

Make check payable and mail report and remittance to :  
**OREGON DEPT OF TRANSPORTATION**  
**FUELS TAX GROUP UNIT 06**  
**PO BOX 4395**  
**PORTLAND OR 97208-4395**

# State of OREGON

## Use Fuel Seller Tax Report

This report is required to be received by the Oregon Department of Transportation on or before the 20th day of the month following the end of the report period. Reports are to be filed using a calendar month ( **quarter with approval**). See Instructions for details.

Forms available at:  
[www.oregon.gov/odot/cs/ftg](http://www.oregon.gov/odot/cs/ftg)  
**FUELS TAX GROUP**  
**550 CAPITOL ST NE**  
**SALEM OR 97301-2530**  
**PHONE: (503) 378-8150 or (888) 753-2525**  
**FAX: (503) 378-3060**

**CALENDAR MONTH/QUARTER FOR THIS REPORT:** \_\_\_\_\_

**CHECK BOX IF THIS REPORT AMENDS A PREVIOUS REPORT (See Instructions)**

Licensee Name		License #
Address		
City	State	Zip

DIESEL GALLONS:

		GALLONS	DOLLARS
1 Total Fuel Handled (total from Schedule 1) .....			
2 Retail Station Operations (total taxable from Schedule 2) .....			
3 Non-Retail Operations (total taxable from Schedule 3 or report containing same information) .....			
4 Fleet Fueling Operations (total taxable from Schedule 4 or report containing same information) .....			
5 Bulk Fuel and Other Sales (total taxable from Schedule 5 or report containing same information) .....			
6 Subtotal (add Lines 2 through 5) .....			
7 TAXABLE PROPANE GALLONS (sold into vehicles): .....			÷ 1.3 =
8 TAXABLE NATURAL GAS GALLONS (sold into vehicles): .....			÷ 1.2 =

9 <b>TOTAL TAXABLE GALLONS OF USE FUEL</b> as defined by ORS 319.520 (add Lines 6, 7, and 8) .....			
10 USE FUEL TAX (multiply gallons on line 9 by the current tax rate of 0.24) .....			\$
11 LESS: 4% CREDIT: (multiply amount on line 10 by 0.04) .....			\$
12 NET USE FUEL TAX DUE (subtract line 11 from line 10) .....			\$
13 INTEREST (when applicable) .....			
DUE DATE	POSTMARK DATE	DAYS LATE	
MULTIPLY TAX ON LINE 12 BY NUMBER OF DAYS LATE BY 0.000329 .....			\$
14 10% LATE PAYMENT PENALTY (when applicable) (multiply line 12 by 0.1) .....			\$
15 OTHER AMOUNTS PAID/DEDUCTED (attach documentation; see instructions) .....			\$
16 <b>TOTAL DUE</b> (add lines 12, 13, 14, and 15) .....			\$

MAKE CHECKS PAYABLE TO OREGON DEPARTMENT OF TRANSPORTATION (ODOT)

**CERTIFICATION OF SELLER:** I hereby certify that this report, including the accompanying schedules and statements, is a full, true, and complete report of the number of gallons of "fuel" as defined by ORS 319.520 handled during the report period.

SIGNATURE	TITLE	DATE
PRINTED NAME OF SIGNER (SEE STATEMENT BELOW)	PRINTED NAME AND TITLE OF REPORT PREPARER	

NOTE: THIS REPORT MUST BE SIGNED BY A PRINCIPAL OFFICER OR BY AN AUTHORIZED AGENT WHEN MADE BY A CORPORATION, AND BY THE MANAGING AGENT OR OWNER WHEN MADE BY A FIRM OR ASSOCIATION. AN INDIVIDUAL IS REQUIRED TO SIGN HIS OR HER OWN REPORT.

**State of Oregon Use Fuel Seller Tax Report**

**SCHEDULE 1 - Use Fuel Handled**

Forms available at:  
[www.oregon.gov/odot/cs/ftg](http://www.oregon.gov/odot/cs/ftg)  
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Use this schedule to report Use Fuel handled at all locations with a storage tank.

Use one column for each location. The total on line 6 for each column should reflect the fuel handled FOR THAT LOCATION.  
 To report taxable sales from each location, complete and attach schedule 2, 3, 4, or 5 as required.

NAME & LICENSE #: \_\_\_\_\_

REPORT PERIOD: \_\_\_\_\_

Line 1	LOCATION NAME/ID					
	Type of Operation (circle one)	bulk / retail / cardlock fleet fueling				
Line 2	BEGINNING INVENTORY					
Line 3	PURCHASES					
Line 4	FUEL AVAILABLE FOR SALE (LINE 2 PLUS LINE 3)					
Line 5	ENDING INVENTORY	( )	( )	( )	( )	( )
Line 6	FUEL HANDLED (LINE 4 MINUS LINE 5)					

Line 7 SUB-TOTAL FUEL HANDLED, (totals of line 6) Forward to Use Fuel Seller Tax Report, Line 1

SUPPLIERS: List the name of suppliers from whom you purchased use fuel during the report period

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**State of Oregon Use Fuel Seller Tax Report**

**SCHEDULE 2 - Retail Station Operations (Pump Meter Readings)**

Forms available at:  
[www.oregon.gov/odot/cs/ftg](http://www.oregon.gov/odot/cs/ftg)  
 FUELS TAX GROUP  
 550 CAPITOL ST NE  
 SALEM OR 97301-2530  
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 FAX: (503) 378-3060

Complete the pump meter reading information for each location. Attach as many copies of this schedule as needed to report all locations.

