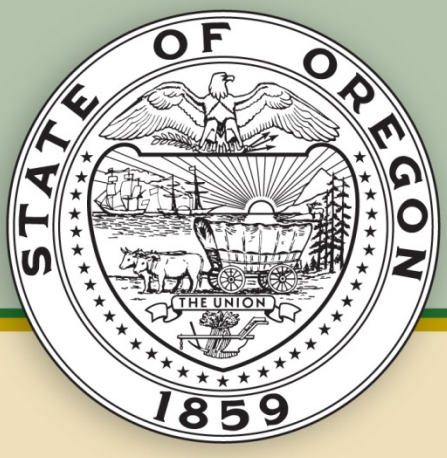
Fuels Tax Compliance Guide for Motor Vehicle Fuel Dealers



Oregon Department of Transportation • Fuels Tax Group

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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.)* –
    - Use Fuel is taxed at 30¢/gallon (conversion rates apply to propane and CNG)

Use Fuel is broken down further into three categories:

- **Use Fuel Seller** - 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, or if the fuel is dispensed at a nonretail facility, the person that owns the user's accounts and bills the user for fuel purchased as a nonretail facility.
- **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.

A **Registered Bulk Distributor** is 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 **Motor Vehicle Fuel Dealers**. Responsibilities and requirements of Use Fuel Sellers, Use Fuel Users, and Registered Bulk Distributors are outlined in separate publications.

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Motor Vehicle Fuel Dealers

Motor Vehicle Fuel tax is paid by the licensed dealer at the "first sale" or first withdrawal in Oregon, other than by bulk transfer, of motor vehicle fuel or aircraft fuel from terminal storage facilities for sale, use or distribution (see *What Constitutes a First Sale?*).

Why do I have to become licensed as a Motor Vehicle Fuel Dealer?

A dealer license is required for any person who:

- Imports or causes to be imported motor vehicle fuels or aircraft fuels for sale, use or distribution in, and after the same reaches the State of Oregon.
  - "Dealer" does not include any person who imports into this state motor vehicle fuel in quantities of 500 gallons or less purchased from a supplier who is licensed as a dealer under ORS 319.010 to 319.430 and who assumes liability for the payment of the applicable license tax to this state.
- Produces, refines, manufactures or compounds motor vehicle fuels or aircraft fuels in the State of Oregon for use, distribution or sale in this state;
- Acquires in this state for sale, use or distribution in this state motor vehicle fuels or aircraft fuels with respect to which there has been no license tax previously incurred; or
- Acquires title to or possession of motor vehicle fuels or aircraft fuels in this state and exports the product out of this state.

What Constitutes a First Sale?

The "first sale, use or distribution of motor vehicle fuel or aircraft fuel" is defined as:

- . . . the first withdrawal, other than by bulk transfer, of motor vehicle fuel or aircraft fuel from terminal storage facilities for sale, use or distribution. "First sale, use or distribution of motor vehicle fuel or aircraft fuel" also means the first sale, use or distribution of motor vehicle fuel or aircraft fuel after import into this state if the motor vehicle fuel or aircraft fuel is delivered other than to the terminal storage facilities of a licensed dealer.

The fuels tax is applied once the fuel is removed from terminal storage UNLESS:

- . . . the first sale, use or distribution of motor vehicle fuel or aircraft fuel is from one licensed dealer to another licensed dealer, the selling or distributing dealer is not required to pay the license tax imposed by ORS 319.020. When the purchasing or receiving dealer first sells, uses or distributes the fuel, that dealer shall pay the license tax regardless of whether the sale, use or distribution is to another licensed dealer.

This also applies to fuel being imported into the state of Oregon. The importing licensed dealer can make one ex-tax sale directly to the receiving licensed dealer.

How do I become licensed as a Motor Vehicle Fuel Dealer?

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.
- Motor Vehicle Fuel Dealer 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).
- Dealer licenses are valid for all locations operated by the business entity.

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

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

Compliance with Fuel Tax law consists of several things:

- Record keeping (to be retained by licensee for three years)
  - Stock summary showing monthly totals for the gallons of motor vehicle fuel or aircraft fuel handled for each owned and operated distributing location within the State of Oregon with an analysis as to inventories, receipts, sales, use, transfers, and loss or gain.
  - An actual physical gallon inventory measurement of motor vehicle fuel and aircraft fuel stocks for each owned and operated distributing location must be taken at the end of each calendar month and preserved for audit purposes.
  - A record showing all sales and withdrawals of motor vehicle fuel or aircraft fuel from storage.
  - Purchase journal showing the number of gallons of motor vehicle fuel or aircraft fuel purchased or received each month supported by purchase invoices or other documents.
  - Sales journal showing the number of gallons of motor vehicle fuel or aircraft fuel sold or distributed each month, supported by sales invoices covering each sale or delivery.
  - All required records must be summarized into calendar month totals and must be centralized in the accounting office where the periodic tax audit is to be made.
- Reporting
  - Submission of Motor Vehicle Fuel Dealer Tax Report - summary of activity resulting in a potential tax liability
    - Stock Summary used to summarize all receipts, sales, use, and distribution of motor vehicle fuel and aircraft fuels
    - Supporting schedules - detail that is summarized on tax report
  - Submission of payment of the tax liability (if applicable)
  - Report due dates - 25th of next calendar month

- 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 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. 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.

- Filing late reports and/or payments = 1% of the tax liability if filed by the end of the month in which the report and payment was due. An additional 10% of the tax liability is assessed if the report and payment are filed after the last business day of the month in which the report and payment were due.
  - Reports and payments are considered timely filing if received by Fuels Tax Group on or before the due date.
  - Late penalties apply to audit assessments as well.

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- 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 Motor Vehicle Fuel Dealer's 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 Motor Vehicle 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 Motor Vehicle Fuel Dealer tax report forms through the date of sale or closure and for a 30 day period after notification of the cancellation of your license. When you file your last report form, be sure to include 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 Motor Vehicle Fuel Dealer 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?

No. Motor Vehicle Fuel Dealer Tax reports are statutorily required to be filed on a monthly basis.

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Application 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. When all the required information is provided, the license will be issued along with the following information:

- License - card displaying license number and licensee information.
- Motor Vehicle Fuel Dealer tax report forms and this Compliance Guide - also available on-line.

Completing the Application

The application to obtain a Motor Vehicle Fuel Dealer 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:

- ownership information
- previous owner (if applicable)
- bulk storage information
- date of first sale of fuel
- suppliers

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 Motor Vehicle Fuel Dealer Bond form

This bond provides the department a means of recovering revenue in the case of default by the tax payer. 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 will be for an amount that is twice the estimated monthly tax liability OR $250,000.00, whichever is less. If the estimated monthly tax liability cannot be determined based on existing information or the liability is less than $1,000, 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.

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Tax Report and Schedule Instructions

The Motor Vehicle Fuel Dealer 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.

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**.

Line By Line Instructions

Note: Schedules supporting lines on the Tax Report should be completed prior to completing the Tax Report. Not all operations will use every schedule. Examples of these forms are provided at the end of the summary.

TAX REPORT - (FORM 735-1302)

General Purpose *- to provide detail of fuel purchases and sales as they relate to the Oregon motor vehicle fuel and aircraft fuel tax. The Tax Report is used to determine Oregon tax liability, interest, and penalties for gasoline (which includes ethanol gasoline, E85 and gasohol), aviation gasoline, and jet fuel.*

Dealer Information:
Enter the name under which your Oregon Motor Vehicle/Aircraft Fuel Dealer License is issued, the license number, the name of the calendar month and the year for which this report is filed, address, Tax Identification Number and e-mail address.

Required Supporting Schedules:

- Dealer Schedule of Receipts
- Dealer Schedule of Disbursements
- Dealer Subject To Local Option Taxes – Schedule 5LO

LINE 1 - BEGINNING PHYSICAL INVENTORY – Ex Tax Only - Enter the gallons in inventory at beginning of month for each fuel type – MUST agree with prior month's ending inventory.

LINE 2 - RECEIPTS- Total of Receipts from Line 6, Section I on back of Tax Report.

LINE 3 - DISBURSEMENTS– Total of Disbursements from Line 12, Section II on back of Tax Report.

