

FUELS TAX COMPLIANCE GUIDE FOR USE FUEL SELLERS

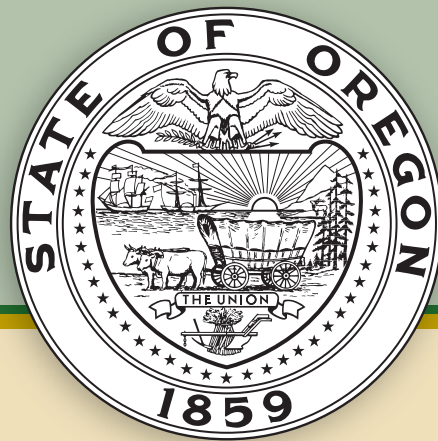


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Introduction to Fuel Tax in the State of Oregon

Whether we travel by train, plane, car, bus, bicycle or on foot, we all depend in one way or another on a safe and reliable transportation system. A multi-billion dollar investment in our people, our environment and our state, Oregon's transportation system plays a role in nearly every aspect of life — we buy food that is trucked into a grocery store, our children ride to school on buses, tourists fly in, drive around the state and then fly out, fishermen earn a living with their boats, and goods are shipped in and out along rivers and the ocean — just to name a few.

A sound multimodal transportation system supports our existing economy, facilitates desired growth, reduces the costs of congestion and inefficiency, and links us together to promote success in all regions of the state.

The money that pays to preserve, improve and operate Oregon's road system comes from state, federal, county and city sources. Oregon funds its road system through "road user fees" based on these principles:

- *Those who use the roads pay for them;*
- *Road users pay in proportion to the road costs for which they are responsible; and*
- *Road user fees are used for constructing, improving and maintaining roads.*

(Excerpted from Oregon Department of Transportation Key Facts - 2008)

This publication discusses one of those "road user fees" - Fuel Tax. Fuel Tax is applied to all fuels used to propel motor vehicles on Oregon's roads and highways. The Fuel Tax program is governed by Oregon Revised Statute 319 which divides fuel into two categories:

- *Motor Vehicle Fuel and Aircraft Fuel Taxes (gasoline, gasoline blends, and aviation fuel) – A Motor Vehicle Fuel Dealer is defined as any person who imports, exports, produces, refines, manufactures, blends or compounds motor vehicle fuel or aircraft fuel.*
 - Motor Vehicle Fuel is taxed at 30¢/gallon
 - Aviation Gas is taxed at 9¢/gallon
 - Jet Fuel is taxed at 1¢/gallon
- *Use Fuel Taxes (diesel, bio-diesel, propane, compressed natural gas, etc.) – A Use Fuel Seller is defined as any person or business who sells Use Fuel to a user by placing these fuels into a receptacle on a motor vehicle, from which receptacle the fuel supplied is used to propel the motor vehicle on the roads of this state.*
 - Use Fuel is taxed at 30¢/gallon

Use Fuel is broken down further into three categories:

- **Use Fuel Seller** - as described above
- **Use Fuel User** - any person who receives fuels, other than gasoline or gasoline blends, into any receptacle on a motor vehicle with the fuel used to propel the motor vehicle on the highways of this state.
- **Registered Bulk Distributor** - is defined as any person who sells bulk Use Fuel to a Use Fuel User, collects the tax and is not otherwise qualified as a Use Fuel Seller, as defined by ORS 319.520 (9)), and is therefore not licensed with the state of Oregon.

This publication continues by outlining the responsibilities and requirements of **Use Fuel Sellers**. Responsibilities and requirements of Use Fuel Users, Registered Bulk Distributors and Motor Vehicle Fuel Dealers are outlined in separate publications.

Use Fuel Sellers

Use Fuel is taxed at the point it is dispensed into the fuel tank of a motor vehicle. This results in two types of Use Fuel licensees, Sellers and Users. There are some instances where a company may need to be licensed as both a Seller and a User.

A Use Fuel Seller is further defined as a person or business who:

- operates a retail gas station supplying Use Fuel,
- operates a cardlock facility,
- issues cardlock cards used in the State of Oregon,
- issues fleet cards which can be used at cardlocks in Oregon,
- provides fleet fueling; and/or
- collects Use Fuel tax on bulk fuel deliveries (if this operation is in addition to sales into vehicles).

NOTE: Fuel sales to companies that re-sell the fuel are not taxable sales.

Use Fuel Bulk Distributor: any person who sells bulk Use Fuel to a Use Fuel User, collects the tax and is not otherwise qualified as a Use Fuel Seller, as defined by ORS 319.520 (9)), and is therefore not licensed with the state of Oregon. Bulk Distributors register with the Fuels Tax Group to remit use fuel taxes on bulk fuel sold to end users. If an operation has sales into vehicles as well as bulk sales, they may report all activity on their Use Fuel Seller license.

Why do I have to become licensed as a Use Fuel Seller?

The law generally places the liability for this tax on one of the following (exceptions apply):

The Seller - a retail gas station, cardlock, keylock, etc. **IF** the taxes are collected at the time of the sale (or billing); or

The User - the person or business receiving Use Fuel placed into the fuel tank of the motor vehicle **IF** taxes are **NOT** collected at the time of sale by the Seller.

The exceptions, as listed in the paragraph prior to this section, will require a Seller to be licensed even if the tax is not collected. There are many situations that allow a licensed Use Fuel User to purchase fuel without the tax (ex-tax transactions).

Some companies who sell fuel and also have a fleet of use fuel-powered vehicles may need both a Use Fuel Seller and Use Fuel User license. User licensing and reporting are discussed in a separate publication.

How do I become licensed as a Use Fuel Seller?

The process begins with completing an application (available online) and providing a Surety Bond. Once these documents are provided and the information is verified, a license is issued containing a unique license number which is used in all reporting and correspondence. Additional license details include:

- No licensing fees.
- Use Fuel Seller licenses are valid until cancelled and are *not* transferrable.
- A change in legal entity may require re-licensing (contact the Fuels Tax Group for further assistance).
- Seller licenses are valid for all locations operated by the business entity.

See the section entitled "Application and Form Instructions" subsection "Completing the Application".

Once I am licensed, what do I need to do?

Compliance with Fuel Tax law consists of several things:

- Record keeping
 - Tank inventory readings (at least monthly)
 - Pump meter readings (at least monthly)
 - Customer invoices (ex-tax sales) or billing records (cardlock, fleet fueling, bulk)

- Reporting
 - Submission of Use Fuel Seller Tax Report - summary of activity resulting in a potential tax liability
 - Supporting schedules - detail that is summarized on tax report
 - Submission of payment of the tax liability (if applicable)
 - Report due dates - based on average tax liability
 - At least \$300 per month - Monthly reporting due on 20th of next calendar month
 - Less than \$300 per month but more than \$100 per year - Quarterly reporting due on 20th of next calendar month
 - 1st Quarter due April 20th
 - 2nd Quarter due July 20th
 - 3rd Quarter due October 20th
 - 4th Quarter due January 20th
 - Less than \$100 per year - Annually on January 20th of following year

- Compliance
 - Participation in and cooperation with periodic audits.
 - Required records must be made available upon request during normal business hours.
 - In the event the auditor for the state is, at any time, required to be outside of Oregon in order to examine such records, the licensee will be required to reimburse the state for travel expenses, including transportation, meals, and lodging costs incurred by the auditor.

What if I add or close locations?

If you obtain a new location, you may add additional locations to your seller reports, as long as the ownership is the same. If you sell or close one location in a multi-location operation, report the ending fuel inventory and meter readings as of the date of the sale. Include a notation that the location was sold/closed, and if sold, the name and contact information of the purchaser.

What is involved in an audit?

Audits are reviews of tax reports and supporting documentation that verify the accuracy of information reported. Audits may be conducted from our office or at the licensee's location.

Supporting documentation may be any or all of the items listed in the "Recordkeeping" section of this guide. Once the audit is completed, assessments of additional taxes due must be disputed or paid within thirty (30) days of the date of the assessment otherwise the assessment becomes final and collection action may be taken.

Oregon Revised Statute Chapter 319 places a three year statute of limitations on making additional tax assessments. However, if sufficient evidence proves intent to defraud, neglect to comply, or refusal to comply, assessments may be made past the three year limitation. It is current policy to go an additional three years past the limitation but the Fuels Tax Group may extend this further depending on the circumstances.

What are the penalties for non-compliance?

Penalties and interest are applied based on the area of non-compliance.

- Late reports and/or payments = 10% of the tax liability.
 - Reports and payments are considered to be filed timely if received on or before the due date or if a valid, legible United States Postal Service postmark/cancellation stamp or other third party evidence indicates the report/payment was remitted on the due date (postage meter machine dates are not considered valid evidence of timely filing as they may be changed by the user).
 - Late penalties apply to audit assessments as well.
- The interest applied to late payments of tax is .0329% (.000329) daily which is approximately 1% per month or 12% per year.

How often will the Fuels Tax Group be in contact with me?

The Fuels Tax Group is available Monday through Friday, 8:00am to 5:00pm to assist the public in complying with Fuels Tax law. We may also contact current licensees with recently revised information or reporting requirements, changes in application of Fuels Tax law or changes in industry that affect compliance.

The Fuels Tax Group will also contact licensees in writing for the following reasons:

- Reports/payments not received (Trace Letters)
- Errors in tax reports resulting in additional tax liability
- Errors in tax reports resulting in credits to the licensee
- Errors/omissions of required information
- Any other issue requiring the licensees attention

How do I cancel my Use Fuel Seller license?

Once the conditions that required licensing are no longer present, you may request (in writing) that your license be canceled. You may use the cancellation form available on our website, or write a letter which includes the following information:

- Licensee information
- Date of last fuel sale
- Disposition of business (closed, sold, no longer selling Use Fuel, etc.)
- Name and contact information of new owner (if applicable)

The Fuels Tax Group may also contact you if we find reason to believe you no longer need to be licensed.

You are responsible for filing Use Fuel Seller tax report forms through the date of sale or closure. When you file your last report form, be sure to include meter readings and tank meter readings taken at the close of business on the last day you owned/operated the site.

NOTE: Writing "final report" or similar verbiage on a Use Fuel Seller tax report may not result in your license being cancelled timely. These comments do not provide sufficient information to cancel the license and may not be observed until your report has completed processing.

Once I am filing reports, may I change the filing frequency?

Report filing due dates are based on the average tax liability of the licensee. If the tax liability decreases, the licensee may contact us (in writing) and request a change in their filing frequency. Additionally, the Fuels Tax Group periodically reviews licensee filing history and will advise those licensees who must change reporting frequency of their new filing requirements.

Application and Form Instructions

Once the Fuels Tax Group receives the license application, it is reviewed for completeness. If additional information is needed, we will attempt to make contact by phone or mail to obtain the information. If all the required information is provided, the license will be issued along with the following information:

- License - card displaying license number and licensee information.
- Reporting frequency – Use Fuel Sellers generally report on a calendar month; quarterly reporting may be authorized when the sales volume meets the qualifications.
- Use Fuel Seller tax report forms and this Compliance Guide - also available on-line.

Completing the Application

The application to obtain a Use Fuel Seller license is available by mail or on the Fuels Tax Group website at: <http://fuelstax.Oregon.gov>

The last page of the application contains instructions for its completion. Please make sure to provide:

- how fuel is sold and locations;
- ownership information including a copy of:
 - Articles of Incorporation
 - LLC Operating Agreement
 - Partnership Agreement
 - Charter or Certificate of Authority To Do Business
 - any other document showing owners of the business; and
- date of first sale of fuel.

Power of Attorney forms are also available and required if the licensee is using a person or entity to act in their behalf. The Fuels Tax Group will not provide information to anyone who is not duly authorized by the licensee.