NAME & LICENSE #: \_\_\_\_\_

REPORT PERIOD: \_\_\_\_\_

LOCATION NAME/NUMBER: \_\_\_\_\_

	PUMP #	PUMP #	PUMP #	PUMP #	PUMP #
Line 1					
Line 2	CLOSING				
Line 3	OPENING				
Line 4	GALLONS SOLD				

**GALLONS SOLD**  
 Add gallons sold for each pump.

PUMP # PUMP # PUMP # PUMP # PUMP #

Line 1					
Line 2	CLOSING				
Line 3	OPENING				
Line 4	GALLONS SOLD				

PUMP # PUMP # PUMP # PUMP # PUMP #

Line 1					
Line 2	CLOSING				
Line 3	OPENING				
Line 4	GALLONS SOLD				

\* EX-TAX SALES

\*\* TAXABLE SALES FOR THIS LOCATION

\* Retain ex-tax sales invoices for at least three years from the due date of the report

\*\* Add taxable sales for all locations and carry the total to line 2 on the front page of the seller tax report.







The ability to purchase tax-exempt fuel does not relieve you of reporting usage and paying any tax liability

## OREGON EXEMPTION CERTIFICATE

We hereby request to purchase Use Fuel exempt of the Oregon Use Fuel Tax as permitted by ORS 319.520 for the following reason(s):

- 1 \_\_\_\_\_ Vehicles listed have been issued a valid ODOT Motor Carrier permit or pass (weight receipt) and are subject to weight mile taxes. List file number below.
- 2 \_\_\_\_\_ Vehicles listed have been issued a valid Use Fuel User emblem by the ODOT Fuels Tax Group (this includes special districts and school districts). List user license number below.
- 3 \_\_\_\_\_ Vehicles listed are registered to a US government agency, Oregon state agency, Oregon county or city, and displays a valid Oregon "E" plate
- 4 \_\_\_\_\_ Vehicles/equipment listed are farm tractors or other agricultural implements only incidentally operated on the highway as defined in ORS 319.520
- 5 \_\_\_\_\_ Vehicles/equipment listed are unlicensed and/or used exclusively on privately owned property (not operated on highways).

The customer will attach a list of vehicles/equipment/containers for which cards are requested, and the seller will indicate the corresponding card issued for each vehicle and tax status.

### STATEMENT OF CERTIFICATION:

We hereby certify that all Use Fuel purchased ex-tax using a cardlock card as defined in ORS 319.520 on our account with the seller listed below will only be used for Use Fuel tax-exempt purposes as allowed under ORS 319.510 through 319.880

We further agree that we are responsible for proper reporting and payment of taxes plus applicable interest and penalties of up to 35% of unpaid taxes due the State of Oregon for Use Fuel purchased tax-exempt on this account and used for non-exempt purposes.

We further agree that tax reporting and payment responsibility extends to purchases of use fuel made using any additional or replacement cardlock cards issued under this account.

We therefore indemnify and hold harmless the card issuer (seller) and its subsidiaries and assigns from any and all liability relating to the improper use of tax-exempt cards.

SELLER: \_\_\_\_\_

CUSTOMER: \_\_\_\_\_

ACCOUNT NUMBER: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

CITY: \_\_\_\_\_

STATE/ZIP CODE: \_\_\_\_\_

SIGNATURE: \_\_\_\_\_

DATE: \_\_\_\_\_

PRINT NAME: \_\_\_\_\_

TITLE: \_\_\_\_\_

MCTD FILE NUMBER IF BOX '1' CHECKED ABOVE: \_\_\_\_\_

USER LICENSE NUMBER IF BOX '2' CHECKED ABOVE: \_\_\_\_\_

This form is valid when accompanied by a completed vehicle and card listing.

## OREGON EXEMPTION CERTIFICATE -- CARD AND VEHICLE LIST

CUSTOMER: \_\_\_\_\_ ACCOUNT NUMBER: \_\_\_\_\_

IN THE VEHICLE IDENTIFIER, LIST THE FOLLOWING INFORMATION BASED ON THE REASON FOR EXEMPTION:

- Exempt '1' List MCTD Weight Receipt Number
- Exempt '2' List Make and Model of vehicle and FTG Emblem number
- Exempt '3' List Government Plate Number
- Exempt '4' List Make and Model of Farm-use Equipment or Tractor
- Exempt '5' List Make and Model of Unlicensed Vehicle or Equipment

Fleet ID (optional)	VEHICLE/EQUIPMENT IDENTIFIER (see above)	Cardlock Card Number Assigned	State Tax Status	
			Exempt	Taxed
_____	_____	_____	<input type="checkbox"/>	<input type="checkbox"/>
_____	_____	_____	<input type="checkbox"/>	<input type="checkbox"/>
_____	_____	_____	<input type="checkbox"/>	<input type="checkbox"/>
_____	_____	_____	<input type="checkbox"/>	<input type="checkbox"/>
_____	_____	_____	<input type="checkbox"/>	<input type="checkbox"/>
_____	_____	_____	<input type="checkbox"/>	<input type="checkbox"/>
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_____	_____	_____	<input type="checkbox"/>	<input type="checkbox"/>
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_____	_____	_____	<input type="checkbox"/>	<input type="checkbox"/>
_____	_____	_____	<input type="checkbox"/>	<input type="checkbox"/>
_____	_____	_____	<input type="checkbox"/>	<input type="checkbox"/>
_____	_____	_____	<input type="checkbox"/>	<input type="checkbox"/>
_____	_____	_____	<input type="checkbox"/>	<input type="checkbox"/>
_____	_____	_____	<input type="checkbox"/>	<input type="checkbox"/>

\_\_\_\_\_

CUSTOMER SIGNATURE DATE

This worksheet is provided as a guideline for customers and card issuers when setting up accounts. A computer generated list containing the same information on vehicles and cards is also acceptable.