



OREGON DEPARTMENT OF TRANSPORTATION

**OREGON MOTOR VEHICLE / AIRCRAFT FUEL DEALER
LICENSE TAX**

INSTRUCTIONS FOR
Form 1302 (Tax Report)
Form 1303 (Stock Summary)
Supporting Schedules
Amended Reports

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INTRODUCTION

Read This First to Familiarize Yourself With the Changes in the Tax Reports

NEW FOR THIS EDITION

3-COLUMN REPORTING FORMAT: The Stock Summary (Form 1303) and the Tax Report (Form 1302) have been restructured to provide three separate columns; one for gasoline and ethanol gasoline; one for aviation gasoline and one for jet fuel.

REARRANGED LINE ITEMS: Line items on the tax report (Form 1302) and stock summary (Form 1303) have been rearranged to coincide with the numerical sequence of supporting schedules.

NEW SCHEDULE NUMBERS AND PRODUCT CODE IDENTIFICATION:

- It is easier to identify schedule numbers and product codes on Oregon Forms 1304 and 1305. Circle schedule numbers and product codes.
- The Oregon Supporting Schedule for Taxable Sales, Use, and Distribution (Schedule 5) is now separated into three general categories. The new schedule numbers are 5.1, 5.2, and 5.3. These three new schedules support the new Stock Summary (Form 1303) lines 8, 9, and 10.

AMENDED REPORTS: Forms 1302 (Oregon Tax Report) and 1303 (Oregon Stock Summary) **can no longer be used** to amend a previously filed report. Amended forms must now be used for this purpose. These amended tax report and stock summary forms are:

- Form 1302MA and Form 1303MA – for gasoline and ethanol gasoline.
- Form 1302AA and Form 1303AA – for aviation fuel.
- Form 1302JA and Form 1303JA – for jet fuel.

Instructions for Amended Reports are included in this booklet.

EXPANDED INSTRUCTION BOOKLET:

- Revised instructions follow the logical progression of tax report completion. The Stock Summary (Form 1303) instructions and Supporting Schedule (Forms 1304 & 1305) instructions are presented concurrently, followed by instructions for the Tax Report (Form 1302).
- Expanded instructions provide Page Reference Guides to aid Licensees to quickly locate the instructions for any given line item on the Stock Summary (Form 1303) and the Tax Report (Form 1302).
- Instructions are provided for Amended Reports (Forms 1303MA, 1302MA, 1303AA, 1302AA, 1303JA, 1302JA)
- Expanded instructions include Common Mistakes, Records to be Maintained, Audit and Glossary Sections.
- All forms and instructions are available on the Fuels Tax Group Website at www.oregon.gov/odot/cs/ftg.

ORGANIZATION OF THE REPORTING AND FILING INSTRUCTIONS IN THIS BOOKLET

Organization of the reporting and filing instructions follows the logical progression of steps required to complete an accurate tax report. This progression is depicted in the Information Flow Chart on the following page. A “detail to summary” concept guides the completion of Oregon’s Motor Vehicle / Aircraft Fuel License tax report.

- Detail transactions entered on Supporting Schedules (Forms 1304 and 1305) carry forward to the Stock Summary (Form 1303)
- Selected entries from the Stock Summary are then carried forward to the Tax Report (Form 1302)

Instructions for the Stock Summary (Form 1303) and Supporting Schedules (Forms 1304 & 1305) are presented concurrently, followed by instructions for the Tax Report (Form 1302). ***Forms 1302 and 1303 can no longer be used to file amended reports for previously filed reports. Instructions for filing amended reports begin on page 34.***

RELATIONSHIP BETWEEN THE TAX REPORT AND SUPPORTING SCHEDULES

The Multiple Schedule of Receipts (Form 1304) and the Multiple Schedule of Disbursements (Form 1305) are the forms used to prepare supporting schedules that list detailed fuel transactions during the period. Each form is used one or more times to report specific categories of transactions (i.e. imports, exports, ex-tax sales, etc) for each product. Totals for these forms are carried forward to the Stock Summary Schedule, Form 1303. When the line item description on the Stock Summary (Form 1303) includes a reference to a supporting schedule, (Schedules 1-8) the supporting schedule(s) must be prepared on Form 1304 and/or 1305 and **are required** to be included with the completed Tax Report documents.