Completing the Use Fuel Seller Bond form

The bond provides the department a means of recovering revenue in the case of default by the licensee. The form must be signed by the licensee and the bond company as evidence that a bond was secured and is in force at the time of licensing. If the bonding company provides a similar form that is acceptable to the department, it may be used in lieu of the form provided with the license application or obtained from our website.

Bonds, when required, will be for an amount that is twice the estimated monthly tax liability. If the estimated monthly tax liability cannot be determined based on existing information, the minimum bond amount is \$1,000.

Based on average tax liability, bond amounts may be increased or decreased either at the request of the licensee (in writing) or during the Fuels Tax Group's annual review of bonds.

DEPOSITS IN LIEU OF BOND

In lieu of providing a surety bond, the licensee may elect to place funds or securities on deposit with the department. This requires the completion of the Deposit in Lieu of Bond form which is available by mail or on the Fuels Tax Group website at: <http://fuelstax.Oregon.gov>. The form must be signed by the depositor and notarized.

Completing the Use Fuel Seller Tax Report and accompanying schedules

The Use Fuel Seller Tax Report and supporting schedules are designed to meet the statutory reporting and record keeping requirements while at the same time providing the necessary information for the Fuels Tax Group to verify the accuracy and validity of the information being reported. These forms have also been designed to accommodate the various types of Use Fuel Seller operations in use today.

Rather than leave a licensee in the dark as to how to properly report their fuel sales and remit the applicable taxes, this guide was created to provide step by step detailed instructions. Licensees may also contact the Fuels Tax Group at any time and receive one-on-one assistance from an experienced staff member.

Licensees may use the forms supplied by the Fuels Tax Group or may provide similar forms/reporting methods that have been reviewed and approved by the Department. Contact us if you would like an Excel workbook with the report form and schedules. You may use the Excel version to complete the report and print them or provide your report by e-mail. If you e-mail your forms and supporting schedules, you will still need to print and sign the report form ("front page") and include it with your remittance

Line By Line Instructions for Use Fuel Seller Tax Report and Accompanying Schedules**USE FUEL SELLER TAX REPORT (form 735-1334):*****What to Include In This Report:***

The Use Fuel Seller Tax Report and supporting schedules are used to report all Use Fuel handled and to calculate tax due on Use Fuel transactions subject to tax. The most common Use Fuel is clear diesel, but also includes propane, compressed natural gas (CNG), liquid natural gas (LNG), biodiesel, and any other combustible gas, liquid, or material (not gasoline) used to generate power to propel a motor vehicle on public roads.

NOTE: *Generally, dyed diesel is not reported as Use Fuel under Oregon laws because Federal law prohibits the use of dyed diesel to propel vehicles on highways. Dyed diesel should not be included in this report unless the dyed diesel is being used to propel vehicles on the highways, in spite of the Federal prohibition.*

Reporting Period:

Write in the period and year for which this report is being prepared.

Amended Reports

If this report corrects a prior period report, check the box indicating that this is a revised report. Complete the report with the corrected figures (as if filing for the first time), and attach all schedules that have been revised. Payment made with the original report will be deducted on line 16 (see instructions for that line for more information).

If you are amending a report for a period prior to January 2011, you may use the current forms. Change the tax rate on lines 8 and 12 to the rate in effect for the period being amended. From 1993 to 2010, the tax rate was 24¢ per gallon.

Seller Information:

Complete the seller name, address, and license number fields in the header section of the report.

NOTE: Complete the supporting schedules before continuing with the calculation of tax and any other amounts due. Depending on the licensee's operations, at least one of the supporting schedules must be completed. Most licensees will complete schedule 1 (fuel handled) and also schedule 2, 3, 4, and/or 5 depending on their operations.

Line 1. Total Use Fuel Handled (from Schedule 1)

Total from Line 7 of Schedule 1. Schedule 1 is used by all licensees.

Line 2. Retail Operations (meter readings from Schedule 2)

Total from Line 6 of Schedule 2.

Line 3. Non-Retail Operations (from Schedule 3)

Total Taxable Gallons Sold from Schedule 3.

Line 4. On-site Fleet Fueling Operations (from Schedule 4)

Total Taxable Gallons Sold from Schedule 4.

Line 5. Taxable Propane Gallons

Total the liquid gallons of taxable propane sold into vehicles. Enter the liquid gallons of propane in the box to the immediate right of the line description. Sales of propane into vehicles are not recorded on a separate schedule. Divide propane gallons by 1.3 and enter the result in the box under the 'gallons' column heading.

Line 6. Taxable Natural Gas Gallons

Total the cubic feet of taxable natural gas sold into vehicles. Enter the cubic feet of natural gas in the box to the immediate right of the line description. Sales of natural gas into vehicles are not recorded on a separate schedule. Divide cubic feet of natural gas by 1.2 and enter the result in the box under the 'gallons' column heading.

Line 7. Subtotal

Total of the taxable Use Fuel gallons entered on lines 2 through 6.

Rules for Rounding (Lines 1 through 7, line 11)

If your schedule includes fractional gallons, round up or down to the nearest whole gallon. For example, 12,915.502 gallons rounds up to 12,916 gallons while 43,258.398 gallons rounds down to 43,258 gallons.

Line 8. Use Fuel Tax

Multiply the gallons on line 7 by the current tax rate shown on line 8. Enter the result on line 8, using both dollars and cents.

Line 9. Four Percent Credit

Multiply the total tax on line 8 by 0.04 (four percent). Round to two decimal places and enter the result on line 9. This amount is the credit allowed to sellers for collection of the Use Fuel tax with a complete, timely filed report. If your report and/or payment are late, the 4% credit may be denied.

Line 10. Net Use Fuel Tax

Subtract line 9 from line 8; enter the result on line 10. This is the net tax due after the 4% collection credit.

Line 11. Bulk Use Fuel Sales

Total Taxable Gallons Sold from Schedule 5. These sales are not subject to the four percent seller collection credit.

Line 12. Use Fuel Tax

Multiply the gallons on line 11 by the current tax rate shown on line 12. Enter the result on line 12, using both dollars and cents.

Line 13. Total Use Fuel Tax Due

Total line 10 and line 12; enter the result on line 13. This is the total tax due from retail, non-retail, and bulk operations.

Line 14. Interest

Interest is due when your report is filed **and/or** payment is made after the due date. Interest is computed on the Use Fuel tax due as shown on line 13. The interest rate is 12% per year, or 0.0329% per day (0.000329).

How to Compute Interest:

Enter the due date in the first box, and enter date paid (must match the postmark date) in the second box on line 14. Count the number of days late, and enter in the third box on line 14.

Multiply the tax on line 13 by the number of days late by 0.000329 (the daily interest rate), and enter the result on line 14. For example, if you owed \$3500 in tax, and were 10 days late with your payment, the interest due would be \$11.52 ($3500 \times 10 \times 0.000329$).

Line 15. Late Payment Penalty

The 10% late payment penalty is due whenever your payment is not received by the due date. To calculate the penalty, multiply the Use Fuel Tax due on line 13 by 0.1 (ten percent); enter the result on line 15.

In the example above, the \$3,500 in tax that was paid 10 days late would result in a late payment penalty of \$350 (3500×0.1).

You may request, in writing, a waiver of the late payment penalty. Your request needs to explain why the payment was late. Once the request is received, it will be reviewed to determine whether you meet the criteria for a penalty waiver.

If your payment is late and you do not include the appropriate penalty and interest on lines 14 and 15 with your remittance, the Fuels Tax Group will compute the additional amount owed and send a letter showing the balance due along with instructions for payment.

Line 16. Other Amounts Paid (Deducted)

List additional obligations being paid (audit assessments, invoices, etc.) or pre-approved credits being taken and provide supporting documentation (e.g., letter from the Fuels Tax Group, copy of invoice, copy of audit assessment, etc.).

AMENDED REPORTS:

If you are filing a report to revise a prior period, enter the amount paid with the original report on line 16. Deduct this amount from the revised amount due shown on line 13. If the revised report results in additional tax due, remit the tax, and any penalty and interest due if the revised report is filed after the due date for the report period. Penalty and interest are calculated on the additional tax. If the revised report results in a credit, the Fuels Tax Group will review the amended report and issue a determination.

Line 17. Total Due

Add the amounts on lines 13, 14, 15, and 16, and enter the total on line 17.

CERTIFICATION OF SELLER:

Sign and date the completed form on the lines provided, and legibly print the name of the person signing the form, and their title. This is the owner of the business if a sole proprietorship, or an authorized signature for other business entities.

Print the name, title, and phone number of the report preparer on the lines indicated, if other than the person signing the report.

If this report is made by a sole proprietor, the owner is required to sign their own report. If this report is made by a corporation, partnership, limited liability company, association, or other business organization, it must be signed by one of the principal officers, owners, or partners.

Examples of the completed schedules follow the basic instructions and can be used as a guideline in completing the forms. For reporting issues that are not covered in this manual, please contact the Fuels Tax Group for assistance.

SCHEDULE 1 - USE FUEL HANDLED:

Schedule 1 is required for all Use Fuel Sellers with operations in Oregon. This schedule provides an overview of the Use Fuel handled during the reporting period as required by Oregon law. All tanks at all locations, regardless of type of operation, must be included on this schedule.

Write in the seller name and license number in the space provided, and the report period for this schedule.

Line 1. Location Name or ID

For each site, enter the site name, location, or identification. Use one column for each site. Circle the type of operation for that site. If more than one operation is serviced by the location, circle all types of fueling done at that location (bulk and retail, retail and cardlock, etc). If you have more than one use fuel tank at a site, use one column for each tank (low sulfur diesel and bio-diesel would each have their own column).

If you have more than five tanks for use fuel storage, use additional copies of this schedule or add columns to the Excel version.

Line 2. Beginning Inventory

Enter the beginning physical inventory (number of gallons) of use fuel at each site in Oregon. The beginning inventory is the total gallons of use fuel on hand for that site at the beginning of the reporting period. You may report whole gallons, or round to one or two decimal places; be consistent each month. The beginning inventory MUST agree with the ending inventory for the previous reporting period.

Line 3. Purchases

Enter the gallons of use fuel purchased during the reporting period for each site.

Line 4. Fuel Available for Sale

Enter the sum of line 2 plus line 3 for each site.

Line 5. Ending Inventory

Enter the ending physical inventory (number of gallons) of use fuel for each site. The ending physical inventory is the total gallons of use fuel on hand at that site at the close of business on the last day of the reporting period. Obtain total gallons on hand by actual physical measurement (for example, manual stick readings or electronic tank monitor readings). The ending inventory will be used as the beginning inventory for the next reporting period.

Line 6. Fuel Handled

Enter the result of line 4 minus line 5 for each site.

Line 7. Sub-Total Fuel Handled

Add line 6 Fuel Handled for all sites and enter the total on line 7.

Supplier(s)

List the names of suppliers from whom you purchased Use Fuel during the reporting period. If more space is needed, attach additional sheets.

SCHEDULE 2 - RETAIL OPERATIONS (Pump Meter Readings):

Schedule 2 is for retail operations (attended 'service' stations, truck stops, and similar operations). It also includes keylocks, which do not qualify for non-retail reporting unless they are capable of creating an electronic invoice. Fleet fueling, a special-case retail operation, is reported on Schedule 4.

Write in the seller name and license number in the space provided, and the report period for this schedule.

Location Name or ID

For each retail site, enter the site name or identification. Use a separate sheet for each location or clearly show the location information for each set of pump meter readings reported.

Line 1. Pump #

Enter the pump number or identification for each use fuel pump at the location shown on line 1. This form contains space to record fifteen (15) pumps.

Note: If your meter is reset or changed to a new one, report both the old and new readings in separate columns.

Line 2. Closing Meter Readings

Note: Do not use resettable 'totalizer' readings.

Enter the closing gallon meter reading for each pump. Obtain the gallon meter reading at the close of business on the last day of the reporting period. You may round your gallon meter readings to whole gallons, or report up to two decimal places. However, you must be consistent in your rounding. Use the closing gallon meter reading as the opening gallon meter reading for the next reporting period. Computerized summaries that accrue the sales by product ('totalizer' readings) may NOT be substituted for individual pump readings.

