as registered with the State of Oregon. Also enter your Social Security or EIN number.
- Line 2. Enter the complete mailing address to which the check is to be sent.
- Line 3. Enter the principal business activity, and indicate whether or not you sell fuel to others.
- Line 4. Enter contact information – daytime phone number, and fax and/or e-mail if available.
- Line 5. Enter period covered by this claim – include beginning and ending dates, and provide the date of the last claim or indicate “first claim”.
- Line 6. Enter as your beginning inventory the ending inventory from your last claim. CAUTION: If this is your first claim, or if your last claim was filed more than 15 months prior to the current claim, or if you do not maintain an inventory, then the beginning inventory must be -0 -.
- Line 7. FUEL PURCHASED – Attach **ORIGINAL** invoices issued by the supplier at the time the fuel was purchased. If you have bulk storage, attach **ORIGINAL** 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 the name on the invoice differs from the name of the claimant, attach an assignment of interest from the purchaser to the claimant.
- (b) Name and location of the seller (city and state).
- (c) Complete date of the sale (month, day, and year).
- (d) Identification of the product sold (gasoline, outboard motor fuel, etc)
- (e) Quantity of taxable fuel sold, expressed in gallons.
- (f) An invoice is not valid to support a refund claim if it shows any corrections, alterations or erasures.
- (g) Improper or incomplete invoices may cause the purchaser to lose his tax refund.

CUMULATIVE INVOICES, STATEMENTS OR RECEIPTS ARE NOT ACCEPTABLE UNLESS ISSUED BY THE SELLER AND ALL OF THE ABOVE INFORMATION (a through e) IS INCLUDED. 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 9. Enter the amount of unused fuel in bulk storage at the end of the claim period as ending inventory. Fuel must be used before refund can be claimed. Fuel remaining in a vehicle or equipment is considered used.
- Line 10. Enter gallons of fuel used on-road, sold, or unaccounted for.
- Line 12. The amount of refundable fuel used must agree with line 20. This amount must be substantiated as described in lines 14 through 19 and the required supplemental information on page 2.
- Line 13. Multiply the refundable gallons on line 12 times \$0.03 per gallon fuel tax.
- Line 14. Enter the total amount of non-vehicular engines/equipment and unlicensed vehicles from Section 2 Line 1.
- Line 15. Enter the total amount of refundable Licensed Vehicle from Section 2 Line 2.
- Line 16. Identify commercial motor boat use (if applicable) and refundable gallons. You must also provide the boat or vessel registration number and the commercial fishing or charter boat license number.
- Line 17. Include on this line fuel exported in transportable containers, fuel used for cleaning, dyeing and other non-combustible commercial purposes, and fuel from the fuel tank of a motor vehicle used to operate power take-off units installed on motor vehicles and auxiliary engines installed on motor vehicles.

Use of fuel from the fuel tank of a motor vehicle which is equipped with power take-off equipment or a vehicle mounted auxiliary engine may be approved only:

- (a) When the refundable use of fuels is measured by a department approved metering device designed to operate only when the vehicle is stationary and the parking brake is engaged; or
- (b) When gasoline is used in a cement mixer truck or in a garbage truck the user may claim a 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 a 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 the appropriate documentation (See Section 2 instructions – other refundable uses).

- Line 18. Indicate the number of gallons exported to other jurisdictions in the tank of a vehicle (proof of tax paid to other jurisdiction for same gallons must be submitted with claim)
- Line 19. Enter gallons for diesel fuel and other non-gasoline fuel as defined in ORS 319.520(4) purchased City of Tigard tax-paid used to propel a motor vehicle by an agency of the United States, by any incorporated city or town of Oregon, by any county of this state or by any road assessment district formed under ORS 371.405 to 371.535, by a rural fire protection district under the provisions of ORS chapter 478, by a school district or education service district of the state or the contractors of a school district or education school district, for those vehicles being used to transport students, by any state agency as defined in ORS 240.855, or by any district, as defined in ORS chapter 198, that is not otherwise specifically provided for in ORS 319.831.
- Line 20. Add lines 14 through 19. This amount should match Line 12.

SECTION 1-Fuel Storage

- Line 1. Check the appropriate boxes indicating how you acquire your fuel.
- Line 2. List your tanks and indicate the contents and which is on-road or off-road use (if applicable)
- Line 3. If you maintain separate storage for refundable & non-refundable use, check “yes” and attach all invoices for all bulk purchases

INSTRUCTIONS FOR PAGE 2 OF CLAIM BY LINE NUMBER

SECTION 2 –FUEL USAGE

Line 1. Claimants may request a tax refund on gasoline used in tractors, combines, stationary engines, unlicensed vehicles, etc except any fuel used to propel vehicles on any public road or thoroughfare.

Line 2. A refund of tax may be claimed on fuel used to operate a licensed motor vehicle under certain conditions. Claimants 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. The claimant must use the appropriate MPG based on the total miles driven divided by the total gallons of fuel used. The total on-road and off-road miles must be multiplied by the appropriate MPG to arrive and at total non-refundable and refundable gallons used. Refunds of tax may be claimed for fuel used to operate a licensed motor vehicle:

- (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**, as defined in ORS 321.005, or as provided by ORS 319.320. 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 Department of Transportation.
- (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.

Line 3. Include on this line fuel exported in transportable containers, fuel used for cleaning, dyeing, and other non-combustible commercial purposes, fuel from the fuel tank of a motor vehicle used to operate power take-off units installed on motor vehicles, and to operate auxiliary engines installed on motor vehicles. Use of fuel from the fuel tank of a motor vehicle which is equipped with power take-off equipment or an auxiliary engine may be approved only:

- (a) When the refundable use of fuels is measured by an approved metering device designed to operate only when the vehicle is stationary and the parking brake is engaged; or
- (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 the required documentation. Please contact the Fuels Tax Group for instruction.

Describe other refundable use and enter total refundable use in the appropriate box and on line 17 page 1.

SECTION 3 – FARM USE

All applicable portions of SECTION 3, page 2 must be completed.

Line 1. Indicate the type(s) of crop(s) and the number of acres owned or leased for each crop. Include range and grazing land, and other acreage if you are claiming a refund for fuel used in equipment and/or vehicles on that acreage.

Line 2. Indicate whether you perform any custom work, have a dairy operation, or other work on property that you do not own or lease.

Line 3. If you lease property, indicate whom you have lease agreements with.