LINE 4 - TRANSFERS - Fuel moved from one product to another – including ethanol blended with gasoline)

LINE 5 - GAIN OR (LOSS) - Enter the gallons gained or lost during fuel movement.

LINE 6 - ENDING PHYSICAL INVENTORY – Ex Tax Only - Must reconcile with actual tank inventories.

LINE 7 - GROSS TAXABLE GALLONS– Gallons from Line 7, Section II on back of Tax Report.

LINE 8 - LESS TAX PAID PURCHASES - Gallons from Line 2, Section I on back of Tax Report.

LINE 9 - NET TAXABLE GALLONS - Line 7 minus Line 8.

LINE 10 - TAX RATE - These are the current Oregon motor vehicle fuel, aviation gasoline and jet fuel tax rates. You will be notified in advance if any of these rates change.

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LINE 11 - TAX DUE - Line 9 multiplied by line 10 for columns A, B & C. Enter the total tax due for all three columns in Column F, Line 11.

LINE 12 - INTEREST - If the Tax Report is received after the due date, interest at a rate of .0329% per day is due.

- Multiply the number of days late by the tax due on line 11, Column F.
- Multiply the result by .000329.
- Enter the result in Line 12, Column F.

LINE 13 - PENALTIES - Penalties may apply in four different ways.

1. If the Oregon motor vehicle fuel and aircraft fuel license tax is not ***received*** by the 25th of the month (or the first business day following the 25th if the 25th falls on a Saturday, Sunday or legal holiday), **BUT** the tax is ***received*** on or before the last day of the month in which the tax was due, the penalty is 1% of the tax due.
2. If the Oregon motor vehicle fuel and aircraft fuel license tax is not ***received*** by the 25th of the month (or the first business day following the 25th if the 25th falls on a Saturday, Sunday or legal holiday), and the tax is **NOT** ***received*** before the last day of the month, the penalty is 11% of the tax due. The 11% penalty is a combination of the 1% penalty mentioned in (1) above plus a 10% penalty for filing after the last day of the month in which the tax was due.
3. If no tax is due, and the tax report is ***received*** after the 25th of the month (or the first business day following the 25th if the 25th falls on a Saturday, Sunday or legal holiday) following the month for which the report is due, a penalty of $25 is due. There is no provision for waiver of this penalty.
4. If your report is for a period in which you were **NOT** an Oregon licensed motor vehicle fuel dealer, and yet have performed the acts of a dealer as stated under ORS 319.010 (6), a penalty of 100% of the tax is due.

If a penalty is due, note the percentage where indicated on line 13 of the Tax Report and multiply the tax due on Line 11, Column F by the percentage and enter the amount on Line 13, Column F. If it applies to **late filing** where no tax is due ($25 penalty)**, enter $25 on Line 13, Column F**. If you feel the late filing or failure to obtain an Oregon motor vehicle/aircraft fuel dealer's license was due to reasonable cause and without intent to avoid payment, the penalties noted under 1, 2, and 4 above **MAY** be waived. Contact the Fuels Tax Group in writing regarding potential penalty waiver.

LINE 14 - TOTAL DUE - This is the sum of lines 11, 12, & 13 for Column F.

LINE 15 - TOTAL DUE LOCAL JURISDICTIONS - Transfer the total tax, penalty and interest due from Line ? of Dealer Schedule 5LO – Fuel Distributor Subject To Local Option Taxes

LINE 16 - GRAND TOTAL - Total of Line 14 and Line 15, Column F.

Tax Report Section I – Summary of Receipts

LINE 1 – In-state Refinery Production – Enter the total gallons of fuel produced in Oregon through refinery operations for each fuel type listed in Columns A through E.

LINE 2 – Gallons Received (state) Tax Paid – Transfer the total billed gallons received tax paid from the Dealer Schedule of Receipts – Schedule 1 for the appropriate product code to Columns A through C of the Tax Report, Section I.

LINE 3 – Gallons Received From Licensed Dealers Tax-Unpaid (Ex-Tax) – Transfer the total billed gallons received ex-tax from the Dealer Schedule of Receipts – Schedule 2 for the appropriate product code to Columns A through E of the Tax Report, Section I.

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LINE 4 – Gallons Imported Direct To Customer – Transfer the total billed gallons received tax paid from the Dealer Schedule of Receipts – Schedule 3 for the appropriate product code to Columns A through E of the Tax Report, Section I.

LINE 5 – Gallons Imported Into Ex-Tax Storage – Transfer the total billed gallons received tax paid from the Dealer Schedule of Receipts – Schedule 4 for the appropriate product code to Columns A through E of the Tax Report, Section I.

LINE 6 – Total Receipts – Total Lines 1 through 5 for each column and transfer the total to the corresponding column of the Tax Report Line 2.

Tax Report Section II – Summary of Disbursements

LINE 7 – Gallons Delivered Tax Collected – Transfer the total billed gallons of tax collected fuel delivered to Oregon customers from the Dealer Schedule of Disbursements – Schedule 5 for the appropriate product code to Columns A through C of the Tax Report, Section II.

LINE 8 – Gallons Delivered To Licensed Distributors Tax Not Collected (Ex-Tax) – Transfer the total billed gallons of ex-tax fuel delivered to Licensed Distributors from the Dealer Schedule of Disbursements – Schedule 6 for the appropriate product code to Columns A through E of the Tax Report, Section II.

LINE 9 – Gallons Exported – Transfer the total billed gallons of fuel exported from Oregon from the Dealer Schedule of Disbursements – Schedule 7 for the appropriate product code to Columns A through E of the Tax Report,

LINE 10 – Gallons Delivered to US Government Tax-exempt – Transfer the total tax exempt billed gallons of fuel delivered to the US Government from the Dealer Schedule of Disbursements – Schedule 8 for the appropriate product code to Columns A through E of the Tax Report, Section II.

LINE 11 – Gallons Delivered To Diplomats – Transfer the total billed gallons of fuel delivered to diplomats from the Dealer Schedule of Disbursements – Schedule 10B for the appropriate product code to Columns A through E of the Tax Report, Section II.

LINE 12 – Total Disbursements – Total Lines 7 through 11 for each column and transfer the total to the corresponding column of the tax report Line 3.

Example of the Tax Report

Images of updated forms will be added after approval Use form mock-ups for comparison

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OREGON DEALER SCHEDULE OF RECEIPTS (FORM 735-1304) – Multiple Schedules

Required Supporting Schedules:
Detailed schedules must be prepared and submitted with the completed tax report when Section I or Section II indicate fuel received or disbursed. All information in the supporting schedules must be submitted as described in these instructions. Missing detail may result in additional tax, interest, and/or penalties. Report loads by fuel type (gasoline, ethanol gasoline, aviation gasoline, jet fuel), not by fuel grade (premium, mid-grade and regular gasoline).

SCHEDULE 1 – Tax Paid Purchases
(Gallons Received Tax Paid)

Dealer Information:
Enter the name under which your Oregon Motor Vehicle/Aircraft Fuel Dealer License is issued, the license number, the name of the calendar month and the year for which this report is filed, Tax Identification Number, Schedule Code and Product Code.

COMPLETE A SEPARATE DEALER SCHEDULE OF RECEIPTS - SCHEDULE 1 FOR EACH PRODUCT CODE.

Complete all columns as follows:

(1) Carrier name - Enter the name of the entity that transported the fuel.
(2) Carrier FEIN - Enter the Tax Identification Number of the Carrier
(3) Mode Code - Enter the mode of transport. Use one of the following: J=Truck, R=Rail, B=Barge, PL=Pipeline, S=Ship (ocean marine vessel), BA=Book Adjustment, ST=Stationary Transfer, CE=Summary, and RT=Removal from Terminal (other than by truck or rail for sale or consumption)
(4) Point of Origin - Enter the Facility ID that the product was transported from. When received from a terminal, use the IRS Terminal Control Number (TCN). If the Facility ID or TCN is unavailable enter city and state.
(5) Point of Destination - Enter the Facility ID that the product was transported from/to. When received into or from a terminal, use the IRS Terminal Control Number (TCN). If the Facility ID or TCN is unavailable enter city and state.
(6) Seller Name - Enter the supplier name.
(7) Seller's FEIN - Enter the Seller's Tax Identification Number.
(8) Date Received - Enter the date the fuel was loaded at origin.
(9) Document Number - Enter the bill of lading number. If a bill of lading was not issued, enter the shipping document/delivery ticket number.
(10) Net Gallons - Enter net gallons purchased on a load by load basis. Round load by load gallons to the nearest whole gallon.
(11) Gross Gallons - Enter gross gallons purchased on a load by load basis. Round load by load gallons to the nearest whole gallon.
(12) Billed Gallons - Enter billed gallons purchased on a load by load basis. Round load by load gallons to the nearest whole gallon.