The Stock Summary Schedule (Form 1303) is a **required** supporting schedule for the Tax Report (Form 1302). The Stock Summary Schedule summarizes all receipts, sales, use, and distribution of fuel for the reporting period. Many of the line items on the Stock Summary Schedule are amounts brought forward from Forms 1304 and 1305 (see above). The gallons entered on certain lines of the Stock Summary (Form 1303) are carried forward to the Tax Report (Form 1302). (See below).

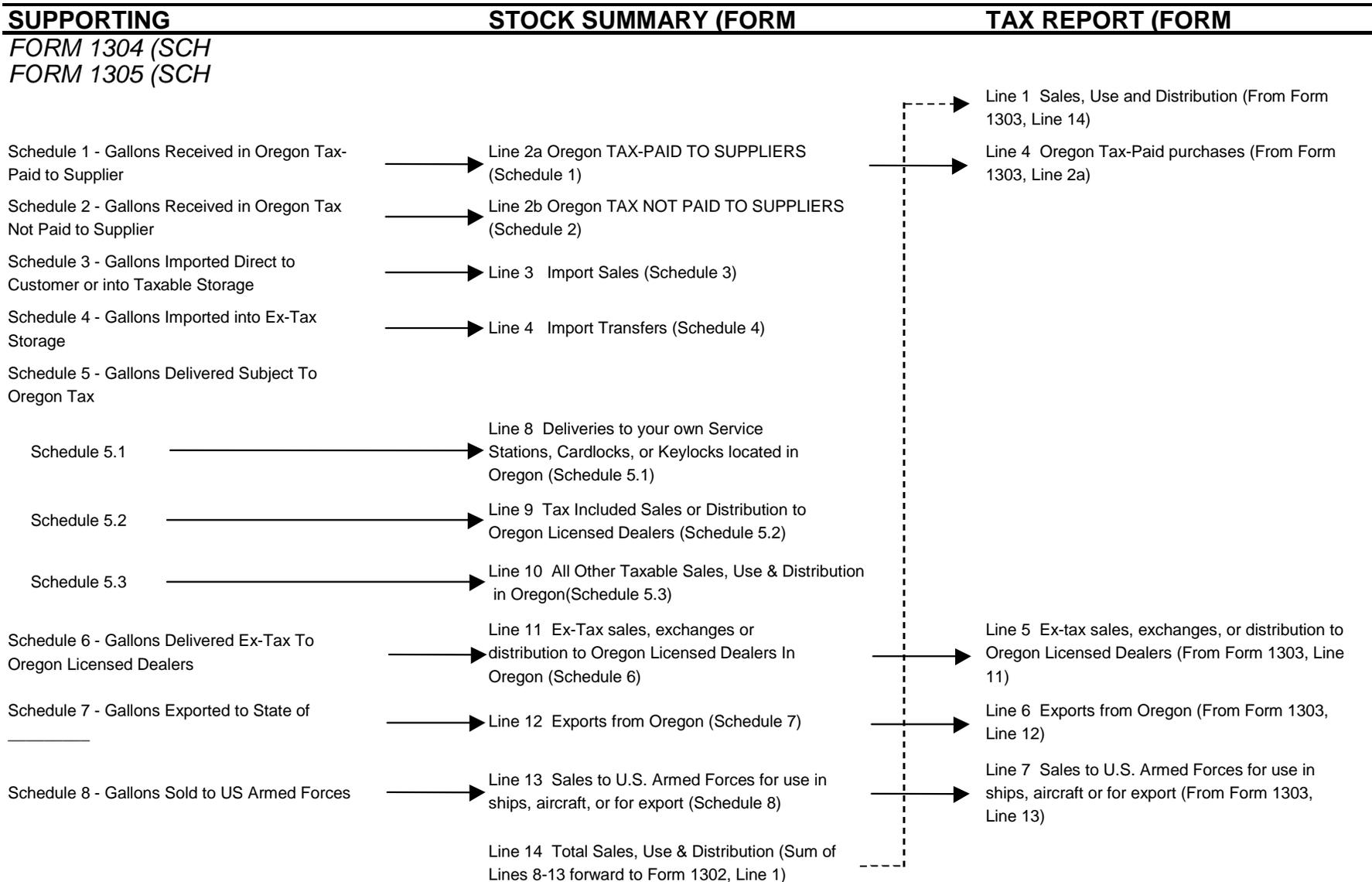
The State of Oregon Motor Vehicle Fuel and Aircraft Fuel License Tax Report (Form 1302) is used to report specific summarized motor vehicle and aircraft fuel distribution activities and compute/remit taxes, interest, and penalty due on this activity. The gallons entered on certain lines of the Tax Report (Form 1302) are brought forward from the Stock Summary Schedule (Form 1303).