Line 3. Opening Meter Readings

Enter the closing gallon meter reading from the previous reporting period. See 'closing readings' above for reporting information.

Line 4. Gallons Sold

Enter the result of line 2 minus line 3 for each pump. Total the gallons for that location at the end of each row of pump meter readings.

Line 5. Ex-Tax Sales

Enter the total gallons of ex-tax sales of use fuel made at each retail site. Total the gallons sold as shown on the seller copies of the ex-tax sales invoices. Any sales of use fuel made without collecting the state tax MUST be supported by a properly completed invoice prepared at the time of sale (see "Terminology and Definitions" section).

Line 6. Taxable Sales for This Location

Enter the result of line 4 minus line 5.

SCHEDULE 3 – NON-RETAIL (cardlock) OPERATIONS

In general, non-retail operations will be cardlocks, whether they are part of a nationwide network or a series of local stations. Non-retail operations are generally unattended, and cards are issued to a specific vehicle, piece of equipment or group of equipment. If the card is designated as an ex-tax card, the qualifying information for the ex-tax sale (usually the vehicle license plate or equipment description) will be coded on the card and print on the customer's invoice.

Schedule 3 is used to report both taxable and ex-tax sales of Use Fuel at non-retail operations. This schedule is the preferred format to report sales from non-retail operations. A computer-generated report containing the same information may be substituted for this schedule. You may also submit this schedule by e-mail. Contact the Fuels Tax Group for more information and to provide a sample of the electronic detail.

Note: Oregon law recognizes two classes of Use Fuel Sellers – retail and non-retail. If your facility does not meet the definition of a non-retail facility under ORS 319.520, you are a retail seller (report Use Fuel sales on Schedule 2 or Schedule 4 as applicable). A non-retail facility is defined as an unattended facility accessible only by cardlock card capable of generating an electronic invoice.

CAUTION: If you have a retail operation that accepts cardlock cards as a form of payment, this alone DOES NOT qualify to be a non-retail facility. Report all retail sales on Schedule 1 and Schedule 2, regardless of the methods of payment accepted at the retail location.

Under ORS 319.665, when fuel is dispensed at a non-retail facility, the seller is required to collect the Use Fuel tax unless the customer has completed the "Certification of Oregon Use Fuel Tax Exempt Status" (Exemption Certificate). The seller will retain a copy of the original certificate in their files in the event of an audit. A card coded to purchase fuel exempt of the tax must be issued to the specific vehicle or equipment which qualifies for the ex-tax sale.

If you have taxable sales of propane or natural gas through a non-retail operation, report the total gallons (before conversion) on line 7 or 8 of the Seller Tax Report and follow the instructions for computing taxable gallons.

You may complete the Schedule 3 provided, or attach a computer-generated report that contains the same information. The report header must contain the seller's name and license number, and the **calendar month and year** for which you are reporting, unless you have been approved for quarterly reporting by the Fuels Tax Group.

Customer detail will include the account number, customer name, customer address, total gallons of use fuel sold, ex-tax gallons sold, and the gallons of Use Fuel subject to tax. Total the columns for total gallons sold, exempt gallons sold, and taxable gallons sold at the end of the report. Use schedule 3 as a summary sheet for the detail.

You may also submit Schedule 3, non-retail operations detail by e-mail. Please contact the Fuels Tax Group at ODOTFuelsTax@odot.state.or.us for details and to submit test schedules for approval.

SPECIAL REPORTING SITUATIONS

In Oregon, Use Fuel is not taxed until it is placed into the fuel tank of a motor vehicle. All transfers of Use Fuel should be ex-tax, with the seller determining whether the transaction should be taxed based on the vehicle or equipment receiving the fuel. In some instances, the Oregon tax may be included in the fuel price when the fuel cost is transferred between two sellers. These adjustments are listed as a separate line item on the schedule 3 summary.

If cardlock cards are used with an associated fueling network, and that network exchanges the price including the Oregon tax, a non-retail seller may be able to deduct the tax-paid gallons. The associated network would provide a statement showing the locations at which the purchases occurred, and the gallons purchased at each location. Gallons may be deducted when the location is a licensed Use Fuel Seller and remits the Use Fuel tax to the Fuels Tax Group.

If a cardlock card is used as a form of payment at a retail location, it is the retailer's responsibility to report the gallons sold and document any ex-tax sales. Non-retail sellers do not report gallons their customers purchase at retail locations. If retail transactions are included in the Seller's taxable non-retail gallons, the non-retail seller may be able to deduct the gallons by providing a report showing the locations at which the purchases occurred, and the gallons purchased at each location. Gallons may be deducted when the location is a licensed Use Fuel Seller and remits the Use Fuel tax to the Fuels Tax Group. A list of licensed sellers is available on our website at <http://fuelstax.oregon.gov/ODOT/CS/FTG/reports.shtml>

SCHEDULE 4 - FLEET FUELING OPERATIONS

On-site fleet fueling is a special-case retail operation. The most common type of fleet fueling occurs when the Use Fuel Seller fuels the customer's vehicles at a designated site. Each vehicle will have a barcode or other identifying device which allows the seller to code the vehicle for taxable or ex-tax sales. If a Seller does not collect the tax, the qualifying information for the ex-tax sale must appear on the customer invoice. Please see the Fleet Fueling recordkeeping requirements for additional information.

Customer billings must include detail sorted by device or vehicle. **For ex-tax sales, the qualifying ex-tax documentation must appear on the customer invoice (qualifying plate or equipment description).** Summarize fuel sales by customer for fuel tax reporting purposes.

If you have taxable sales of propane or natural gas through an on-site fleet fueling operation, report the total gallons (before conversion) on line 7 or 8 of the Use Fuel Seller Tax Report, and follow the instructions for computing taxable gallons.

You may complete the Schedule 4 provided, or attach a computer-generated report that contains the same information. The report header must contain the Seller's name and license number, and the **calendar month and year** for which you are reporting, unless you have been approved for quarterly reporting by the Fuels Tax Group.

Customer detail will include the account number, customer name, customer address, total gallons of Use Fuel sold (both taxable and ex-tax), ex-tax gallons sold, and taxable gallons sold. Total the columns for total gallons sold, ex-tax gallons sold, and taxable gallons sold and record the results on the schedule 4 provided. Use the schedule 4 as a cover page for your detail or to summarize electronic detail submitted.

You may also submit Schedule 4 fleet fueling operations detail by e-mail. Please contact the Fuels Tax Group at ODOTFuelsTax@odot.state.or.us for details and to submit test schedules for approval.

SPECIAL REPORTING SITUATIONS

In Oregon, Use Fuel is not taxed until it is placed into the fuel tank of a motor vehicle. The seller determines whether the sale should be taxed based on the vehicle or equipment receiving the fuel. In some instances, the Oregon tax may be included in the fuel price when the fuel cost is transferred between two sellers. These adjustments are listed as a separate line item on the schedule 4 summary.

This may occur in fleet fueling operations if a seller 'contracts' with another seller to provide fueling services to a customer with an alternate location. The seller placing the fuel in the vehicle must report the transactions (taxable or ex-tax) as they placed the fuel into the vehicles. The seller who bills the customer could then deduct gallons of tax-paid fuel based on the gallons reported by the seller who actually fueled the vehicles.

SCHEDULE 5 - BULK USE FUEL SALES

Schedule 5 is used to report both taxable and ex-tax sales of Use Fuel to your customers not reported on Schedule 2 through Schedule 4. The bulk fuel gallons reported on this schedule should reconcile to the bulk gallons reported on Schedule 1. Report all bulk sales, whether taxed or ex-tax, delivered to your own stations or customer's locations.

You may complete the Schedule 5 provided, or attach a computer-generated report that contains the same information. The report header must contain the seller's name and license number, and the **calendar month and year** for which you are reporting, unless you have been approved for quarterly reporting by the Fuels Tax Group.

Customer detail will include the date of sale, invoice number, user or seller license number, customer name and address, total gallons sold, ex-tax gallons sold, and taxable gallons sold. If you have multiple deliveries to the same customer, you may report summary information for that customer. If you choose to report all deliveries for a customer, subtotal the gallons sold, ex-tax gallons, and taxable gallons for each customer with more than one invoice. Total the columns for total gallons sold, ex-tax gallons sold, and taxable gallons sold at the end of the report.

Column 1. Date

Enter the date the fuel was sold. If reporting summary information for one customer, use 'various' if multiple purchase dates are involved.

Column 2. Invoice Number

Enter the invoice number if a single purchase for this customer, or 'multiple' to report summary information by customer.

Column 3. User or Seller License Number

Enter the user or seller license number issued to your customer by the Fuels Tax Group. Most bulk purchasers are required to be licensed as either a user or a seller, though there are a few exceptions. A list of licensed users and sellers is available on our website: <http://fuelstax.oregon.gov/ODOT/CS/FTG/reports.shtml>

Column 4. Sold to

Enter your customer's name and address. Include the account number you assigned when appropriate. If you provide a computer-generated report that includes the customer name and account number, you may provide addresses separately.

Column 5. Total Gallons Sold

Enter the total of all gallons sold (taxable and ex-tax) to each customer during the report period.

Column 6. Ex-Tax Gallons Sold

Enter the gallons sold without the Oregon tax

Column 7. Taxable Gallons Sold

Enter the gallons sold that include Oregon tax.

Do not use Schedule 5 to document ex-tax sales at retail locations. Ex-tax sales are to be documented on invoices and retained for audit purposes. See additional information on ex-tax sales and record keeping later in this guide.

You may also submit Schedule 5 detail for bulk operations by e-mail. Please contact the Fuels Tax Group at ODOTFuelsTax@odot.state.or.us for details and to submit test schedules for approval.

Recordkeeping Requirements

Use Fuel Sellers report on a calendar month but may be approved for reporting by calendar quarter. All records are to be maintained using a calendar month. Take opening readings (tank inventories, pump meter readings, etc) on the first day of business. Take closing readings at the close of business on the last day of each month. The closing readings from one month become the opening readings for the next month.

All sellers are required to retain Schedule 1 for all operations in Oregon. These figures are used to reconcile to your supplemental schedules. The schedules will not match exactly to the fuel handled totals, but generally will be within a few gallons for most operations. Schedule 3, for example, will not reconcile to Schedule 1 because of domestic and foreign transactions, but the Schedule 1 gallons for the cardlock locations will reconcile to network statements.

Basic Recordkeeping

Use Fuel Sellers are required to maintain the following records for a period of three years:

- A purchase journal or other record of fuel received supported by purchase invoices;
- A record of all bulk fuel storage showing the gallons of fuel handled during each month with an analysis as to inventories, receipts, sales, use, and transfers;
- A physical inventory of bulk fuel storage shall be recorded at least at the end of each month and preserved for audit purposes (tank inventory reading);
- A record shall be kept of each sale or other withdrawal of fuel from bulk storage. An invoice is not required to be prepared for fuel delivered into the fuel tank of a vehicle with a combined gross weight of 26,000 pounds or less, for which the tax is paid at the time of sale, unless the operator of the vehicle requests an invoice; and
- Invoices upon which tax collections are recorded shall be kept separate and apart from other sales invoices.