C. COMPUTE AND FORWARD TOTALS: For each Schedule 1 completed, compute a total of tax-paid purchases at the bottom of the schedule in the TOTAL box. Forward the grand total to the Tax Report, Section I, Line 2 for Columns A, B and C:

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Example of Schedule 1

Images of updated forms will be added after approval Use form mock-ups for comparison

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SCHEDULE 2 – Ex-Tax Receipts
(Gallons Received From Licensed Distributors Tax Un-paid)

Dealer Information:
Enter the name under which your Oregon Motor Vehicle/Aircraft Fuel Dealer License is issued, the license number, the name of the calendar month and the year for which this report is filed, Tax Identification Number, Schedule Code and Product Code.

COMPLETE A SEPARATE DEALER SCHEDULE OF RECEIPTS - SCHEDULE 2 FOR EACH PRODUCT CODE.

Complete all columns as follows:

(1) **Carrier name** - Enter the name of the entity that transported the fuel.
(2) **Carrier FEIN** - Enter the Tax Identification Number of the Carrier
(3) **Mode** Code - Enter the mode of transport. Use one of the following: J=Truck, R=Rail, B=Barge, PL=Pipeline, S=Ship (ocean marine vessel), BA=Book Adjustment, ST=Stationary Transfer, CE=Summary, and RT=Removal from Terminal (other than by truck or rail for sale or consumption)
(4) **Point of Origin** - Enter the Facility ID that the product was transported from. When received from a terminal, use the IRS Terminal Control Number (TCN). If the Facility ID or TCN is unavailable enter city and state.
(5) **Point of Destination** - Enter the Facility ID that the product was transported from/to. When received into or from a terminal, use the IRS Terminal Control Number (TCN). If the Facility ID or TCN is unavailable enter city and state.
(6) **Seller Name** - Enter the supplier name.
(7) **Seller's FEIN** - Enter the Seller's Tax Identification Number.
(8) **Date Received** - Enter the date the fuel was loaded at origin.
(9) **Document Number** - Enter the bill of lading number. If a bill of lading was not issued, enter the shipping document/delivery ticket number.
(10) **Net Gallons** - Enter net gallons purchased on a load by load basis. Round load by load gallons to the nearest whole gallon.
(11) **Gross Gallons** - Enter gross gallons purchased on a load by load basis. Round load by load gallons to the nearest whole gallon.
(12) **Billed Gallons** - Enter billed gallons purchased on a load by load basis. Round load by load gallons to the nearest whole gallon.

C. COMPUTE AND FORWARD TOTALS: For each Schedule 2 completed, compute a total of ex-tax purchases at the bottom of the schedule in the TOTAL box. Forward the grand total to the Tax Report, Section I, Line 3 for Columns A through E:

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Example of Schedule 2

Images of updated forms will be added after approval Use form mock-ups for comparison

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SCHEDULE 3 – Import Sales
(Gallons Imported Direct to Customer)

Dealer Information:
Enter the name under which your Oregon Motor Vehicle/Aircraft Fuel Dealer License is issued, the license number, the name of the calendar month and the year for which this report is filed, Tax Identification Number, Schedule Code and Product Code.

COMPLETE A SEPARATE DEALER SCHEDULE OF RECEIPTS - SCHEDULE 3 FOR EACH PRODUCT CODE.

Complete all columns as follows:

(1) **Carrier name** - Enter the name of the entity that transported the fuel.
(2) **Carrier FEIN** - Enter the Tax Identification Number of the Carrier
(3) **Mode** Code - Enter the mode of transport. Use one of the following: J=Truck, R=Rail, B=Barge, PL=Pipeline, S=Ship (ocean marine vessel), BA=Book Adjustment, ST=Stationary Transfer, CE=Summary, and RT=Removal from Terminal (other than by truck or rail for sale or consumption)
(4) **Point of Origin** - Enter the Facility ID that the product was transported from. When received from a terminal, use the IRS Terminal Control Number (TCN). If the Facility ID or TCN is unavailable enter city and state.
(5) **Point of Destination** - Enter the Facility ID that the product was transported from/to. When received into or from a terminal, use the IRS Terminal Control Number (TCN). If the Facility ID or TCN is unavailable enter city and state.
(6) **Seller Name** - Enter the supplier name.
(7) **Seller's FEIN** - Enter the Seller's Tax Identification Number.
(8) **Date Received** - Enter the date the fuel was loaded at origin.
(9) **Document Number** - Enter the bill of lading number. If a bill of lading was not issued, enter the shipping document/delivery ticket number.
(10) **Net Gallons** - Enter net gallons purchased on a load by load basis. Round load by load gallons to the nearest whole gallon.
(11) **Gross Gallons** - Enter gross gallons purchased on a load by load basis. Round load by load gallons to the nearest whole gallon.
(12) **Billed Gallons** - Enter billed gallons purchased on a load by load basis. Round load by load gallons to the nearest whole gallon.

C. COMPUTE AND FORWARD TOTALS: For each Schedule 3 completed, compute a total of gallons imported at the bottom of the schedule in the TOTAL box. Forward the grand total to the Tax Report, Section I, Line 4 for Columns A through E:

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Example of Schedule 3

Images of updated forms will be added after approval Use form mock-ups for comparison

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SCHEDULE 4 – Import Transfers
(Gallons Imported Into Ex-Tax Storage)

Dealer Information:
Enter the name under which your Oregon Motor Vehicle/Aircraft Fuel Dealer License is issued, the license number, the name of the calendar month and the year for which this report is filed, Tax Identification Number, Schedule Code and Product Code.

COMPLETE A SEPARATE DEALER SCHEDULE OF RECEIPTS - SCHEDULE 4 FOR EACH PRODUCT CODE.

Complete all columns as follows:

(1) **Carrier name** - Enter the name of the entity that transported the fuel.
(2) **Carrier FEIN** - Enter the Tax Identification Number of the Carrier
(3) **Mode** Code - Enter the mode of transport. Use one of the following: J=Truck, R=Rail, B=Barge, PL=Pipeline, S=Ship (ocean marine vessel), BA=Book Adjustment, ST=Stationary Transfer, CE=Summary, and RT=Removal from Terminal (other than by truck or rail for sale or consumption)
(4) **Point of Origin** - Enter the Facility ID that the product was transported from. When received from a terminal, use the IRS Terminal Control Number (TCN). If the Facility ID or TCN is unavailable enter city and state.
(5) **Point of Destination** - Enter the Facility ID that the product was transported from/to. When received into or from a terminal, use the IRS Terminal Control Number (TCN). If the Facility ID or TCN is unavailable enter city and state.
(6) **Seller Name** - Enter the supplier name.
(7) **Seller's FEIN** - Enter the Seller's Tax Identification Number.
(8) **Date Received** - Enter the date the fuel was loaded at origin.
(9) **Document Number** - Enter the bill of lading number. If a bill of lading was not issued, enter the shipping document/delivery ticket number.
(10) **Net Gallons** - Enter net gallons purchased on a load by load basis. Round load by load gallons to the nearest whole gallon.
(11) **Gross Gallons** - Enter gross gallons purchased on a load by load basis. Round load by load gallons to the nearest whole gallon.
(12) **Billed Gallons** - Enter billed gallons purchased on a load by load basis. Round load by load gallons to the nearest whole gallon.

C. COMPUTE AND FORWARD TOTALS: For each Schedule 4 completed, compute a total of gallons imported at the bottom of the schedule in the TOTAL box. Forward the grand total to the Tax Report, Section I, Line 5 for Columns A through E:

DRAFT

Example of Schedule 4

Images of updated forms will be added after approval Use form mock-ups for comparison

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OREGON DEALER SCHEDULE OF DISBURSEMENTS (FORM 735-1305) – Multiple Schedules

Detailed schedules must be prepared and submitted with the completed tax report when Section I or Section II indicate fuel received or disbursed. All information in the supporting schedules must be submitted as described in these instructions. Missing detail may result in additional tax, interest, and/or penalties. Report loads by fuel type (gasoline, ethanol gasoline, aviation gasoline, jet fuel), not by fuel grade (premium, mid-grade and regular gasoline).

SCHEDULE 5 – Taxable Sales
(Gallons Delivered Tax Collected)

Dealer Information:
Enter the name under which your Oregon Motor Vehicle/Aircraft Fuel Dealer License is issued, the license number, the name of the calendar month and the year for which this report is filed, Tax Identification Number, Schedule Code and Product Code.

COMPLETE A SEPARATE DEALER SCHEDULE OF DISBURSEMENTS - SCHEDULE 5 FOR EACH PRODUCT CODE.

Complete all columns as follows:

(1) **Carrier name** - Enter the name of the entity that transported the fuel.
(2) **Carrier FEIN** - Enter the Tax Identification Number of the Carrier
(3) **Mode** Code - Enter the mode of transport. Use one of the following: J=Truck, R=Rail, B=Barge, PL=Pipeline, S=Ship (ocean marine vessel), BA=Book Adjustment, ST=Stationary Transfer, CE=Summary, and RT=Removal from Terminal (other than by truck or rail for sale or consumption)
(4) **Point of Origin** - Enter the Facility ID that the product was transported from. When received from a terminal, use the IRS Terminal Control Number (TCN). If the Facility ID or TCN is unavailable enter city and state.
(5) **Point of Destination** - Enter the Facility ID that the product was transported from/to. When received into or from a terminal, use the IRS Terminal Control Number (TCN). If the Facility ID or TCN is unavailable enter city and state.
(6) **Buyer Name** - Enter the buyer's name.
(7) **Buyer's FEIN** - Enter the buyer's Tax Identification Number.
(8) **Date Shipped** - Enter the date the fuel was loaded at origin.
(9) **Document Number** - Enter the bill of lading number. If a bill of lading was not issued, enter the shipping document/delivery ticket number.
(10) **Net Gallons** - Enter net gallons purchased on a load by load basis. Round load by load gallons to the nearest whole gallon.
(11) **Gross Gallons** - Enter gross gallons purchased on a load by load basis. Round load by load gallons to the nearest whole gallon.
(12) **Billed Gallons** - Enter billed gallons purchased on a load by load basis. Round load by load gallons to the nearest whole gallon.

C. COMPUTE AND FORWARD TOTALS: For each Schedule 5 completed, compute a total of gallons delivered at the bottom of the schedule in the TOTAL box. Forward the grand total to the Tax Report, Section II, Line 7 for Columns A through C:

DRAFT

Example of Schedule 5

Images of updated forms will be added after approval Use form mock-ups for comparison

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SCHEDULE 6 – Ex-tax Sales
(Gallons Delivered to Licensed Dealers Tax Not Collected)

Dealer Information:
Enter the name under which your Oregon Motor Vehicle/Aircraft Fuel Dealer License is issued, the license number, the name of the calendar month and the year for which this report is filed, Tax Identification Number, Schedule Code and Product Code.

COMPLETE A SEPARATE DEALER SCHEDULE OF DISBURSEMENTS - SCHEDULE 6 FOR EACH PRODUCT CODE.

Complete all columns as follows:

(1) **Carrier name** - Enter the name of the entity that transported the fuel.
(2) **Carrier FEIN** - Enter the Tax Identification Number of the Carrier
(3) **Mode** Code - Enter the mode of transport. Use one of the following: J=Truck, R=Rail, B=Barge, PL=Pipeline, S=Ship (ocean marine vessel), BA=Book Adjustment, ST=Stationary Transfer, CE=Summary, and RT=Removal from Terminal (other than by truck or rail for sale or consumption)
(4) **Point of Origin** - Enter the Facility ID that the product was transported from. When received from a terminal, use the IRS Terminal Control Number (TCN). If the Facility ID or TCN is unavailable enter city and state.
(5) **Point of Destination** - Enter the Facility ID that the product was transported from/to. When received into or from a terminal, use the IRS Terminal Control Number (TCN). If the Facility ID or TCN is unavailable enter city and state.
(6) **Buyer Name** - Enter the buyer's name.
(7) **Buyer's FEIN** - Enter the buyer's Tax Identification Number.
(8) **Date Shipped** - Enter the date the fuel was loaded at origin.
(9) **Document Number** - Enter the bill of lading number. If a bill of lading was not issued, enter the shipping document/delivery ticket number.
(10) **Net Gallons** - Enter net gallons purchased on a load by load basis. Round load by load gallons to the nearest whole gallon.
(11) **Gross Gallons** - Enter gross gallons purchased on a load by load basis. Round load by load gallons to the nearest whole gallon.
(12) **Billed Gallons** - Enter billed gallons purchased on a load by load basis. Round load by load gallons to the nearest whole gallon.

C. COMPUTE AND FORWARD TOTALS: For each Schedule 6 completed, compute a total of gallons delivered at the bottom of the schedule in the TOTAL box. Forward the grand total to the Tax Report, Section II, Line 8 for Columns A through E:

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Example of Schedule 6

Images of updated forms will be added after approval Use form mock-ups for comparison

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SCHEDULE 7 – Export Sales
(Gallons Exported)

Dealer Information:
Enter the name under which your Oregon Motor Vehicle/Aircraft Fuel Dealer License is issued, the license number, the name of the calendar month and the year for which this report is filed, Tax Identification Number, Schedule Code and Product Code.

COMPLETE A SEPARATE DEALER SCHEDULE OF DISBURSEMENTS - SCHEDULE 7 FOR EACH PRODUCT CODE.

Complete all columns as follows:

(1) **Carrier name** - Enter the name of the entity that transported the fuel.
(2) **Carrier FEIN** - Enter the Tax Identification Number of the Carrier
(3) **Mode** Code - Enter the mode of transport. Use one of the following: J=Truck, R=Rail, B=Barge, PL=Pipeline, S=Ship (ocean marine vessel), BA=Book Adjustment, ST=Stationary Transfer, CE=Summary, and RT=Removal from Terminal (other than by truck or rail for sale or consumption)
(4) **Point of Origin** - Enter the Facility ID that the product was transported from. When received from a terminal, use the IRS Terminal Control Number (TCN). If the Facility ID or TCN is unavailable enter city and state.
(5) **Point of Destination** - Enter the Facility ID that the product was transported from/to. When received into or from a terminal, use the IRS Terminal Control Number (TCN). If the Facility ID or TCN is unavailable enter city and state.
(6) **Buyer Name** - Enter the buyer's name.
(7) **Buyer's FEIN** - Enter the buyer's Tax Identification Number.
(8) **Date Shipped** - Enter the date the fuel was loaded at origin.
(9) **Document Number** - Enter the bill of lading number. If a bill of lading was not issued, enter the shipping document/delivery ticket number.
(10) **Net Gallons** - Enter net gallons purchased on a load by load basis. Round load by load gallons to the nearest whole gallon.
(11) **Gross Gallons** - Enter gross gallons purchased on a load by load basis. Round load by load gallons to the nearest whole gallon.
(12) **Billed Gallons** - Enter billed gallons purchased on a load by load basis. Round load by load gallons to the nearest whole gallon.

C. COMPUTE AND FORWARD TOTALS: For each Schedule 7 completed, compute a total of gallons exported at the bottom of the schedule in the TOTAL box. Forward the grand total to the Tax Report, Section II, Line 9 for Columns A through E:

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Example of Schedule 7

Images of updated forms will be added after approval Use form mock-ups for comparison

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SCHEDULE 8 – Gallons Delivered to US Armed Forces
(For use in Ships and Aircraft or for Export)

Dealer Information:
Enter the name under which your Oregon Motor Vehicle/Aircraft Fuel Dealer License is issued, the license number, the name of the calendar month and the year for which this report is filed, Tax Identification Number, Schedule Code and Product Code.

COMPLETE A SEPARATE DEALER SCHEDULE OF DISBURSEMENTS - SCHEDULE 8 FOR EACH PRODUCT CODE.

Complete all columns as follows:

(1) **Carrier name** - Enter the name of the entity that transported the fuel.
(2) **Carrier FEIN** - Enter the Tax Identification Number of the Carrier
(3) **Mode** Code - Enter the mode of transport. Use one of the following: J=Truck, R=Rail, B=Barge, PL=Pipeline, S=Ship (ocean marine vessel), BA=Book Adjustment, ST=Stationary Transfer, CE=Summary, and RT=Removal from Terminal (other than by truck or rail for sale or consumption)
(4) **Point of Origin** - Enter the Facility ID that the product was transported from. When received from a terminal, use the IRS Terminal Control Number (TCN). If the Facility ID or TCN is unavailable enter city and state.
(5) **Point of Destination** - Enter the Facility ID that the product was transported from/to. When received into or from a terminal, use the IRS Terminal Control Number (TCN). If the Facility ID or TCN is unavailable enter city and state.
(6) **Buyer Name** - Enter the buyer's name.
(7) **Buyer's FEIN** - Enter the buyer's Tax Identification Number.
(8) **Date Shipped** - Enter the date the fuel was loaded at origin.
(9) **Document Number** - Enter the bill of lading number. If a bill of lading was not issued, enter the shipping document/delivery ticket number.
(10) **Net Gallons** - Enter net gallons purchased on a load by load basis. Round load by load gallons to the nearest whole gallon.
(11) **Gross Gallons** - Enter gross gallons purchased on a load by load basis. Round load by load gallons to the nearest whole gallon.
(12) **Billed Gallons** - Enter billed gallons purchased on a load by load basis. Round load by load gallons to the nearest whole gallon.

C. COMPUTE AND FORWARD TOTALS: For each Schedule 8 completed, compute a total of gallons delivered at the bottom of the schedule in the TOTAL box. Forward the grand total to the Tax Report, Section II, Line 10 for Columns A through E:

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Example of Schedule 8

Images of updated forms will be added after approval Use form mock-ups for comparison

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SCHEDULE 10D – Gallons Delivered to Diplomats

Dealer Information:
Enter the name under which your Oregon Motor Vehicle/Aircraft Fuel Dealer License is issued, the license number, the name of the calendar month and the year for which this report is filed, Tax Identification Number, Schedule Code and Product Code.

COMPLETE A SEPARATE DEALER SCHEDULE OF DISBURSEMENTS - SCHEDULE 10B FOR EACH PRODUCT CODE.

Complete all columns as follows:

(1) **Carrier name** - Enter the name of the entity that transported the fuel.
(2) **Carrier FEIN** - Enter the Tax Identification Number of the Carrier
(3) **Mode** Code - Enter the mode of transport. Use one of the following: J=Truck, R=Rail, B=Barge, PL=Pipeline, S=Ship (ocean marine vessel), BA=Book Adjustment, ST=Stationary Transfer, CE=Summary, and RT=Removal from Terminal (other than by truck or rail for sale or consumption)
(4) **Point of Origin** - Enter the Facility ID that the product was transported from. When received from a terminal, use the IRS Terminal Control Number (TCN). If the Facility ID or TCN is unavailable enter city, county and state.
(5) **Point of Destination** - Enter the Facility ID that the product was transported from/to. When received into or from a terminal, use the IRS Terminal Control Number (TCN). If the Facility ID or TCN is unavailable enter city, county, and state.
(6) **Buyer Name** - Enter the buyer's name.
(7) **Buyer's FEIN** - Enter the buyer's Tax Identification Number.
(8) **Date Shipped** - Enter the date the fuel was loaded at origin.
(9) **Document Number** - Enter the bill of lading number. If a bill of lading was not issued, enter the shipping document/delivery ticket number.
(10) **Net Gallons** - Enter net gallons purchased on a load by load basis. Round load by load gallons to the nearest whole gallon.
(11) **Gross Gallons** - Enter gross gallons purchased on a load by load basis. Round load by load gallons to the nearest whole gallon.
(12) **Billed Gallons** - Enter billed gallons purchased on a load by load basis. Round load by load gallons to the nearest whole gallon.

C. COMPUTE AND FORWARD TOTALS: For each Schedule 10B completed, compute a total of gallons delivered at the bottom of the schedule in the TOTAL box. Forward the grand total to the Tax Report, Section II, Line 11 for Columns A through E:

DRAFT

Example of Schedule 10D

Images of updated forms will be added after approval Use form mock-ups for comparison

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SCHEDULE 5LO – Gallons Delivered Subject To County/City Fuel Tax

Dealer Information:
Enter the name under which your Motor Vehicle/Aircraft Fuel Dealer License is issued, the license number, the name of the calendar month and the year for which this report is filed, Tax Identification Number, Schedule Code and Product Code.

COMPLETE A SEPARATE DEALER SCHEDULE OF DISBURSEMENTS - SCHEDULE 5LO FOR EACH PRODUCT CODE.

Complete all columns as follows:

(1) **Carrier name** - Enter the name of the entity that transported the fuel. This field is not used when reporting CNG.
(2) **Carrier FEIN** - Enter the Tax Identification Number of the Carrier. This field is not used when reporting CNG.
(3) **Mode** Code - Enter the mode of transport. Use one of the following: J=Truck, R=Rail, B=Barge, PL=Pipeline, S=Ship (ocean marine vessel), BA=Book Adjustment, ST=Stationary Transfer, CE=Summary, RT=Removal from Terminal (other than by truck or rail for sale or consumption), and GS = Gas Station (used to report CNG sales in local jurisdictions)
(4) **Point of Origin** - Enter the Facility ID that the product was transported from. When received from a terminal, use the IRS Terminal Control Number (TCN). If the Facility ID or TCN is unavailable enter city, county and state. This field is not used when reporting CNG.
(5) **Point of Destination** - Enter the Facility ID that the product was transported from/to. When received into or from a terminal, use the IRS Terminal Control Number (TCN). If the Facility ID or TCN is unavailable enter city, county, and state.
(6) **Buyer Name** - Enter the buyer's name. When delivering to your own facility or reporting CNG sales, enter your company name.
(7) **Buyer's FEIN** - Enter the buyer's Tax Identification Number. When delivering to your own facility or reporting CNG sales. enter your company FEIN
(8) **Date Shipped** - Enter the date the fuel was loaded at origin or for CNG, enter the date the fuel was sold.
(9) **Document Number** - Enter the bill of lading number. If a bill of lading was not issued, enter the shipping document/delivery ticket number. Enter the text, "CNG Sales," when reporting daily sales of CNG.
(10) **Net Gallons** - Enter net gallons purchased on a load by load basis. Round load by load gallons to the nearest whole gallon. When reporting CNG sales, enter the daily total gallons sold (enter the same number for net, gross, and billed gallons).
(11) **Gross Gallons** - Enter gross gallons purchased on a load by load basis. Round load by load gallons to the nearest whole gallon. When reporting CNG sales, enter the daily total gallons sold (enter the same number for net, gross, and billed gallons).
(12) **Billed Gallons** - Enter billed gallons purchased on a load by load basis. Round load by load gallons to the nearest whole gallon. When reporting CNG sales, enter the daily total gallons sold (enter the same number for net, gross, and billed gallons).

C. COMPUTE AND FORWARD TOTALS: For each Schedule 5LO completed, compute a total of gallons delivered at the bottom of the schedule in the TOTAL box. Forward the grand total for each jurisdiction to the Local Options Tax Summary, Column B:

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SCHEDULE 1H – Gallons Received County/City Tax Paid

Dealer Information:
Enter the name under which your Oregon Motor Vehicle/Aircraft Fuel Dealer License is issued, the license number, the name of the calendar month and the year for which this report is filed, Tax Identification Number, Schedule Code and Product Code.

COMPLETE A SEPARATE DEALER SCHEDULE OF RECEIPTS - SCHEDULE 1H FOR EACH PRODUCT CODE.