HOW TO USE THE PAGE REFERENCE GUIDES

INFORMATION FLOW CHART

SUPPORTING SCHEDULE (FORMS 1304 AND 1305) TO STOCK SUMMARY (FORM 1303) TO TAX

NOTE: The purpose of this chart is to assist licensees to carry forward supporting schedule totals to the correct lines of the Forms 1303 and 1302. ONLY LINES REQUIRING SUPPORTING SCHEDULES ARE SHOWN HERE. For purposes of illustration, the different products (gasoline, ethanol gasoline, aviation gasoline & jet fuel) are not separately presented. However, when actually completing the tax report, the products are to be reported in the appropriate columns. See Instructions section of this booklet.



Page Reference Guides are presented for the Stock Summary (Form 1303) and for the Tax Report (Form 1302). See pages 10 and 27. The Page Reference Guides provide a line by line reference to the page on which instructions for each line item appear. Use the Page Reference Guides to quickly locate the instruction page for any given line item on the Stock Summary (Form 1303) and the Tax Report (Form 1302). Do not use the Page Reference Guides in place of prescribed tax report forms.

REPORTING AND FILING INSTRUCTIONS

****** IMPORTANT ******

**READ INTRODUCTION SECTION FIRST FOR IMPORTANT
INFORMATION REGARDING CHANGES IN REPORTING OREGON
MOTOR VEHICLE / AIRCRAFT FUEL TAXES!**

STOCK SUMMARY (FORM 1303) AND SUPPORTING SCHEDULES (FORMS 1304 AND 1305)

Overview and General Instructions

PURPOSE OF STOCK SUMMARY (FORM 1303): The Stock Summary (Form 1303) is used to summarize all receipts, sales, use, and distribution of gasoline, ethanol gasoline, aviation gasoline, and aviation jet fuel handled in Oregon. The Stock Summary (Form 1303) verifies that the gallons available for sale (beginning inventory and receipts) equals the gallons disbursed and remaining in inventory. The Stock Summary (Form 1303) requires a separate accounting for each fuel type: Gasoline, Aviation Gasoline, and Jet Fuel. Enter the sum of gasoline and ethanol gasoline gallons in Column A, aviation gasoline gallons in Column B and jet fuel gallons in Column C.

COMPLETING FORM 1303 REQUIRED HEADING INFORMATION: Enter the name under which your Oregon Motor Vehicle/Aircraft Fuel Dealer License is issued. Enter your Oregon Motor Vehicle/Aircraft Fuel Dealer License number. Enter the name of the calendar month and the year for which this report is filed.

REQUIRED SUPPORTING SCHEDULES: Detailed schedules completed on Forms 1304 and 1305 are required to support certain line items on the Stock Summary (Form 1303). Where the line item description on the Stock Summary (Form 1303) includes a reference to a Supporting Schedule (Schedules 1 – 8), the supporting schedule(s) must be prepared on Form 1304 and/or 1305 and submitted with the completed tax report documents. **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.** (See Note 1 on page 33.)

LINES THAT DO NOT REQUIRE A SUPPORTING SCHEDULE: Some line items where indicated on the Stock Summary (Form 1303) do not require a supporting schedule to be submitted with the tax report. These line items are indicated with an "*" in front of the line number on the Stock Summary (Form 1303) instructions to follow. **Regardless of whether or not a supporting schedule is to be provided with the tax report, retain all records of motor vehicle/aircraft fuel used, sold, or distributed within the state of Oregon a minimum of 3 years. Records are to be kept available, accessible, and provided to the Fuels Tax Group upon request.** See pages 51- 52 for more information regarding Records to be Maintained.