Retail Operations

In addition to the basic requirements outlined above, retail operations must keep the following records for at least three years:

- **FUEL HANDLED:** The fuel handled inventory should be maintained on a periodic basis (at least monthly, but may be daily or weekly).
- **PURCHASE JOURNAL:** The purchase journal may vary in format, but should contain (at least) the date of purchase, the invoice number, supplier, and number of gallons received. Original invoices, bills of lading, or other delivery records from all suppliers should support each entry.
- **PUMP METER READINGS:** Pump meter readings should be taken consistently at least on the last calendar day of the month, to support the stock summary, serve as a record of sales/withdrawals, and also as a measure against loss or theft. Please see the definition of pump meter reading.
- **PHYSICAL INVENTORY:** A physical inventory in a tank must be taken monthly; however the tank readings may be taken manually ('sticking' the tank) or electronically. *A physical inventory is required on all tanks, whether above or below ground.*
- **RECORD OF EACH SALE OR OTHER WITHDRAWAL:** All ex-tax sales must be invoiced (see #6 in "Invoice Requirements"). Invoices for sales into vehicles *when the tax is collected* are not required unless requested by the customer. Other withdrawals such as stock transfers must be recorded and retained for at least three years.

Invoice Requirements

All ex-tax sales must be supported by invoices, prepared in duplicate, one copy given to the purchaser and one copy retained by the seller.

The invoice will show *at least* the following:

1. Seller’s name and address.
2. Purchaser’s name and address.
3. Complete date of transaction (month, day, and year).
4. Name of product and number of gallons sold.
5. Reason for the ex-tax sale:
 - a. The Oregon Motor Carrier Transportation Division weight receipt number, temporary plate or pass,
NOTE: *Previous year weight receipts may be accepted as valid documentation until a new weight receipt is received or March 15th of the following year.*
 - b. The Use Fuel User emblem number,
 - c. Federal government agency and plate number,
 - d. State, county, or local government E-plate number,
 - e. If the sale is other than to a motor vehicle (i.e. can, tractor, etc), include the description of the container on the invoice. *Noting that the fuel is to be used “off-road” is not sufficient.*
6. The amount of Oregon tax collected, if applicable, or a notation that the tax is included in the price shown.

All invoices must be maintained for at least three years and are subject to review at audit. Invoices must be separated according to tax paid or ex-tax sales. Examples of ex-tax sales documentation are included in our ‘example’ section.

Non-Retail Operations

In addition to the basic requirements outlined above, non-retail operations must keep the following records for at least three years:

- Customer billings (weekly, monthly, or semi-monthly). Statements may be on paper or in electronic format. If an electronic format is used, the licensee must be able to reprint invoices to paper or electronic media in the event of an audit, or provide an acceptable method for viewing the invoices.
- Periodic cardlock network statements, organized by month.
- Pump meter readings are to be taken consistently at least on the last calendar day of the month.
- Exemption Certificates for all accounts where Oregon use fuel tax was not collected. The Exemption Certificate includes the ‘main’ page which provides the reason for exemption (signed by the customer), and the additional pages which show the cards issued and the vehicle to which they are assigned.
- The documentation for any ex-tax cards must show on the customer billings. If summary information is provided, a sample of the actual customer invoices may be requested to confirm the information is presented. As with retail sales, the ex-tax documentation must include either:
 - The Oregon Motor Carrier Transportation Division weight receipt number, temporary plate or pass,
 - The use fuel emblem number if licensed as a use fuel user,
 - Federal government agency and plate number,
 - State, county, or local government E-plate number,
 - If the sale is other than to a motor vehicle (i.e. can, tractor, etc), include the description of the container on the invoice. *Noting that the fuel is to be used “off-road” is not sufficient.*

Customer Billings

Copies of all customer billings are to be made available for review at the time of the audit. These may be in paper or electronic format. **Billings must be organized or sorted by month.** In some cases, a summary that includes all customers and all fuel sales, identified by product and state, may be used in place of the actual customer billings. If a summary is used, copies of individual billings may be requested at audit.

Exemption Certificates

Any customer with a card capable of purchasing Use Fuel without the Oregon tax must complete and sign an Exemption Certificate. Retain the original certificate to validate the first day fuel is sold without Oregon tax. Ex-tax cards are required to be issued to a specific vehicle or equipment, and to include the qualifying information on the periodic customer statement.

Beginning January 1, 2009, a second page was added to the Exemption Certificate which contains a listing of ex-tax cards, the vehicle assigned, and the qualifying plate or description. Sellers are not required to “recertify” each customer, but should retain ex-tax card information in the event of an audit. Exemption Certificates, including the card listing, may be requested at audit to verify the customer’s ex-tax card status.

If you have any questions about the information to be retained, or the format of your electronic customer files or summary report, please contact the Fuels Tax Group.

On-Site Fleet Fueling

In addition to the basic requirements outlined above, fleet fueling operations must keep the following records for at least three years:

- 1) Detail of all Use Fuel products sold, ex-tax gallons, and taxable gallons. Customer detail is to include customer name and address, vehicle or equipment identifier, gallons purchased, and tax status.
- 2) Invoices must be prepared for all sales where tax is not collected, and contain *at least* the following information:
 1. Seller’s name and address.
 2. Purchaser’s name and address.
 3. Complete date of transaction (month, day, year).
 4. Name of product and number of gallons sold.
 5. Reason for the ex-tax sale:
 - a. The Oregon Motor Carrier Transportation Division weight receipt number, temporary plate or pass,
 - b. The Use Fuel User emblem number,
 - c. Federal government agency and plate number,
 - d. State, county, or local government E-plate number,
 - e. If the sale is other than to a motor vehicle (i.e. can, tractor, etc), include the description of the container on the invoice. *Noting that the fuel is to be used “off-road” is not sufficient.*
 6. The amount of Oregon tax collected, if applicable, or a notation that the tax is included in the price shown.
- 3) For each fueling transaction, the data captured must contain the invoice requirements shown in (2) above.
- 4) Where the vehicle/equipment qualifies for an ex-tax sale, the weight receipt number, Use Fuel emblem number, government plate number, or description of the equipment (if an unlicensed vehicle) must appear on the statement to meet invoice requirements.
- 5) Detailed individual truck records for fleet fueling vehicles. This includes driver logs, trip sheets, meter tickets, or other records of receipts and sales made by each fleet fueling vehicle.

Fleet fueling is defined as a mobile retail operation. Fuel handled and/or meter reconciliation of each fleet vehicle may be performed at audit.

Customer Billings

Copies of all customer billings are to be made available for review at the time of the audit. These may be in paper or electronic format. ***Billings must be organized or sorted by month.*** In some cases, a summary that includes all customers and all fuel sales, identified by product and state, may be used in place of the actual customer billings. If a summary is used, copies of individual billings may be requested at audit.

If you have any questions about the information to be retained, or the format of your electronic customer files or summary report, please contact the Fuels Tax Group.

Bulk Fuel

In addition to the basic requirements listed above, the following records must be maintained for at least three years:

- Use Fuel sales invoices, including detail on whether the tax is included in the price.
- List of all customers with tax status. Include user or seller license number when applicable.
- List of resale customers. When selling bulk fuel to resale customers, do not include the Oregon Use Fuel tax. The company re-selling the fuel must be licensed as a seller to report and remit the fuels tax on their operations.
- Records of fuel transfers between locations owned or operated by the seller, if not included with other sales invoices.

Examples of Completed Reports and Schedules

Displayed below are examples of completed Use Fuel Seller reports and schedules. When multiple pages of schedules are used, combine the totals on the front page of the Use Fuel Seller Tax Report.

Retail Use Fuel Seller

In this example, location "A" has two tanks, all sales are taxed; location "B" has one tank, and makes some ex-tax sales. Invoices for ex-tax sales are retained by the Seller, and made available for review at audit. Examples of ex-tax sales documentation follow the sample reports.

<p>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</p>	<h3>State of OREGON</h3> <h2>Use Fuel Seller Tax Report</h2> <p><small>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 the Use Fuel Seller Compliance Guide for additional instructions.</small></p>	<p>Forms available at: http://fuelstax.oregon.gov FUELS TAX GROUP 550 CAPITOL ST NE SALEM OR 97301-2530 PHONE: (503) 378-8150 or (888) 753-2525 FAX: (503) 378-3060</p>	
<p>CALENDAR MONTH(S) and YEAR FOR THIS REPORT: <u>JANUARY 2011</u></p> <p><input type="checkbox"/> CHECK BOX IF THIS REPORT REVISES A PREVIOUS REPORT</p>			
<p>Licensee Name <u>FTG SAMPLE SELLER</u></p>		<p>License # <u>9876</u></p>	
<p>Address <u>1234 MAIN ST</u></p>			
<p>City <u>SELLERTOWN</u></p>		<p>State/Zip Code <u>OR 97000</u></p>	
<p>USE FUEL GALLONS:</p>			
		GALLONS	DOLLARS
1 Total Use Fuel Handled (total from Schedule 1)	48,563		
2 Retail Station Operations (total taxable from Schedule 2)		36,404	
3 Non-Retail Operations (total taxable from Schedule 3)		0	
4 Fleet Fueling Operations (total taxable from Schedule 4)		0	
5 TAXABLE PROPANE GALLONS (sold into vehicles):	[] ÷ 1.3 =	0	
6 TAXABLE NATURAL GAS GALLONS (sold into vehicles):	[] ÷ 1.2 =	0	
7 Subtotal (add Lines 2 through 6)		36,404	
8 USE FUEL TAX (multiply gallons on line 7 by the current tax rate of 0.30)			\$ 10,921.20
9 LESS: 4% CREDIT: (multiply amount on line 8 by 0.04)			\$ (436.85)
10 NET USE FUEL TAX DUE (subtract line 9 from line 8)			\$ 10,484.35
11 Bulk Fuel and Other Sales (total taxable from Schedule 5)		0	
12 USE FUEL TAX (multiply gallons on line 11 by the current tax rate of 0.30)			\$ -
13 TOTAL USE FUEL TAX DUE (add line 10 and line 12)			\$ 10,484.35
14 INTEREST (when applicable)	DUE DATE [] POSTMARK DATE [] DAYS LATE []		
	<small>MULTIPLY TAX ON LINE 13 BY NUMBER OF DAYS LATE BY 0.000329</small>		
15 10% LATE PAYMENT PENALTY (when applicable) (multiply line 13 by 0.1)			\$ -
16 OTHER AMOUNTS PAID/(DEDUCTED) (attach documentation; see Seller Compliance Guide)			\$ -
17 TOTAL DUE (add lines 13, 14, 15 and 16)			\$ 10,484.35
<small>MAKE CHECKS PAYABLE TO OREGON DEPARTMENT OF TRANSPORTATION (ODOT)</small>			
<p>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.</p>			
SIGNATURE _____		TITLE _____	
DATE _____		DATE _____	
PRINTED NAME OF SIGNER (SEE STATEMENT BELOW) _____		PRINTED NAME AND TITLE OF REPORT PREPARER _____	
PREPARER PHONE NUMBER _____		PREPARER PHONE NUMBER _____	
<p><small>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.</small></p>			

Note that the 'Total Fuel Handled' from Schedule 1 is different from the taxable sales reported on Line 2 (retail operations). The taxable sales figure is taken from the meter readings on Schedule 2 (combined for both stations) minus the ex-tax sales reported.

The Schedule 1 must be completed for all Oregon locations, regardless of the type of operation. This example shows three tanks at retail locations, but could also include cardlock, fleet fueling, and/or bulk sales in addition to the retail locations shown.

The fuel handled figures generally will not match the metered gallons exactly, but will be within a few gallons of the metered sales.

