



FUELS TAX GROUP
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OREGON MOTOR VEHICLE FUEL TAX REFUND INFORMATION AND INSTRUCTIONS

A. OREGON LAW AUTHORIZES A TAX REFUND WHEN TAX-PAID FUEL IS:

1. Used in operating or propelling stationary gas engines, tractors or motor boats for commercial use.
2. Used for cleaning or dyeing or other commercial use.
3. 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 another tax has been paid
 - d. By a US Government or state agency, county, city or port of this state on roads or property other than a state highway, county road or city street.
 - e. For certain power take-off equipment
4. Exported from Oregon, other than in vehicle fuel tanks
5. Used in operating aircraft

B. INSTRUCTIONS TO REFUND CLAIMANT:

1. Keep sufficient records to substantiate accuracy of the claim.
2. File a claim for tax refund on state form #1200, except that aircraft operators must use form #1203.
3. Claim must be filed not later than 15 months from the date of the oldest supporting fuel purchase invoice.
4. Claim must be supported by original invoices received at the time of purchase.
5. Invoices must show all information required in item C-1 below and must have no erasures or corrections.
6. Refunds are payable only to the **buyer and user** of the fuel.
7. Claims must be personally signed by the claimant.

C. INSTRUCTIONS TO SELLER OF FUEL SUBJECT TO TAX REFUND:

1. Issue a proper and complete invoice for each delivery of fuel and give original or customer's copy to purchaser. Each invoice must show at least the following information:
 - a. Name and address of seller (city and state).
 - b. Complete date of sale (month, day, and year).
 - c. Name of Purchaser.
 - d. Refund is payable only to buyer and user of fuel. Invoices issued to cash, or showing only boat name or number – can – barrel – tractor – etc., are not valid to support a refund claim.
 - e. Number of gallons and description of fuel sold. (Show name of product as: gasoline, appliance fuel, outboard mix, chain saw fuel, or other special trade names for any taxable fuel.)
 - f. Price per gallon.
2. Keep a copy of all such invoices for at least 18 months. The invoices should be filed in a manner to permit verification of any invoice upon request of the O.D.O.T. Fuels Tax Group.
3. Only one refund copy of an invoice is to be given to the customer. If additional copies are issued, they must be clearly marked "not for tax refund."
4. An invoice is not valid to support a refund claim if it shows any corrections, alterations or erasures.
5. Improper or incomplete invoices may cause the purchaser to lose his tax refund.

For additional information or refund forms contact the Fuels Tax Group at the number or address listed above or visit our website at: www.oregon.gov/ODOT/CS/FTG: