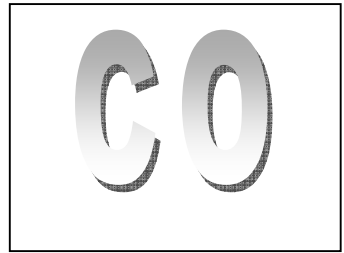


FUELS TAX REFUND CLAIM

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

CITY OF COQUILLE



- 1. Name of Claimant Social Security or FEIN #
2. Address City State
3. Principal Business Do you sell fuel to others?
4. Telephone Fax # E-mail Address
5. Period Covered By This Claim - From To Date of Last Claim

READ INSTRUCTIONS ON PAGES 3 THROUGH 5 BEFORE PREPARING CLAIM

Table with 2 columns: FUEL PURCHASED, USED, OR STORED and GALLONS. Rows include BEGINNING INVENTORY, ADD FUEL PURCHASED AND RECEIVED THIS PERIOD, TOTAL FUEL TO ACCOUNT FOR, DEDUCT INVENTORY AT END OF THIS CLAIM PERIOD, DEDUCT FUEL USED IN A NON-REFUNDABLE MANNER, TOTAL FUEL DEDUCTIONS, TOTAL REFUNDABLE FUEL USED, and AMOUNT CLAIMED.

EXPLANATION FOR LINE 12 ABOVE (Indicate Type of Refundable Usage)

- 14. Snowmobile Use - (On private land only)
15. All-Terrain Vehicle Use - (On private land only)
16. Commercial Motor Boat Use - (Commercial license #, and describe use)
17. All Refundable Farm Use - (Complete required farm schedule A on page 2)
18. Small Engine Use (Enter gallons for each below and enter total to the right)
19. Stationary Engines not used to propel motor vehicles on highways (Non-farm use)
20. Other Vehicle Fuel Use on Private Property (Non-farm use)-(Complete required schedule B on page 2)
21. Governmental Agency Use - Non-gasoline only
22. Other Refundable Uses (Non-farm) - (Complete required schedule C on page 2)
23. Total Refundable Gallons - Add lines 14 through 22 - enter on line 12 above

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 ORS Chapter 319, and that no part of the tax refund claimed has been paid.

Person Other than Claimant Preparing Claim

Signature Claimant Signature
Print Name Print Name
Address Date
Phone Title

NOTE: Signature of claimant must appear above even if signed by preparer at left

DO NOT WRITE BELOW THIS LINE

Codes: County State Federal
Approved for payment: Director, Dept. of Transportation By: Date
735-1212(9/07)

Audit Remarks

SCHEDULE A FARM USE (This information must be completed for all Farm Claims)

1. List Fuel-Powered Equipment Operated

2. List crops and acres.

Acres

	Gasoline	Diesel	Other	Kind of Crop	Owned	Leased
No. Motor Vehicles - Licensed	_____	_____	_____	_____	_____	_____
No. Motor Vehicles - Unlicensed	_____	_____	_____	_____	_____	_____
No. Tractors (Describe)	_____	_____	_____	_____	_____	_____
No. Other (Describe)	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____

(If additional space is needed, please attach a separate sheet)

3. Do you perform the following types of work? (Check all that apply)

Custom Work Dairy Operation Other (explain) _____

4. Fuel Storage

4a. Do you have more than one storage tank for gasoline? Yes No

If yes, indicate the number of tanks used for storage of _____ on road fuel _____ off road fuel.

4b. Is separate storage for licensed vehicle gasoline maintained? Yes No

5. Farm Fuel Use - Licensed Vehicles

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.

Description	G- Gas D- Diesel	Miles Operated on Public Roads	Highway Fuel Consumption Rate - M.P.G.	Total Gallons Used In Licensed Vehicles	Deduct Total Gal. Used on Public Roads	Refundable Gallons Used
_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____

(If additional space is needed, please attach a separate sheet)

Total Gallons of Refundable Fuel Used in Licensed Vehicles _____

6. Fuel Used in Tractors, Combines, Unlicensed Vehicles etc..... _____

7. Fuel Consumption Total - Add Lines 5 and 6 enter on line 17 page 1 _____

SCHEDULE B OTHER FUEL USED IN MOTOR VEHICLES ON PRIVATE PROPERTY (Non-Farm)

1. Type of Use (see instructions)

Used on private property Used for the removal of forest products over certain roads

Used by the United States, State of Oregon, any County, City or Port on any road or property other than a state highway, county road or city street

Vehicle Description	Total Miles Operated	Miles Operated on public Highways	Miles on Refundable Roads	Total Gallons of Fuel Used	Gallons Used Non-Refundable Uses	Refundable Gallons Used
_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____

(If additional space is needed, please attach a separate sheet)

2. Fuel Consumption Totals - Enter on line 20, page 1 _____

SCHEDULE C OTHER REFUNDABLE USES - (Non-Farm, Non-Vehicular)

1. Explanation (describe equipment, use and gallons for each)	Gallons
_____	_____
_____	_____
_____	_____

(If additional space is needed, please attach a separate sheet)

2. Other Refundable Uses Totals - Enter on line 22, page 1 _____

INSTRUCTIONS

THE CITY OF COQUILLE 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 dying 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 - (see instructions below for limitations)

Exported from Oregon, other than in vehicle fuel tanks

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

INSTRUCTIONS FOR THE CITY OF COQUILLE FUELS TAX REFUND CLAIM FORM 1212

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 - A detailed record of all withdrawals must be kept. 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, indicating into which tank the fuel is delivered. No refund is available for fuel used on-road in licensed vehicles.