State of Oregon Use Fuel Seller Tax Report					Forms available at: 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
SCHEDULE 1 - Use Fuel Handled					
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 #: <u>FTG SAMPLE SELLER #9876</u>					
REPORT PERIOD: <u>JANUARY 2011</u>					
Line 1	LOCATION NAME/ID	AVE 1	AVE 1	BLVD	
	Type of Operation (circle one)	bulk / <u>retail</u> / cardlock fleet fueling	bulk / <u>retail</u> / cardlock fleet fueling	bulk / <u>retail</u> / cardlock fleet fueling	bulk / retail / cardlock fleet fueling
Line 2	BEGINNING INVENTORY	2,563	5,698	8,128	
Line 3	PURCHASES	15,000	5,302	20,389	
Line 4	FUEL AVAILABLE FOR SALE (LINE 2 PLUS LINE 3)	17,563	11,000	28,517	
Line 5	ENDING INVENTORY	(4,358)	(1,269)	(2,890)	
Line 6	FUEL HANDLED (LINE 4 MINUS LINE 5)	13,205	9,731	25,627	
Line 7	SUB-TOTAL FUEL HANDLED, (totals of line 6) Forward to Use Fuel Seller Tax Report, Line 1				48,563
List the name of suppliers from whom you purchased use fuel during the report period					
SUPPLIER(S):					
SUPPLIER(S):					
SUPPLIER(S):					

The pump meter readings for this example are as follows:

State of Oregon Use Fuel Seller Tax Report
SCHEDULE 2 - Retail Operations (Pump Meter Readings)

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

Forms available at: 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

NAME & LICENSE #: FTG SAMPLE SELLER #9876
 REPORT PERIOD: JANUARY 2011

LOCATION NAME/NUMBER: AVENUE

Line 1		PUMP #	PUMP #	PUMP #	PUMP #	PUMP #	GALLONS SOLD
Line 2	CLOSING	213040	252318	869133	179809	251087	Add gallons sold for each pump. 7,427
Line 3	OPENING	210357	249870	867859	179809	250065	
Line 4	GALLONS SOLD	2683	2448	1274	0	1022	
Line 1							
Line 2	CLOSING	224146	157488	52400	516007	92407	15,445
Line 3	OPENING	219954	154993	51350	511687	89019	
Line 4	GALLONS SOLD	4192	2495	1050	4320	3388	
Line 1							
Line 2	CLOSING						
Line 3	OPENING						
Line 4	GALLONS SOLD						
Line 1							
Line 5	* EX-TAX SALES						()
Line 6	** TAXABLE SALES FOR THIS LOCATION						<u>22,872</u>

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

735-1334 Sched 2 (rev 07/09)

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

State of Oregon Use Fuel Seller Tax Report
SCHEDULE 2 - Retail Operations (Pump Meter Readings)

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

Forms available at: 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

NAME & LICENSE #: FTG SAMPLE SELLER #9876
 REPORT PERIOD: JANUARY 2011

LOCATION NAME/NUMBER: BOULEVARD

Line 1		PUMP #	PUMP #	PUMP #	PUMP #	PUMP #	GALLONS SOLD
Line 2	CLOSING	357891	455943	1670691	1517017		Add gallons sold for each pump. 25,556
Line 3	OPENING	352154	448223	1665130	1510479		
Line 4	GALLONS SOLD	5737	7720	5561	6538		
Line 1							
Line 2	CLOSING						
Line 3	OPENING						
Line 4	GALLONS SOLD						
Line 1							
Line 2	CLOSING						
Line 3	OPENING						
Line 4	GALLONS SOLD						
Line 1							
Line 5	* EX-TAX SALES						(12,024)
Line 6	** TAXABLE SALES FOR THIS LOCATION						<u>13,532</u>

735-1334 Sched 2 (rev 07/09)

Non-retail (cardlock) sellers complete schedule 1 for any physical locations in Oregon, and schedule 3 to report taxable sales from all customers. The total fuel handled at Oregon sites will be entered on line 1, with taxable sales from non-retail operations entered on line 3.

<p>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</p>	<p>State of OREGON Use Fuel Seller Tax Report</p> <p><small>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 the Use Fuel Seller Compliance Guide for additional instructions.</small></p>	<p>Forms available at: http://fuelstax.oregon.gov FUELS TAX GROUP 550 CAPITOL ST NE SALEM OR 97301-2530 PHONE: (503) 378-8150 or (888) 753-2525 FAX: (503) 378-3060</p>	
<p>CALENDAR MONTH(S) and YEAR FOR THIS REPORT: <u>JANUARY 2011</u></p> <p><input type="checkbox"/> CHECK BOX IF THIS REPORT REVISES A PREVIOUS REPORT</p>			
<p>Licensee Name <u>FTG SAMPLE SELLER</u></p>		<p>License # <u>9876</u></p>	
<p>Address <u>1234 MAIN ST</u></p>			
<p>City <u>SELLERTOWN</u></p>		<p>State/Zip Code <u>OR 97000</u></p>	
<p>USE FUEL GALLONS:</p>			
		GALLONS	DOLLARS
1 Total Use Fuel Handled (total from Schedule 1)	<u>5,786</u>	0	
2 Retail Station Operations (total taxable from Schedule 2)		0	
3 Non-Retail Operations (total taxable from Schedule 3)		765	
4 Fleet Fueling Operations (total taxable from Schedule 4)		0	
5 TAXABLE PROPANE GALLONS (sold into vehicles):	[] ÷ 1.3 =	0	
6 TAXABLE NATURAL GAS GALLONS (sold into vehicles):	[] ÷ 1.2 =	0	
7 Subtotal (add Lines 2 through 6)		765	
8 USE FUEL TAX (multiply gallons on line 7 by the current tax rate of 0.30)			\$ 229.50
9 LESS: 4% CREDIT: (multiply amount on line 8 by 0.04)			\$ (9.18)
10 NET USE FUEL TAX DUE (subtract line 9 from line 8)			\$ 220.32
11 Bulk Fuel and Other Sales (total taxable from Schedule 5)		0	
12 USE FUEL TAX (multiply gallons on line 11 by the current tax rate of 0.30)			\$ -
13 TOTAL USE FUEL TAX DUE (add line 10 and line 12)			\$ 220.32
14 INTEREST (when applicable)	DUE DATE [] POSTMARK DATE [] DAYS LATE []		\$ -
<small>MULTIPLY TAX ON LINE 13 BY NUMBER OF DAYS LATE BY 0.000329</small>			
15 10% LATE PAYMENT PENALTY (when applicable) (multiply line 13 by 0.1)			\$ -
16 OTHER AMOUNTS PAID/(DEDUCTED) (attach documentation; see Seller Compliance Guide)			\$ -
17 TOTAL DUE (add lines 13, 14, 15 and 16)			\$ 220.32
<small>MAKE CHECKS PAYABLE TO OREGON DEPARTMENT OF TRANSPORTATION (ODOT)</small>			
<p>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.</p>			
SIGNATURE	TITLE	DATE	
PRINTED NAME OF SIGNER (SEE STATEMENT BELOW)	PRINTED NAME AND TITLE OF REPORT PREPARER	PREPARER PHONE NUMBER	
<p><small>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.</small></p>			

An important difference between cardlock and retail reporting is that the total gallons sold per Schedule 3 (cardlock sales detail by customer) and the gallons handled through the location will generally not be the same if you are part of a nation-wide network. The gallons reported as fuel handled will reconcile to the gallons on your network statements. The gallons reported on the non-retail sales schedule will reconcile to your customer billings. Note that if your non-retail operation is a closed network (customers may only use sites owned by your company) you will be able to reconcile total sales to the fuel handled on Schedule 1.

State of Oregon Use Fuel Seller Tax Report
SCHEDULE 1 - Use Fuel Handled

Forms available at:
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

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 #: FTG SAMPLE SELLER #9876
 REPORT PERIOD: JANUARY 2011

Line 1	LOCATION NAME/ID					
	Type of Operation (circle one)	bulk / retail / cardlock / fleet fueling	bulk / retail / cardlock / fleet fueling	bulk / retail / cardlock / fleet fueling	bulk / retail / cardlock / fleet fueling	bulk / retail / cardlock / fleet fueling
Line 2	BEGINNING INVENTORY	5,358				
Line 3	PURCHASES	7,650				
Line 4	FUEL AVAILABLE FOR SALE (LINE 2 PLUS LINE 3)	13,008				
Line 5	ENDING INVENTORY	(7,222)	()	()	()	()
Line 6	FUEL HANDLED (LINE 3a MINUS LINE 4)	5,786				

Line 7 SUB-TOTAL FUEL HANDLED, (totals of line 6) Forward to Use Fuel Seller Tax Report, Line 1 5,786

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

SUPPLIER(S): _____

SUPPLIER(S): _____

735-1334 Sched 1 (rev 07/09)

If you are a non-retail seller *and* do not have any Oregon operations, you do not need to complete Schedule 1. This would only occur if your only Oregon transactions are your customers coming into the state and using other seller's facilities to make fuel purchases. You are still required to report all gallons sold on Schedule 3, and the corresponding taxable gallons are to be carried forward to Line 3 of the Use Fuel Seller Tax Report.

State of Oregon Use Fuel Seller Tax Report
SCHEDULE 3- Cardlock Operations

Forms available at:
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

This schedule is the preferred format to report Use Fuel sales from non-retail operations. Forward total taxable gallons sold to line 3 of the Use Fuel Seller Tax Report. A computer-generated report containing the same information may be substituted for this schedule.

NOTE: If you are unable to report in this format, please see the instructions for alternate reporting minimum requirements

NAME & LICENSE #: FTG SAMPLE SELLER #9876

REPORT PERIOD: JANUARY 2011

Customer Acct #	Customer Name	Customer Address, City, State	Total Gallons Sold (Taxable and Ex-tax)	Ex-tax Gallons Sold *	Taxable Gallons Sold
1000101	Customer A		166.36	141.00	25.36
1000102	Customer B		125.23	116.03	9.20
1000107	Customer C		150.44	150.44	
1000204	Customer D		51.20	51.20	
1000209	Customer E		95.70	95.70	
1000313	Customer H		87.40		87.40
1000326	Customer J		189.00		189.00
1000416	Customer K		44.30	44.30	
1000431	Customer L		346.30	346.30	
1000445	Customer M		147.30	127.80	19.50
1000539	Customer N		273.64	228.14	45.50
1000557	Customer P		156.20	156.20	
1000654	Customer R		147.57	147.57	
1000669	Customer S		416.10	416.10	
1000682	Customer T		122.41		122.41
1000738	Customer W		105.80		105.80
1001023	Customer Z		170.56	10.00	160.56
REPORT TOTALS:			2795.51	2030.78	764.73

* CARDLOCK CAUTION: All accounts with ex-tax cards need to have a signed exemption certificate and cards issued to a specific vehicle

735-1334 Sched 3 (rev 07/09)

Any non-retail customer with a reason to purchase tax-exempt fuel must complete the Exemption Certificate and have cards dedicated for ex-tax sales. Each card issued for ex-tax purchases must be coded with the qualifying reason for the ex-tax sale (equipment description, weight receipt, government plate, etc). The card is to be used only for the vehicle/equipment designated. If you have more than one driver for a vehicle, each driver may have a card for that vehicle, but only one vehicle may be designated on a card.

Fleet fueling operations are reported in much the same manner as non-retail (cardlock) operations.

Fleet fueling operations are "rolling retail" operations. The seller's employees transport fuel to the customer's site and physically dispense the fuel into the customer vehicles. Similarly, the fuel handled in a fleet fueling operation will reconcile to the customer invoices. If the seller in a fleet fueling operation does not have an on-site bulk storage tank, they may not have beginning and ending tank inventory figures in the traditional sense. However, any fuel remaining in the delivery tank of the fleet fueling trucks is inventory.

<p>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</p>	<p>State of OREGON Use Fuel Seller Tax Report</p> <p><small>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 the Use Fuel Seller Compliance Guide for additional instructions.</small></p>	<p>Forms available at: http://fuelstax.oregon.gov FUELS TAX GROUP 550 CAPITOL ST NE SALEM OR 97301-2530 PHONE: (503) 378-8150 or (888) 753-2525 FAX: (503) 378-3060</p>																																																						
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<p>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.</p>																																																								
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The same documentation requirements for retail ex-tax sales apply to fleet fueling. The 'advantage' to fleet fueling operations is that the documentation for each vehicle or piece of equipment only needs to be recorded once, if that information is included with the transmission of the fueling information.