Complete all columns as follows:

(1) **Carrier name** - Enter the name of the entity that transported the fuel.
(2) **Carrier FEIN** - Enter the Tax Identification Number of the Carrier
(3) **Mode** Code - Enter the mode of transport. Use one of the following: J=Truck, R=Rail, B=Barge, PL=Pipeline, S=Ship (ocean marine vessel), BA=Book Adjustment, ST=Stationary Transfer, CE=Summary, and RT=Removal from Terminal (other than by truck or rail for sale or consumption)
(4) **Point of Origin** - Enter the Facility ID that the product was transported from. When received from a terminal, use the IRS Terminal Control Number (TCN). If the Facility ID or TCN is unavailable enter city, county and state.
(5) **Point of Destination** - Enter the Facility ID that the product was transported from/to. When received into or from a terminal, use the IRS Terminal Control Number (TCN). If the Facility ID or TCN is unavailable enter city, county, and state.
(6) **Seller Name** - Enter the supplier name.
(7) **Seller's FEIN** - Enter the Seller's Tax Identification Number.
(8) **Date Received** - Enter the date the fuel was loaded at origin.
(9) **Document Number** - Enter the bill of lading number. If a bill of lading was not issued, enter the shipping document/delivery ticket number.
(10) **Net Gallons** - Enter net gallons purchased on a load by load basis. Round load by load gallons to the nearest whole gallon.
(11) **Gross Gallons** - Enter gross gallons purchased on a load by load basis. Round load by load gallons to the nearest whole gallon.
(12) **Billed Gallons** - Enter billed gallons purchased on a load by load basis. Round load by load gallons to the nearest whole gallon.

C. COMPUTE AND FORWARD TOTALS: For each Schedule 1H completed, compute a total of tax-paid purchases at the bottom of the schedule in the TOTAL box. Forward the grand total for each jurisdiction to the Local Options Tax Summary, Column C:

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SCHEDULE 7E – Gallons Exported County/City Tax Paid

Dealer Information:
Enter the name under which your Oregon Motor Vehicle/Aircraft Fuel Dealer License is issued, the license number, the name of the calendar month and the year for which this report is filed, Tax Identification Number, Schedule Code and Product Code.

COMPLETE A SEPARATE DEALER SCHEDULE OF DISBURSEMENTS - SCHEDULE 7E FOR EACH PRODUCT CODE.

Complete all columns as follows:

(1) **Carrier name** - Enter the name of the entity that transported the fuel.
(2) **Carrier FEIN** - Enter the Tax Identification Number of the Carrier
(3) **Mode** Code - Enter the mode of transport. Use one of the following: J=Truck, R=Rail, B=Barge, PL=Pipeline, S=Ship (ocean marine vessel), BA=Book Adjustment, ST=Stationary Transfer, CE=Summary, and RT=Removal from Terminal (other than by truck or rail for sale or consumption)
(4) **Point of Origin** - Enter the Facility ID that the product was transported from. When received from a terminal, use the IRS Terminal Control Number (TCN). If the Facility ID or TCN is unavailable enter city, county and state.
(5) **Point of Destination** - Enter the Facility ID that the product was transported from/to. When received into or from a terminal, use the IRS Terminal Control Number (TCN). If the Facility ID or TCN is unavailable enter city, county, and state.
(6) **Buyer Name** - Enter the buyer's name.
(7) **Buyer's FEIN** - Enter the buyer's Tax Identification Number.
(8) **Date Shipped** - Enter the date the fuel was loaded at origin.
(9) **Document Number** - Enter the bill of lading number. If a bill of lading was not issued, enter the shipping document/delivery ticket number.
(10) **Net Gallons** - Enter net gallons purchased on a load by load basis. Round load by load gallons to the nearest whole gallon.
(11) **Gross Gallons** - Enter gross gallons purchased on a load by load basis. Round load by load gallons to the nearest whole gallon.
(12) **Billed Gallons** - Enter billed gallons purchased on a load by load basis. Round load by load gallons to the nearest whole gallon.

C. COMPUTE AND FORWARD TOTALS: For each Schedule 7E completed, compute a total of gallons exported at the bottom of the schedule in the TOTAL box. Forward the grand total for each jurisdiction to the Local Options Tax Summary, Column D

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SCHEDULE 10AC – Tax Exempt Sales in City Jurisdiction

Dealer Information:
Enter the name under which your Oregon Motor Vehicle/Aircraft Fuel Dealer License is issued, the license number, the name of the calendar month and the year for which this report is filed, Tax Identification Number, Schedule Code and Product Code.

COMPLETE A SEPARATE DEALER SCHEDULE OF DISBURSEMENTS - SCHEDULE 10AC FOR EACH PRODUCT CODE.

Complete all columns as follows:

(1) **Carrier name** - Enter the name of the entity that transported the fuel.
(2) **Carrier FEIN** - Enter the Tax Identification Number of the Carrier
(3) **Mode** Code - Enter the mode of transport. Use one of the following: J=Truck, R=Rail, B=Barge, PL=Pipeline, S=Ship (ocean marine vessel), BA=Book Adjustment, ST=Stationary Transfer, CE=Summary, and RT=Removal from Terminal (other than by truck or rail for sale or consumption)
(4) **Point of Origin** - Enter the Facility ID that the product was transported from. When received from a terminal, use the IRS Terminal Control Number (TCN). If the Facility ID or TCN is unavailable enter city and state.
(5) **Point of Destination** - Enter the Facility ID that the product was transported from/to. When received into or from a terminal, use the IRS Terminal Control Number (TCN). If the Facility ID or TCN is unavailable enter city and state.
(6) **Buyer Name** - Enter the buyer's name.
(7) **Buyer's FEIN** - Enter the buyer's Tax Identification Number.
(8) **Date Shipped** - Enter the date the fuel was loaded at origin.
(9) **Document Number** - Enter the bill of lading number. If a bill of lading was not issued, enter the shipping document/delivery ticket number.
(10) **Net Gallons** - Enter net gallons purchased on a load by load basis. Round load by load gallons to the nearest whole gallon.
(11) **Gross Gallons** - Enter gross gallons purchased on a load by load basis. Round load by load gallons to the nearest whole gallon.
(12) **Billed Gallons** - Enter billed gallons purchased on a load by load basis. Round load by load gallons to the nearest whole gallon.

C. COMPUTE AND FORWARD TOTALS: For each Schedule 10AC completed, compute a total of gallons delivered at the bottom of the schedule in the TOTAL box. Forward the grand total for each jurisdiction to the Local Options Tax Summary, Column D

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SCHEDULE 10AD – Tax Exempt Sales in County Jurisdiction

Dealer Information:
Enter the name under which your Oregon Motor Vehicle/Aircraft Fuel Dealer License is issued, the license number, the name of the calendar month and the year for which this report is filed, Tax Identification Number, Schedule Code and Product Code.

COMPLETE A SEPARATE DEALER SCHEDULE OF DISBURSEMENTS - SCHEDULE 10AD FOR EACH PRODUCT CODE.

Complete all columns as follows:

(1) **Carrier name** - Enter the name of the entity that transported the fuel.
(2) **Carrier FEIN** - Enter the Tax Identification Number of the Carrier
(3) **Mode** Code - Enter the mode of transport. Use one of the following: J=Truck, R=Rail, B=Barge, PL=Pipeline, S=Ship (ocean marine vessel), BA=Book Adjustment, ST=Stationary Transfer, CE=Summary, and RT=Removal from Terminal (other than by truck or rail for sale or consumption)
(4) **Point of Origin** - Enter the Facility ID that the product was transported from. When received from a terminal, use the IRS Terminal Control Number (TCN). If the Facility ID or TCN is unavailable enter city, county and state.
(5) **Point of Destination** - Enter the Facility ID that the product was transported from/to. When received into or from a terminal, use the IRS Terminal Control Number (TCN). If the Facility ID or TCN is unavailable enter city, county, and state.
(6) **Buyer Name** - Enter the buyer's name.
(7) **Buyer's FEIN** - Enter the buyer's Tax Identification Number.
(8) **Date Shipped** - Enter the date the fuel was loaded at origin.
(9) **Document Number** - Enter the bill of lading number. If a bill of lading was not issued, enter the shipping document/delivery ticket number.
(10) **Net Gallons** - Enter net gallons purchased on a load by load basis. Round load by load gallons to the nearest whole gallon.
(11) **Gross Gallons** - Enter gross gallons purchased on a load by load basis. Round load by load gallons to the nearest whole gallon.
(12) **Billed Gallons** - Enter billed gallons purchased on a load by load basis. Round load by load gallons to the nearest whole gallon.