LICENSED MOTOR VEHICLE USE - Farmers refer to instructions for line 17. Other claimants refer to instructions for line 20

POWER TAKE-OFF USE - Limitations apply. See instructions for Schedule C below 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.

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 FEIN 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 contract 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 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

CUMULATIVE INVOICES, STATEMENTS OR RECEIPTS ARE NOT ACCEPTABLE UNLESS ISSUED BY THE SELLER AN 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 23. This amount must be substantiated as described in lines 14 through 22 and the required supplemental information on page 2.

Line 13 Multiply the refundable gallons on line 12 by \$0.03 per gallon fuel tax.

Line 14 Enter the gallons consumed while operating a snowmobile on privately owned property. Attach invoices for all fuel purchased and used in the snowmobile(s), whether or not used in a refundable manner. Forest Service and other government lands, snow parks, roadway right-of-way, bike paths, and public roadside ditches are examples of land that are not private property. Refunds for use in competitions are valid only for competitions held on privately owned property.

Line 15 Enter the gallons consumed while operating an all-terrain vehicle on privately owned property. Attach invoices for fuel purchased and used in the all-terrain vehicle, whether or not used in a refundable manner. Forest Service and other government lands, snow parks, roadway right-of-way, bike paths and public roadside ditches are examples of land that are not private property.

Line 16 The law allows refunds only on commercial use of fuel in boats. Indicate the type of commercial use and your commercial license number.

Line 17 All Refundable Farm Use - Persons claiming refunds for any farm use of fuel **must complete Schedule A on page 2** for the refund to be considered for payment. See instructions below.

Line 18 Enter the gallons used in each type of small engine indicated. Submit original purchase invoices for the fuel used in these engines.

Line 19 Enter the gallons used in a stationary engine

Line 20 Persons claiming refunds for fuel used in vehicles on privately held property (non-farm use) **must complete lines 1 and 2 of Schedule B on Page 2** for the refund to be considered for payment. See instructions below.

Line 21 Enter gallons for diesel fuel and other non-gasoline fuel as defined in ORS 319.520(4) purchased City of Coquille 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 organized under the provisions of ORS chapter 478, by a school district or education service district of this 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 22 Persons claiming refunds for fuel used in other refundable manners **must complete lines 1 and 2 of Schedule C on page 2** for the refund to be considered for payment. See instructions below.

INSTRUCTIONS FOR PAGE 2

SCHEDULE A - FARM USE - Farmers may claim a tax refund on fuel used in tractors, combines, stationary engines, unlicensed vehicles, etc except any fuel 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. (For non-farm use, see Schedule B below). 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 1 List the number of licensed motor vehicles, unlicensed motor vehicles, tractors, and other motorized equipment that you operate, indicating the number of each powered by gasoline, diesel, or other fuel as indicated. For non-vehicular equipment, describe the type of equipment used.
- Line 2 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 3 Indicate whether you perform any custom work, dairy work or other work and describe the type of work done.
- Line 4a - If you have more than one tank for gasoline storage, check Yes and indicate the number of tanks available for each type of storage, and attach all invoices for all bulk purchases.
- If you have one tank, and all vehicles are fueled from this tank, check No, attach all invoices for all bulk purchases and provide consumption records showing disbursements to vehicles and equipment with your refund
- If you have one tank and it is for refundable use only, attach all invoices for all bulk purchases and provide receipts for on-road purchases.
- Line 4b If you maintain separate storage for licensed vehicle use, check Yes, and attach all invoices for all bulk purchases.
- Line 5 This section is for licensed vehicle use on farm property. 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. List each vehicle separately, indicating the type of fuel used and the mileage and gallons as indicated.
- Line 6 Enter the farm gallons for each column in Lines 5 and 6 and enter the refundable gallon total on line 17, page 1.
- Line 7 Total the gallons for each column in Lines 5 and 6 and enter the refundable gallon total on line 17, page 1.

SCHEDULE B - OTHER FUEL USED IN MOTOR VEHICLES ON PRIVATE PROPERTY (Non-Farm)

Vehicles - 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. When part of this travel is over public highways, the user shall establish the ratio of refundable miles to total miles traveled, which must correspond to the ratio of refundable gallons used to total gallons used.

- Line 1 Refunds of tax may be claimed for fuel used to operate a motor vehicle:
- a) ON ROADS OR PROPERTY IN PRIVATE OWNERSHIP
 - b) ON PUBLICALLY 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 license 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. State Form No. 1216 is provided for this purpose. 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.

All applicable portions of Schedule B, Lines 1 and 2 must be completed.

Indicate the type of use(s), describe the vehicles used, and complete the miles and gallons sections of Line 1.

- Line 2 Total the gallons information from the detail lines and enter the refundable gallons on page 1, Line 20.

SCHEDULE C OTHER REFUNDABLE USES - (Non Farm, Non-Vehicular)

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.

Use of fuel from the fuel tank of a motor vehicle which is equipped with power take-off units 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 Form 1200-A or a worksheet showing the same
- Line 1 Describe other refundable use and attach computations as indicated above. Enter refundable gallons. Submit original fuel purchase invoices for all fuel purchased.
- Line 2 Total the refundable gallons from Line 3 and enter on page 1, Line 22.