Most fleet fueling operations use a bar code or other electronic device to identify the vehicle or equipment being fueled. When the qualifying ex-tax sales documentation is transmitted with the fueling details (date, gallons, fuel type, etc) it creates an 'electronic invoice' that can meet the ex-tax sales documentation requirements for retail transactions when formatted correctly. If you have any questions regarding ex-tax sales documentation or whether your system/statement meets the requirements, please contact us.

Example of Bulk sales reporting:

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 the Use Fuel Seller Compliance Guide for additional instructions.

Forms available at:
<http://fuelstax.oregon.gov>
**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(S) and YEAR FOR THIS REPORT: JANUARY 2011

CHECK BOX IF THIS REPORT REVISES A PREVIOUS REPORT

Licensee Name FTG SAMPLE SELLER		License # 9876
Address 1234 MAIN ST		
City SELLERTOWN		State/Zip Code OR 97000

USE FUEL GALLONS:	GALLONS	DOLLARS
1 Total Use Fuel Handled (total from Schedule 1)	41,976	
2 Retail Station Operations (total taxable from Schedule 2)	0	
3 Non-Retail Operations (total taxable from Schedule 3)	0	
4 Fleet Fueling Operations (total taxable from Schedule 4)	0	
5 TAXABLE PROPANE GALLONS (sold into vehicles):	÷ 1.3 = 0	
6 TAXABLE NATURAL GAS GALLONS (sold into vehicles):	÷ 1.2 = 0	
7 Subtotal (add Lines 2 through 6)	0	
8 USE FUEL TAX (multiply gallons on line 7 by the current tax rate of 0.30)		\$ -
9 LESS: 4% CREDIT: (multiply amount on line 8 by 0.04)		\$ -
10 NET USE FUEL TAX DUE (subtract line 9 from line 8)		\$ -
11 Bulk Fuel and Other Sales (total taxable from Schedule 5)	6,033	
12 USE FUEL TAX (multiply gallons on line 11 by the current tax rate of 0.30)		\$ 1,809.90
13 TOTAL USE FUEL TAX DUE (add line 10 and line 12)		\$ 1,809.90
14 INTEREST (when applicable)		\$ -
15 10% LATE PAYMENT PENALTY (when applicable) (multiply line 13 by 0.1)		\$ -
16 OTHER AMOUNTS PAID/(DEDUCTED) (attach documentation; see Seller Compliance Guide)		\$ -
17 TOTAL DUE (add lines 13, 14, 15 and 16)		\$ 1,809.90

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

PREPARER PHONE NUMBER

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

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 #: FTG SAMPLE SELLER #9876

REPORT PERIOD: JANUARY 2011

Forms available at:
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**

Line	LOCATION NAME/ID	Type of Operation (circle one)	bulk / retail / cardlock fleet fueling	bulk / retail / cardlock fleet fueling	bulk / retail / cardlock fleet fueling	bulk / retail / cardlock fleet fueling	bulk / retail / cardlock fleet fueling
Line 1							
Line 2	BEGINNING INVENTORY		15,205				
Line 3	PURCHASES		41,254				
Line 4	FUEL AVAILABLE FOR SALE (LINE 2 PLUS LINE 3)		56,459				
Line 5	ENDING INVENTORY		(14,483)	()	()	()	()
Line 6	FUEL HANDLED (LINE 3a MINUS LINE 4)		41,976				

Line 7 SUB-TOTAL FUEL HANDLED, (totals of line 6) Forward to Use Fuel Seller Tax Report, Line 1 41,976

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

SUPPLIER(S): _____

SUPPLIER(S): _____

735-1334 Sched 1 (rev 07/09)

Ex-Tax Sales and Documentation

In the State of Oregon, Use Fuel (diesel, bio-diesel, diesel blends, propane, CNG, etc.) may be sold without the Oregon Use Fuel tax under specific circumstances. For each transaction, the reason for the ex-tax sale must be documented with the information specified in the "Invoice Requirements" sub-section of the "Recordkeeping Requirements" section of this guide.

For retail operations, an invoice is prepared (in duplicate) for each sale when the Use Fuel tax is not collected. One copy of the invoice is given to the customer, and the other copy is retained by the seller for audit and reporting purposes. A log or listing of ex-tax sales does not meet the statutory requirements of an invoice, but can be used as a checklist for ex-tax invoices.

Examples of Exempt Sales Invoices

An invoice may be written on a credit card sales slip, in a receipt book or on a form designed for the purpose of documenting ex-tax sales.

USER TRUCKING 2345 OTHER ST USERTOWN OR 97000 <div style="border: 1px solid black; padding: 5px; width: fit-content; margin: 10px auto;">02/10/2011</div> USE FUEL SUPPLIER 1234 MAIN ST SELLERTOWN, OR 97000 _____ PURCHASER SIGNATURE	INVOICE # 20100101																				
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 40%;">PRODUCT</th> <th style="width: 15%;">QTY</th> <th style="width: 20%;">PRICE</th> <th style="width: 25%;">AMOUNT</th> </tr> </thead> <tbody> <tr> <td>GAS DSL OIL OTHR</td> <td style="text-align: center;">100</td> <td style="text-align: center;">3.199</td> <td style="text-align: center;">\$ 319.90</td> </tr> <tr> <td>GAS DSL OIL OTHR</td> <td></td> <td></td> <td></td> </tr> <tr> <td colspan="3">Oregon Tax</td> <td style="text-align: center;">\$ (30.00)</td> </tr> <tr> <td colspan="3">TOTAL DUE</td> <td style="text-align: center;">\$ 289.90</td> </tr> </tbody> </table>		PRODUCT	QTY	PRICE	AMOUNT	GAS DSL OIL OTHR	100	3.199	\$ 319.90	GAS DSL OIL OTHR				Oregon Tax			\$ (30.00)	TOTAL DUE			\$ 289.90
PRODUCT	QTY	PRICE	AMOUNT																		
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Oregon Tax			\$ (30.00)																		
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LICENSE/DESCRIPTION: YAXX123 OR																					

The example above shows the invoice written on a manual credit card slip (not often used now with POS terminals and card scanners). The documentation for the ex-tax sale is the Oregon weight receipt number (YAXX123OR).

The same format could be used for Use Fuel Users, government plates, equipment, or containers. Write in the Use Fuel User emblem number, government plate (include the agency name for the customer information), or description of the equipment or container if the fuel is being placed into something other than a licensed vehicle.

NOTE: Writing "off-road" is not sufficient documentation for an ex-tax sale. The law requires that the seller document the vehicle plate or pass number, or the container if an unlicensed vehicle. If the fuel is placed into a piece of equipment, describe the equipment (tractor, backhoe, generator, etc). If the fuel is being placed into a can, then 'can' is the qualifying description.

You may also use a receipt book or customized form to document ex-tax sales as long as the required information is included on the invoice. The seller's name may be pre-printed on the invoice or stamped. Examples using other formats and reasons for the ex-tax sale are shown below.

SELLER PETROLEUM 1234 MAIN ST SELLERTOWN OR 97000	
NAME	<u>Use Fuel Customer</u>
ADDRESS	<u>9870 Outer Limits</u>
CITY	<u>Awayout OR 97000</u>
DATE	<u>01/02/2011</u>
<u>20 gallons diesel</u>	<u>\$58.99</u>
<u>minus diesel tax</u>	<u>(6.00)</u>
	<u>\$52.99</u>
<u>UFU 2011-#####</u>	

Example using a receipt book, with a user emblem as the reason for the ex-tax sale

SELLER PETROLEUM 1234 MAIN ST SELLERTOWN OR 97000	
EXEMPT DIESEL SALES RECEIPT	
DATE	<u>02/10/2011</u>
PURCHASER	<u>The Excavation Company</u>
ADDRESS	<u>4567 Equipment Drive</u>
CITY	<u>Diggit OR 97000</u>
<u>10</u> GALLONS	<u>\$ 31.99</u>
MINUS DIESEL TAX	<u>(3.00)</u>
AMOUNT PAID	<u>\$ 28.99</u>
INDICATE:	
VEHICLE LIC	_____
EQUIPMENT	<u>backhoe</u>
CONTAINER	_____

Example using a custom slip, with equipment as the reason for the ex-tax sale.

For fleet fueling operations, the same qualifying vehicle/container information is required, but the invoice does not have to be printed for each sale. The sales information can be accumulated electronically and printed on the periodic customer statement. The statement will show the detail of each fueling and will include the same information as shown for the invoice requirements above.

The fleet fueling or cardlock statement does not have to be formatted exactly the same as the example shown. This example demonstrates the elements of the invoice: seller name and address, customer name and address, date of the transaction, location, product, gallons, and qualifying information (if tax is not collected).

In the following example, the first card listed has the tax included in the price, and only a card number is shown. The description could also read 'red truck' or other designation at the customer's request. Since the tax is included in the price, there is no requirement to have a description of the vehicle*. The second card shows an Oregon T-plate as the vehicle assigned to the card, and includes the tax in the price. The third example has the Oregon weight receipt number as the qualifying information for the ex-tax sales.

USE FUEL SUPPLIER
 1234 Main ST
 Sellertown OR 97000

Use Fuel User
 9870 Main Drive
 Usertown OR 97000

CARD: 243756

Date	Location	Misc	Odom	Product	Qty	Price	Fed Tax	St Tax
1/3/2011	Usertown	11		ULS Dsl	23.47		5.73	7.04
1/7/2011	Usertown	22		ULS Dsl	15.11		3.69	4.53
1/12/2011	Usertown	11		ULS Dsl	22.94		5.60	6.88

CARD: T 120034

Date	Location	Misc	Odom	Product	Qty	Price	Fed Tax	St Tax
1/5/2011	Sellertown		169754	ULS Dsl	47.51		11.59	14.25
1/10/2011	Sellertown		170279	ULS Dsl	42.09		10.27	12.63
1/15/2011	Sellertown		170632	ULS Dsl	52.31		12.76	15.69

CARD: YABC 123

Date	Location	Misc	Odom	Product	Qty	Price	Fed Tax	St Tax
1/3/2011	Usertown		431289	ULS Dsl	77.83		18.99	0.00
1/6/2011	Outtatown		431741	ULS Dsl	89.67		21.88	0.00
1/10/2011	Sellertown		432249	ULS Dsl	98.38		24.00	0.00
1/12/2011	Sellertown		432502	ULS Dsl	53.22		12.99	0.00
1/15/2011	Usertown		432897	ULS Dsl	81.43		19.87	0.00

Where fleet fueling documentation is done at the time of fueling, the attendant accesses some sort of electronic vehicle identification. For cardlock operations, the card determines the tax status and for ex-tax sales it also identifies the vehicle to which the card is assigned. Similar to fleet fueling situations, the vehicle does not have to be identified if the tax is collected*.

***NOTE:** While the Fuels Tax Group does not need vehicle information for most taxed sales, it is required to be on the receipt for vehicles in excess of 26,000 pounds. This enables purchasers to comply with the requirements for receiving a credit on their Motor Carrier Transportation Division weight/mile report for fuels taxes paid.

All vehicles or equipment purchasing fuel without the Oregon tax at non-retail (cardlock) facilities must have a card assigned to that vehicle or equipment, and the customer will have completed a "Certification of Oregon 'Use Fuel' Tax Exempt Status" form and included a list of vehicles and the card(s) assigned to each vehicle. We refer to these forms as 'exemption certificates' for convenience.

The law requiring Exemption Certificates was passed in 2003, and became effective in 2004. All sellers issuing cards that did not include tax are required to have this form, signed by the customer, in their file. If the form is not on file with the seller, the seller is responsible for the tax. Beginning in 2009, when cards are required to be issued by vehicle, a second page was added to the Exemption Certificate, and the 'front page' was updated.

If your customer signed the form prior to 2009, you are not required to have them sign an updated form; however, you are required to include the listing of vehicles, either in the format shown, or similar format which indicates which card(s) are ex-tax, and the vehicle/equipment assigned to that card. If you have multiple drivers for a vehicle, you may issue more than one card to a vehicle, but only one vehicle per card (for exempt sales).