C. COMPUTE AND FORWARD TOTALS: For each Schedule 10AD completed, compute a total of gallons delivered at the bottom of the schedule in the TOTAL box. Forward the grand total for each jurisdiction to the Local Options Tax Summary, Column D

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SCHEDULE 10 – Gallons Delivered to Diplomats in Local Jurisdiction

Dealer Information:
Enter the name under which your Oregon Motor Vehicle/Aircraft Fuel Dealer License is issued, the license number, the name of the calendar month and the year for which this report is filed, Tax Identification Number, Schedule Code and Product Code.

COMPLETE A SEPARATE DEALER SCHEDULE OF DISBURSEMENTS - SCHEDULE 10B FOR EACH PRODUCT CODE.

Complete all columns as follows:

(1) **Carrier name** - Enter the name of the entity that transported the fuel.
(2) **Carrier FEIN** - Enter the Tax Identification Number of the Carrier
(3) **Mode** – Enter the mode of transportation (e.g., trcu, barge, etc.)
(4) **Point of Origin** - Enter the Facility ID that the product was transported from. When received from a terminal, use the IRS Terminal Control Number (TCN). If the Facility ID or TCN is unavailable enter city, county and state.
(5) **Point of Destination** - Enter the Facility ID that the product was transported from/to. When received into or from a terminal, use the IRS Terminal Control Number (TCN). If the Facility ID or TCN is unavailable enter city, county, and state.
(6) **Buyer Name** - Enter the buyer's name.
(7) **Buyer's FEIN** - Enter the buyer's Tax Identification Number.
(8) **Date Shipped** - Enter the date the fuel was loaded at origin.
(9) **Document Number** - Enter the bill of lading number. If a bill of lading was not issued, enter the shipping document/delivery ticket number.
(10) **Net Gallons** - Enter net gallons purchased on a load by load basis. Round load by load gallons to the nearest whole gallon.
(11) **Gross Gallons** - Enter gross gallons purchased on a load by load basis. Round load by load gallons to the nearest whole gallon.
(12) **Billed Gallons** - Enter billed gallons purchased on a load by load basis. Round load by load gallons to the nearest whole gallon.

C. COMPUTE AND FORWARD TOTALS: For each Schedule 10B completed, compute a total of gallons delivered at the bottom of the schedule in the TOTAL box. Forward the grand total for each jurisdiction to the Local Options Tax Summary, Column D

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LOCAL OPTION TAX SUMMARY

Dealer Information:
Enter the name under which your Oregon Motor Vehicle/Aircraft Fuel Dealer License is issued, the license number, the name of the calendar month and the year for which this report is filed, address, Tax Identification Number and e-mail address.

For each applicable jurisdiction in Column A, transfer the totals from Schedule 5LO to Column B, the totals from Schedule 1H to Column C and the totals from Schedules 7E, 10AC, 10AD and 10B to Column D.

Compute the taxable gallons in Column E for each applicable jurisdiction. Multiply the taxable gallons by the tax rate in Column F and enter the total tax in Column G.

- For the City of Newport, the tax rate is variable. For sales made between June 1st and October 31st, the rate is $.03. For sales made between November 1st and May 31st, the tax rate is $.01.

Column H - PENALTIES.

1. If the Oregon motor vehicle fuel and aircraft fuel license tax is not ***received*** by the 25th of the month (or the first business day following the 25th if the 25th falls on a Saturday, Sunday or legal holiday), **BUT** the tax is ***received*** on or before the last day of the month in which the tax was due, the penalty is 1% of the tax due.
2. If the Oregon motor vehicle fuel and aircraft fuel license tax is not ***received*** by the 25th of the month (or the first business day following the 25th if the 25th falls on a Saturday, Sunday or legal holiday), and the tax is **NOT** ***received*** before the last day of the month, the penalty is 11% of the tax due. The 11% penalty is a combination of the 1% penalty mentioned in (1) above plus a 10% penalty for filing after the last day of the month in which the tax was due.
3. If your report is for a period in which you were **NOT** an Oregon licensed motor vehicle fuel dealer, and yet have performed the acts of a dealer as stated under ORS 319.010 (6), a penalty of 100% of the tax is due (for the cities of Woodburn, Milwaukie and Canby, the penalty is 200%).

If a penalty is due, multiply the percentage determined above by the tax due in Column G for the applicable jurisdiction, If you feel the late filing or failure to obtain an Oregon motor vehicle/aircraft fuel dealer's license was due to reasonable cause and without intent to avoid payment, the penalties noted under 1, 2, and 4 above **MAY** be waived. Contact the Fuels Tax Group in writing regarding potential penalty waiver.

Column I - INTEREST - If the Tax Report is received after the due date, interest at a rate of .0329% (.000329)per day is due. (THIS APPLIES TO THE CITIES OF ASTORIA, EUGENE, NEWPORT AND WARRENTON ONLY).

- Determine the number of days the report is late
- Multiply the number of days late by the tax due in Column G.
- Multiply the result by .000329.
- Enter the result in Column I

Calculate the total Tax, Penalty and Interest due in Columns G, H and I. Transfer the Grand Total to the Tax Report, Line 15.

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AMENDING TAX REPORTS

PURPOSE AND USE OF AMENDED FORMS: The purpose of amended reports is to show increases or decreases to gallons and amounts previously reported for a given period.

To amend the report, submit the new or revised fuel tax transactional information on a standard tax report. Original tax reports have a sequence number of zero. Amended tax reports will start with sequence 1, 2, 3, and so forth.

• Record Keeping and Documentation

Motor Vehicle Fuel Dealers are required to keep the following records for three years and make them available upon request:

Stock summary - showing monthly totals for the gallons of motor vehicle fuel handled within the state, with an analysis as to inventories, receipts, sales, use, transfers, and loss or gain.

Purchase journal - showing the number of gallons of motor vehicle fuel purchased or received each month, supported by purchase invoices or other documents.

Sales journal - showing the number of gallons of motor vehicle fuel sold or distributed each month, supported by sales invoices to cover each sale or delivery. Sales invoice forms shall be approved by the Department and shall include at least the following information:

- Date of sale or delivery.
- Name of place or station from which sales or delivery is made if the vendor has more than one branch or if the origin point is different from the mailing address.
- Name of licensed dealer making the sale or delivery.
- All invoices shall separately state and describe to the satisfaction of the Department and the different products shipped there under and shall be serially numbered, except where other sales invoice controls acceptable to the Department are maintained.
- Name and address of the purchaser and delivery point if different from the mailing address.
- Gallons of motor vehicle fuel sold.
- When motor vehicle fuel is sold to a person who claims to be entitled to a refund of the tax, the invoices must show no corrections or erasures.
- Where the storage facility or sale point is located near the state border, and where sales there from are made to customers residing both within and without the state, the invoice shall clearly show the place and state where the licensed dealer actually made delivery to the customer.

A **physical inventory** of motor vehicle fuel shall be taken at least at the end of each calendar month and preserved for audit purposes.

All required records shall be **summarized into calendar month totals** and should be centralized in the accounting office where the periodic tax audit is to be made.

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Common Reporting Mistakes

Below is a summary of common reporting mistakes and suggestions that may help to avoid these time consuming and potentially costly errors.

1. REPORTING PRODUCT IN THE WRONG COLUMN - For all line items of the Stock Summary and Tax Report
   - Confirm that the sum of gasoline and ethanol gasoline gallons is entered in Column A.
   - Confirm that aviation gasoline gallons are entered in Column B.
   - Confirm that jet fuel gallons are entered in Column C.

2. NOT CONFIRMING AGREEMENT BETWEEN SUMMARY AMOUNTS AND SUPPORTING SCHEDULES
   - Validate the mathematical computations on Oregon Tax Report, Oregon Stock Summary and all supporting schedules. (Round gallons to the nearest whole gallon).
   - Verify agreement between all schedules and Oregon Stock Summary for each line item AND each applicable fuel type reported.
   - Verify agreement between applicable lines and columns on the Oregon Stock Summary and the Oregon Tax Report.
   - Verify that Oregon Stock Summary line 7 agrees with line 19 for all columns.
   - Verify agreement between Oregon Stock Summary line 14 and Tax Report line 1, for all columns.

3. NOT PROVIDING ALL REQUIRED SCHEDULES AND DETAIL
   - Verify all required schedules are included as per instructions.
   - Arrange supporting detail and summary schedules in numerical sequence by schedule, i.e. 1A, 1B, 1C, 2A, 3A etc.
   - Provide complete supporting schedules and detail for each taxing jurisdiction. The Fuels Tax Group will not accept the supporting schedules and/or detail for one jurisdiction as support for another jurisdiction.

4. NOT RECONCILING AMOUNT ON REMITTANCE CHECK TO THE OREGON TAX REPORT
   - Compute tax on the Oregon Tax Report line 12 by multiplying line 10 by line 11 for all columns.
   - Verify that the sum of lines 12 through 15 on the Tax Report equals line 16 for all columns.
   - Confirm that the remittance check agrees with the Tax Report Column D, line 16. (Beware of transpositions!)

5. SENDING OREGON TAX REPORT TO THE WRONG ADDRESS
   - Confirm the address on the envelope agrees with the address shown on the upper left corner of the Oregon Tax Report (make sure the unit number is included).

6. NOT REPORTING DELIVERIES TO SERVICE STATIONS AND CARDLOCKS/KEYLOCKS AS TAXABLE DISTRIBUTION
   - Oregon law requires that tax be paid on DELIVERIES TO, rather than sales from, Oregon service stations and cardlocks/keylocks. Do not report storage losses at service stations and cardlocks/keylocks.

7. VIOLATING THE "FIRST SALE" LAW IN OREGON
   - If the first sale, use or distribution of motor vehicle fuel or aircraft fuel is from one licensed dealer to another licensed dealer, the selling or distributing dealer is not required to pay the license tax imposed by ORS 319.020. When the purchasing or receiving dealer first sells, uses or distributes the fuel, that dealer shall pay the license tax regardless of whether the sale, use or distribution is to another licensed dealer. Contact the Fuels Tax Group for further clarification regarding "First Sale" laws.

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Terminology and Definitions

ADDITIVES Any chemical or product added to gasoline typically to improve or enhance characteristics of the product.

AIRCRAFT FUEL Any gasoline and any other inflammable or combustible gas or liquid by whatever name such gasoline, gas or liquid is known or sold, usable as fuel for the operation of aircraft, except gas or liquid, the chief use of which, as determined by the Department of Transportation is for purposes other than the propulsion of aircraft.

AVIATION GASOLINE Special grades of gasoline prepared for aircraft reciprocating engines (Typically aviation gasoline is used to propel smaller aircraft that do not use jet fuel).

BLENDING The mixing together by any process whatsoever, of any one or more products with other products, and regardless of the original character of the products so blended, provided the resultant product so obtained is suitable or practicable for use as a motor vehicle fuel, except such blending as may occur in the process known as refining by the original refiner of crude petroleum. The commingling of products during transportation in a pipeline is not considered blending.

BILL OF LADING The document issued at the terminal which completely identifies the product(s) loaded and the parties to the transaction.

BULK PLANT / BULK STORAGE FACILITY Receiving and distributing facility for petroleum products (Commonly includes truck loading rack(s), product receiving capabilities and storage tanks or other warehousing facilities for petroleum products).

CARRIER The transportation company or entity hauling the product.

CLOSING PHYSICAL INVENTORY (EX TAX PRODUCT ONLY) The gallons in ex tax bulk storage facilities at the close of each calendar month (Should agree with the beginning physical inventory (ex tax product only) for the next calendar month). For purposes of Oregon Motor Vehicle/Aircraft fuel tax reporting, ex-tax bulk storage facilities DO NOT include facilities that are connected by pipeline to a cardlock/keylock, service station and/or any other facility from which fuel may be withdrawn directly for sale or delivery into the fuel tanks of motor vehicles.

ETHANOL Alcohol (Ethanol is typically the product blended with gasoline to oxygenate the fuel, increase octane and to improve engine emissions).

ETHANOL GASOLINE Gasoline that has been blended with ethanol to produce an ethanol blended gasoline - A combination of ethanol and gasoline. In 2009, Oregon mandated statewide the use of ten percent ethanol blends for use in vehicles. Oregon considers blends up to E-85, used in flex fuel vehicles, to be a motor vehicle fuel.

EXPORTS Motor vehicle fuel delivered from within Oregon by the seller to locations outside Oregon constitutes an export by the seller. Motor vehicle fuel delivered from within Oregon by the purchaser to locations outside Oregon constitutes an export by the purchaser.

EX-TAX Includes motor vehicle or aircraft fuel on which no Oregon tax has been paid.

FUEL GRADE The octane rating of the fuel, i.e. regular, premium, midgrade gasolines.

FUEL TYPE Reportable product (Gasoline, ethanol gasoline, aviation gasoline, or jet fuel).

IMPORT SALES Motor vehicle fuel delivered into Oregon from outside the State of Oregon by the seller constitutes an import by the seller. Motor vehicle fuel delivered into Oregon from outside the State of Oregon by the purchaser constitutes an import by the purchaser.

IMPORT TRANSFERS Product that is acquired outside of Oregon and delivered into ex-tax storage facilities within Oregon that are owned or controlled by the licensee.

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JET FUEL Kerosene type fuels or blends of gasoline, distillates and residual oils used as fuel for gas turbine powered aircraft (jet engine powered aircraft).

LICENSEE An entity or person that has secured an Oregon Motor Vehicle/Aircraft Fuel Dealer License from the Oregon Department of Transportation, Fuels Tax Group.

OREGON MOTOR VEHICLE FUEL DEALER An entity or person who:

(1) Imports or causes to be imported motor vehicle fuels or aircraft fuels for sale, use or distribution in, and after the same reaches the State of Oregon.
(2) Produces, refines, manufactures or compounds motor vehicle fuels or aircraft fuels in the State of Oregon for sale, use or distribution in Oregon.
(3) Acquires in Oregon for sale, use or distribution in Oregon motor vehicle fuels or aircraft fuels with respect to which there has been no license tax previously incurred.
(4) Acquires title to or possession of motor vehicle fuels or aircraft fuels in Oregon and exports the product out of this state.

MOTOR VEHICLE FUEL Gasoline and any other inflammable or combustible gas or liquid, by whatever name such gasoline, gas or liquid is known or sold, usable as fuel for the operation of motor vehicles, except gas or liquid, the chief use of which, as determined by the Department of Transportation, is for purposes other than the propulsion of motor vehicles upon the highways of this state.

OPENING PHYSICAL INVENTORY (EX TAX PRODUCT ONLY) The gallons in ex-tax bulk storage facilities at the beginning of each calendar month (Should agree with the closing physical inventory (ex-tax product only) from the previous calendar month). For purposes of Oregon motor vehicle/aircraft fuel tax reporting, ex-tax bulk storage facilities DO NOT include facilities that are connected by pipeline to a cardlock/keylock, service station and/or any other facility from which fuel may be withdrawn directly for sale or delivery into the fuel tanks of motor vehicles.

REBRAND To change a non-taxable product to a taxable product, or to change a taxable product to a non-taxable product.

TAX-PAID Product on which the Oregon tax has been paid.

WITHIN OREGON TRANSFERS Product that is transferred from one bulk storage facility located in Oregon to another bulk storage facility located in Oregon.

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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-MS21
355 Capitol St NE
Salem, OR 97301-2530

Telephone (503) 378-8150
Facsimile (503) 378-3060
E-mail ODOTFuelsTax@odot.state.or.us
Website http://fuelstax.oregon.gov

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*.

Oregon
Department of
Transportation