Exemption Certificates

Each non-retail Seller must have a signed Exemption Certificate from the customer to issue exempt cards.

NOTE: *Federal "exemption certificates" will not substitute for Oregon Exemption Certificates.*

Following is an example of a completed Exemption Certificate for a company with both taxable and ex-tax vehicles. The Use Fuel Seller's name appears at the beginning of the certification statement at the bottom of the first page.

The customer will select the reason for requesting exempt cards. In this case, the reason for exempt use is primarily that the vehicles are subject to weight-miles taxes. This customer could also have marked #5 for equipment usage since they have listed a diesel-powered forklift.

Each customer must sign and date the certificate, and legibly print the name of the person signing the form and include the customer's account number. This may be written in by the customer or the Use Fuel Seller. If the certificate applies to more than one account (different divisions for the same company, for example) list all account numbers to which the certificate applies.

Exemption certificates are not required to be updated annually. However, if Use Fuel is sold ex-tax without a properly completed exemption certificate in force, the seller may be liable for the tax, plus any penalty and interest. If the purchaser uses the wrong card, they may be liable for tax (uses ex-tax card in a taxable vehicle), or get 'stuck' paying tax on an undocumented transaction (used taxed card with no reason for exemption in an ex-tax vehicle).

Some sellers prefer to embed the information into a document that can be printed along with other cardlock account set-up processes. Although the format can be modified, the certification must contain:

- Reason for the exempt status
- Statement of responsibility
- Seller's name
- Customer name, address, and account number; and
- Customer signature and date
- Vehicle and card listing

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: FTG Sample Seller
 CUSTOMER: Cardlock Customer ACCOUNT NUMBER: 00-23456
 ADDRESS: 123 Main ST
 CITY: Salem STATE/ZIP CODE: OR 97301
 SIGNATURE: Emilook Eastman DATE: June 15, 2008
 PRINT NAME: Cardlock Customer TITLE: President
 MCTD FILE NUMBER IF BOX '1' CHECKED ABOVE: 121212
 USER LICENSE NUMBER IF BOX '2' CHECKED ABOVE: _____

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

If one seller purchases the accounts of another seller, new exemption certificates are required. The account owner has the responsibility to make sure the information is complete.

The second page of the exemption certificate is a listing of vehicles and the cards assigned to those vehicles. The format for the vehicle listing is flexible, as long as any ex-tax cards are issued to a specific vehicle. If this listing is an attachment, we recommend having the customer sign the list as confirmation the status is correct.

This example shows three vehicles subject to weight-mile taxes (ex-tax Use Fuel purchases), two vehicles which have the tax collected, and one piece of equipment (or could be multiple forklifts) which do not have the tax included on the invoice.

OREGON EXEMPTION CERTIFICATE -- CARD AND VEHICLE LIST

CUSTOMER: Cardlock Customer ACCOUNT NUMBER: 00-23456

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
<u>701</u>	<u>YABC 123</u>	<u>4327185</u>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<u>704</u>	<u>YABC 123</u>	<u>4327186</u>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<u>705</u>	<u>YABC 123</u>	<u>4327187</u>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<u>903</u>	<u>F-147823</u>	<u>4327188</u>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<u>904</u>	<u>SHOP TRUCK</u>	<u>4327189</u>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<u>907</u>	<u>FORKLIFT</u>	<u>4327190</u>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
			<input type="checkbox"/>	<input type="checkbox"/>

Terminology and Definitions

Bulk Use Fuel Sales: These are generally sales into a bulk storage tank. This tank may be set in a fixed location or portable, but is separate from the tank that operates a vehicle or equipment.

Cardlock Card: A fuel card that

- (a) Is capable of generating an electronic invoice or electronic statement that includes the information required by ORS 319.671 and the applicable fuel tax amount;
- (b) Is issued for a specific vehicle, a specific piece of equipment or a group of equipment;
- (c) Includes the qualifying information, as designated by the Department of Transportation by rule that is printed on the electronic invoice or electronic statement;
- (d) Allows the tax status of the cardlock card to be indicated on the electronic invoice or electronic statement and includes state tax as a separate item on the invoice or statement; and
- (e) Allows a cardlock card issuer to generate a statement recording, by fuel type, gallons of fuel purchased for domestic and foreign customers each month.

Domestic Customer: A customer making a purchase at a non-retail facility owned by the cardlock card issuer.

Dual Operation Facility: A fueling facility that has both retail and cardlock pumps in which there is either an acceptable physical separation or a time separation between retail and non-retail pumps (may need special reporting instructions).

Electronic Ex-Tax Invoice: An invoice created in a fleet fueling operation by accessing a fueling device which contains the reason for the ex-tax sale. For example, a bar code may be programmed to contain the customer name and vehicle weight receipt number; the fueling system also records the date, fuel type, and gallons sold. When loaded into the sellers billing system, this information creates an invoice. There may be other situations where an electronic invoice may be created, generally involving a cardlock-type card which can record all necessary details.

Ex-tax Sales of Use Fuel: Ex-tax sales are sales of Use Fuel dispensed into vehicles, equipment or containers that are exempt from the Oregon state fuel tax at the time fuel is sold. An invoice documenting the sale and the reason the sale is exempt is completed at the time of the transaction (see Invoice Requirements subsection of Recordkeeping Requirements).

Exemption Certificate (Certification of Oregon 'Use Fuel' Tax Exempt Status): A certificate completed by a customer and returned to a non-retail seller to document the reasons for having an ex-tax card for use at a cardlock facility. The certificate requires that the customer mark the reason(s) for the ex-tax card, and list the weight receipts if licensed through the Motor Carrier Transportation Division or emblem numbers if licensed through the Fuels Tax Group. Other documentation for ex-tax cards includes government vehicles, unlicensed vehicles, farm, or off-road equipment.

Fleet Fueling: Fleet Fueling is a mobile retail seller operation, in which Use Fuel is dispensed directly into a single motor vehicle or a fleet of motor vehicles. The site of the fueling will typically be based upon the location of the vehicle or fleet of vehicles.

Foreign Customer: A customer making a purchase at a non-retail facility owned by a seller other than the cardlock card issuer

Natural Gas (CNG or LNG): Compressed Natural Gas (CNG) or Liquefied Natural Gas (LNG) are other forms of Use Fuel, and are reported on the Use Fuel Seller Tax Report. CNG/LNG is not taxed unless it is put into a motor vehicle. When making sales of CNG/LNG for vehicle use, prepare an invoice and add the tax to the sale using the conversion factor required by Oregon law.

Non-retail facility: An unattended facility accessible only by cardlock card and not associated with a retail facility; or an unattended portion of a retail facility separate from the retail operations and accessible only by cardlock card.

Non-retail Seller: A non-retail seller is a company who issues cards that can be used at a non-retail facility. A non-retail seller may or may not own a facility in Oregon, but has customers who purchase Use Fuel at Oregon non-retail facilities. These facilities are not staffed, and the card holder pumps their own fuel. Sellers are required to obtain an exemption certificate from their customer if an 'ex-tax' card is requested. If the seller does not have an exemption certificate on file, the seller is required to charge and remit the tax to ODOT Fuels Tax Group.

Propane: Propane is another form of Use Fuel, and is reported on the Use Fuel Seller Tax Report. Propane is not taxed unless it is put into a motor vehicle. When making sales of propane for vehicle use, prepare an invoice and add the tax to the sale using the conversion factor required by Oregon law.

Pump Meter Readings: Meter readings are a record of the numbers shown on the physical meter located on each pump. These are the readings that will not fail if the computer system crashes or has a glitch. Computerized readings from a resettable "totalizer" or other fuel monitoring system are not acceptable. Oregon law and administrative rules require that meter readings be taken at least once a month, at the close of business on the last day of the calendar month. Meter readings are to be retained with other Use Fuel Seller records for at least three years.

Remote Cardlock Sales: Sales by a cardlock company to their customers at sites that are not owned by that company.

Retail Fueling Station: This is a fueling facility where attendants dispense fuel into a motor vehicle. It also includes truck stops, where customers may dispense fuel into their own vehicles and attendants close the sales transactions.

***Note:** If a cardlock or keylock operation cannot generate an electronic invoice, they are considered a retail operation. Fleet Fueling is a mobile form of retail fueling station.*

Rounding: Gallons carried forward to the summary page of the seller report are reported in whole gallons. Supporting schedules 1-5 may contain up to two decimal places for meter readings and gallons sold. When rounding gallons, use 5/4 standard rounding, where anything 0.5 and above rounds up to the next whole gallon, and anything below 0.5 rounds down to the next whole gallon. For example, 45,495.501 rounds up to 45,496, while 53,437.492 rounds down to 53,437. Rounding should be done on the schedule total, not each individual sale.

Switching: This refers to the taxes that are included with the price of fuel when cardlock networks transfer cost among participating locations. Cardlock networks issue a report one, two or three times each month. The report details the transactions made by the seller's customers and all transactions at the sellers locations. The summary section lists the taxes 'switched' by the networks. Oregon Use Fuel tax is not switched by the networks.

Tank Inventory Readings: Tank readings or stick readings measure the physical inventory (in gallons) of the fuel in the tank at that point. Tank readings may be physical stick readings, or a print from an electronic tank monitoring system that reads the tank inventory. Oregon law and administrative rules require that tank readings be taken at least once a month, at the close of business on the last day of the calendar month. Tank readings are to be retained with other Use Fuel Seller records for at least three years.

Throughput: The gallons sold at a location for a test period. Throughput can be computed on meter readings by taking the difference between beginning and ending meter readings. It can also be computed using the stock summary, by adding the beginning inventory to the purchases, then subtracting ending inventory. Comparing the two 'throughput' figures will provide a 'variance' which should be less than 0.005 (1/2 %) of the total sales for the test period.

Use Fuel: By statute, Use Fuel is defined as any combustible gas, liquid or material of a kind used for the generation of power to propel a motor vehicle on the highways except motor vehicle fuel as defined in ORS 319.010. For practical purposes, it is anything other than gasoline (Motor Vehicle Fuel) used to propel vehicles on public roads. The most common Use Fuel is diesel, but also includes propane, compressed natural gas (CNG), liquefied natural gas (LNG), bio-diesel, and any other product that can be used to operate the engine of a motor vehicle.

Appendix

The following pages contain blank forms which may be used in completing Use Fuel Seller Tax Reports or providing information to the Fuels Tax Group regarding your reports or license status. These forms are also available on our website: <http://fuelstax.Oregon.gov/ODOT/CS/FTG/allforms.shtml#BM2/>

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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 the Use Fuel Seller Compliance Guide for additional instructions.

Forms available at:
<http://fuelstax.oregon.gov>
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(S) and YEAR FOR THIS REPORT: _____

CHECK BOX IF THIS REPORT REVISES A PREVIOUS REPORT

Licensee Name		License #
Address		
City	State/Zip Code	

USE FUEL GALLONS:	GALLONS	DOLLARS
1 Total Use Fuel Handled (total from Schedule 1)	[]	
2 Retail Station Operations (total taxable from Schedule 2)	-	
3 Non-Retail Operations (total taxable from Schedule 3)	-	
4 Fleet Fueling Operations (total taxable from Schedule 4)	-	
5 TAXABLE PROPANE GALLONS (sold into vehicles):	[] ÷ 1.3 =	-
6 TAXABLE NATURAL GAS GALLONS (sold into vehicles):	[] ÷ 1.2 =	-
7 Subtotal (add Lines 2 through 6)		
8 USE FUEL TAX (multiply gallons on line 7 by the current tax rate of 0.30)		\$ -
9 LESS: 4% CREDIT: (multiply amount on line 8 by 0.04)		\$ -
10 NET USE FUEL TAX DUE (subtract line 9 from line 8)		\$ -
11 Bulk Fuel and Other Sales (total taxable from Schedule 5)		
12 USE FUEL TAX (multiply gallons on line 11 by the current tax rate of 0.30)		\$ -
13 TOTAL USE FUEL TAX DUE (add line 10 and line 12)		\$ -
14 INTEREST (when applicable)	DUE DATE [] POSTMARK DATE [] DAYS LATE [] MULTIPLY TAX ON LINE 13 BY NUMBER OF DAYS LATE BY 0.000329	\$ -
15 10% LATE PAYMENT PENALTY (when applicable) (multiply line 13 by 0.1)		\$ -
16 OTHER AMOUNTS PAID/(DEDUCTED) (attach documentation; see Seller Compliance Guide)		\$ -
17 TOTAL DUE (add lines 13, 14, 15 and 16)		\$ -

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	PREPARER PHONE NUMBER

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
 FUELS TAX GROUP
 550 CAPITOL ST NE
 SALEM OR 97301-2530
 PHONE: (503) 378-8150 or (888) 753-2525
 FAX: (503) 378-3060

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	bulk / retail / cardlock fleet fueling	bulk / retail / cardlock fleet fueling	bulk / retail / cardlock fleet fueling	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

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
 FUELS TAX GROUP
 550 CAPITOL ST NE
 SALEM OR 97301-2530
 PHONE: (503) 378-8150 or (888) 753-2525
 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"/>
_____	_____	_____	<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"/>
_____	_____	_____	<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"/>
_____	_____	_____	<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.



State of Oregon
USE FUEL SELLER BOND

OREGON DEPARTMENT OF TRANSPORTATION
FUELS TAX GROUP
550 CAPITOL ST NE
SALEM OR 97301-2530
(503) 378-8150

Bond #: []

Applicant: _____
(Principal) (Legal Entity Name)

Business Type: [] Corporation [] LLC [] LP [] LLP [] Partnership [] Proprietorship

THIS CERTIFIES that the above described company, duly organized and existing under and by virtue of the laws of the state of its incorporation or organization, AND the Surety listed below, duly organized and existing under and by virtue of the laws of the state of its incorporation or organization, AND duly authorized to transact a surety in the State of Oregon, as surety, are held and firmly bound unto the State of Oregon for the penal sum of:

\$

for the payment of which we hereby bind ourselves, our respective heirs, executors, administrators or respective legal representatives, successors and assigns, jointly or severally, firmly by these presents.

Surety Name

Address

THE CONDITIONS OF THIS OBLIGATION ARE SUCH THAT:

WHEREAS, the Principal has made application to the Oregon Department of Transportation for a license to engage in business as a SELLER of use fuel as authorized and as required by ORS 319.500 through 319.880.

NOW, THEREFORE, if said Principal shall comply with all the conditions imposed by ORS 319.500 through 319.880 and subsections (2), (4) and (5) of 319.990 then this obligation shall be null and void, otherwise to remain in full force and effect and it shall be a continuing instrument and shall cover any and all periods of time including the first and all subsequent periods for which a license may be granted in consequence of the giving of such bond. Any recovery on this obligation will not invalidate any future recovery, up to the limit of the sum stated above. The surety on this obligation may be released and discharged from any and all liability to the State accruing on this bond only after the expiration of 60 days from the date upon which such surety shall have filed with the Department a written request to be released and discharged, but this provision shall not operate to relieve, release or discharge the surety from any liability already accrued or which shall accrue before the expiration date of the 60 day period.

IN WITNESS WHEREOF, the said Principal and said surety have each caused these presents to be duly executed by its duly authorized representative or representatives, and its corporate seal to be hereunto affixed.

Dated this _____ day of _____, _____

PRINCIPAL
(Corporate Seal if a Corporation)

SURETY
(Corporate Seal)

By _____

By _____

By _____

By _____

Phone _____

NOTE: When the Principal is a corporation, the foregoing instrument must be accompanied by a certified copy of the minutes of the meeting of the board of directors authorizing execution of the bond.



FUELS TAX ACCOUNT INFORMATION UPDATE

Fuels Tax Group
550 Capitol St. NE
Salem, OR 97301
(888) 753-2525
fuelstax.oregon.gov

Licensee information

NAME	LICENSE NUMER
------	---------------

Update information

Check applicable update(s) and complete the information requested:

Mailing address has changed

Old address:

ADDRESS		
CITY	STATE	ZIP

New address:

ADDRESS		
CITY	STATE	ZIP

Physical address has changed

Old address:

ADDRESS		
CITY	STATE	ZIP

New address:

ADDRESS		
CITY	STATE	ZIP

Phone or fax has changed

Old phone and/or fax:

PHONE	FAX
-------	-----

New phone and/or fax:

PHONE	FAX
-------	-----

E-mail has changed, and/or e-mail address has been added

Old e-mail:

E-MAIL

New e-mail:

NEW E-MAIL
ADDITIONAL E-MAIL

Contact person has changed

Old contact:

NAME	
TITLE	
PHONE	FAX
COMPANY	

New contact*:

NAME	
TITLE	
PHONE	FAX
COMPANY	

* If you wish to add an additional contact without replacing an existing contact, please use the Licensee Contact Update form (no. 734-2803).

This form is not intended to accommodate changes to business names, DBA's, legal entities, or ownership. Please use the Company Name or Entity Update form (no. 734-2811) for those requests.

If you have questions regarding this form, contact the Fuels Tax Group at (503) 378-8150 or toll-free (888) 753-2525.

Signature and submission

Sign then submit by fax or postal mail.

SUBMITTED BY (NAME AND TITLE)	SIGNATURE X	DATE
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LICENSEE CONTACT UPDATE

(Please print legibly except where signature is required)

APPROVED CONTACT LIST FOR LICENSEE: _____

Business Name

***PRIMARY CONTACT:**

NAME: _____ TITLE: _____

PHONE: _____ FAX: _____

EMAIL: _____

COMPANY (if other than licensee): _____

ADDRESS: _____

CITY / STATE / ZIP: _____

***ADDITIONAL CONTACTS:**

NAME: _____ TITLE: _____

PHONE: _____ FAX: _____

EMAIL: _____

COMPANY (if other than licensee): _____

ADDRESS: _____

CITY / STATE / ZIP: _____

***ADDITIONAL CONTACTS:**

NAME: _____ TITLE: _____

PHONE: _____ FAX: _____

EMAIL: _____

COMPANY (if other than licensee): _____

ADDRESS: _____

CITY / STATE / ZIP: _____

SIGNATURE OF PERSON
AUTHORIZING DISCLOSURE: _____

MUST BE AN OWNER, CORPORATE OFFICER, MEMBER OR CURRENT CONTACT ON FILE

PRINTED NAME / TITLE
OF PERSON SIGNING ABOVE: _____

* If any of the above listed contacts is not an employee of the company, please provide the Fuels Tax Group Power of Attorney Form, Form no. 735-002



POWER OF ATTORNEY

FUELS TAX GROUP
550 CAPITOL ST NE
SALEM, OR 97301-2530
TELE: (503) 378-8150
TOLLFREE: (888) 753-2525
FAX: (503) 378-3060
www.oregon.gov/odot/cs/ftg

INSTRUCTIONS: 1) PROVIDE ALL INFORMATION AND CHECK APPLICABLE BOXES. 2) FORM **MUST** BE SIGNED BY THE OWNER, PARTNER, OR CORPORATE OFFICER. 3) THE BUSINESS ADDRESS IS **REQUIRED**.

Entity Name (Principal): _____ License Number: _____

Office: _____
(ADDRESS)

does hereby designate and appoint _____
(POWER OF ATTORNEY NAME)

with offices at _____
(POWER OF ATTORNEY ADDRESS) _____
(POWER OF ATTORNEY TELEPHONE)

to act as Attorney-in-Fact in business transactions between the Principal and the State of Oregon, Fuels Tax Group for the following limited and special purposes (initial applicable provisions):

____ (a) To prepare, sign, submit application forms and resolve issues relating to fuel tax licensing.
 Exceptions: _____

____ (b) To prepare, sign, submit and resolve issues relating to fuel tax reporting.
 Exceptions: _____

____ (c) To prepare, sign, submit and resolve issues relating to performance bonds.
 Exceptions: _____

____ (d) To prepare, sign, submit and resolve issues relating to vehicle emblems.
 Exceptions: _____

____ (e) To correspond regarding fuels tax accounting and audit issues.
 Exceptions: _____

This Power of Attorney will be in effect beginning _____ and continue until canceled in writing submitted to the State of Oregon, Fuels Tax Group.

BUSINESS NAME		ATTORNEY-IN-FACT NAME	
SIGNATURE (MUST BE LEGAL SIGNER)		SIGNATURE	
PRINTED NAME OF SIGNATURE ABOVE		PRINTED NAME OF SIGNATURE ABOVE	
TITLE OF GRANTOR		TITLE OF ATTORNEY-IN-FACT	
DATE	TELEPHONE NUMBER	DATE	TELEPHONE NUMBER
E-MAIL ADDRESS		E-MAIL ADDRESS	



USE FUEL SELLER LICENSE CANCELLATION REQUEST

Fuels Tax Group
550 Capitol St. NE
Salem, OR 97301
(888) 753-2525
fuelstax.oregon.gov

Requests for cancellation are subject to review by the ODOT Fuels Tax Group to determine eligibility.

Licensee information

NAME			SELLER LICENSE NUMER		
ADDRESS			PHONE		FAX (OPTIONAL)
CITY	STATE	ZIP	E-MAIL (OPTIONAL)		

Cancellation information

Please answer all questions below. Select yes or no as applicable, and include additional information where requested:

- Yes No 1. Are you requesting cancellation of your seller license because you are no longer in business?
*If yes, in the Explanation section below, explain why you are no longer in business, provide the effective date you stopped operating the business. If you sold the business, go to Question 3.
 If no, see Question 2.*
- Yes No 2. Are you selling diesel fuel and/or another use fuel? (Selling also includes other companies using your fuel at cost.)
*If yes, you are not eligible to cancel your seller license, per ORS 319.550.
 If no, see Question 3.*
- Yes No 3. Are you requesting cancellation of your seller license because you sold the business?
*If yes, describe the sale in the Explanation space below, provide the date you stopped operating the business, and provide the contact information of the new owner.
 If no, contact the Fuels Tax Group for cancellation eligibility.*

Explanation

EXPLANATION OF BUSINESS CESSATION AND/OR SALE OF BUSINESS					
NAME OF PERSON TO WHOM THE BUSINESS WAS SOLD (IF APPLICABLE)			DATE OF SALE (IF APPLICABLE)	DATE YOU CEASED OPERATION	
ADDRESS			PHONE		FAX (OPTIONAL)
CITY	STATE	ZIP	E-MAIL (OPTIONAL)		

Signature and submission

Sign then submit by fax or postal mail.

SUBMITTED BY (NAME AND TITLE)	SIGNATURE X	DATE
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Please note that you must continue to file reports until Fuels Tax Group formally cancels your license.

CONTACT INFORMATION

For additional information or questions not addressed in the instructions provided, please contact us:

FOR GENERAL CORRESPONDENCE

Oregon Department of Transportation
Fuels Tax Group
550 Capitol St NE
Salem OR 97301-2530

Telephone (503) 378-8150
Facsimile (503) 378-3060
E-mail ODOTFuelsTax@odot.state.or.us
Website www.oregon.gov/ODOT/CS/FTG/

For direct numbers to specific staff members, please see our website.

MAIL REPORTS AND PAYMENTS TO

Oregon Department of Transportation
Fuels Tax Group unit 06
P O Box 4395
Portland OR 97208-4395

NOTE: Through the instructions in this guide, the Fuels Tax Group has attempted to completely and correctly advise licensees on proper compliance including tax report completion and record keeping requirements. This guide is not intended to replace or change Oregon Revised Statute 319 or any Administrative Rule. We have made our best effort to address all types of reporting situations, however, due to changing technology or unusual circumstances, it is possible that a licensee may receive special instructions from an auditor intended to address *only that special situation*.