FORWARDING GALLONS TO THE TAX REPORT (FORM 1303): The gallons reported on several lines of the Stock Summary (Form 1303) are forwarded to various lines of the Tax Report (Form 1302). The line-by-line Stock Summary (Form 1303) instructions will indicate to what line and column of the Tax Report (Form 1302) the gallons are to be forwarded. **Therefore, the Stock Summary, (Form 1303) and applicable supporting schedules should be completed before attempting to complete the Tax Report (Form 1302).**

CORRECTING A PRIOR REPORT: The Stock Summary (Form 1303) can no longer be used to amend a previously filed report. To amend a prior report due to any change other than at audit, use Form 1303MA for Gasoline / Ethanol Gasoline, Form 1303AA for Aviation Gasoline, and/or Form 1303JA for Jet Fuel. **Report corrections to a prior month's report on amended report forms. Amended tax report instructions begin on page 34.**

COMPLETING FORM 1304 AND FORM 1305 HEADING INFORMATION: Complete the heading information on all supporting schedules to show the name under which your Oregon Motor Vehicle/Aircraft Dealer License is issued, the Oregon Motor

Vehicle/Aircraft Fuel Dealer License number and the name of the calendar month and the year for which the report is filed. Reports are to be filed on a calendar month basis. Round load-by-load gallons to the nearest whole gallon.

SCHEDULE PRESENTATION: *Present information in supporting schedules as instructed. Complete ALL columns on each supporting schedule.* Report loads by fuel type (gasoline, ethanol gasoline, aviation gasoline, jet fuel), not by fuel grade (premium, mid-grade and regular gasoline). (See Glossary on pages 53-54 for further explanation.)

ALTERNATIVE REPORT PRESENTATION: In lieu of completing prescribed tax report forms provided by Oregon Department of Transportation, Fuels Tax Group, licensees may prepare their own computerized report forms, or use their own computerized reports as supporting detail. The use of such report forms is subject to the approval of the Fuels Tax Group and shall be identical in format and design to the forms provided by the Fuels Tax Group. Computerized reports used as supporting detail, should present exactly the same information as required on the Forms 1304 and 1305 provided by the Fuels Tax Group. Avoid using font sizes smaller than 10 points. Avoid double-sided copies. Present information on a load by load basis with the appropriate schedule type identified and with the appropriate subtotals as required by the instructions for the specific schedule being filed.

IDENTIFICATION AND CODING OF SUPPORTING SCHEDULES: Supporting Schedules (Forms 1304 & 1305) are to be coded to identify the schedule. Each type of receipt or distribution that requires a supporting schedule has been assigned a 1 or 2 digit number. Each type of product to be reported has been assigned an alpha-character. The Schedule Numbers and Product Codes are listed at the top of the Form 1304 & 1305. Simply circle the appropriate Schedule Number and Product Code that corresponds with the gallons you are reporting. For example: Aviation Gasoline Gallons received in Oregon - Tax-Paid to Supplier, would be reported on a Schedule 1C. The chart below shows all supporting schedules with the corresponding Schedule Numbers and Product Codes. Select only **one** schedule number and **one** product code for each schedule completed.

Schedule Description	Schedule Number	Gasoline	Ethanol Gasoline	Aviation Gasoline	Jet Fuel
SUPPORTING SCHEDULES OF RECEIPTS					
OREGON TAX-PAID PURCHASES - Supports Stock Summary Form 1303, LINE 2a	1	A	B	C	D
EX-TAX RECEIPTS – Supports Stock Summary Form 1303, LINE 2b	2	A	B	C	D
IMPORT SALES - Supports Stock Summary Form 1303, LINE 3	3	A	B	C	D
IMPORT TRANSFERS - Supports Stock Summary Form 1303, LINE 4	4	A	B	C	D
SUPPORTING SCHEDULES OF DISBURSEMENTS					
TAXABLE SALES to your own facilities - Supports Stock Summary Form 1303, LINE 8	5.1	A	B	C	D
TAXABLE SALES to Oregon Dealers - Supports Stock Summary Form 1303, LINE 9	5.2	A	B	C	D
ALL OTHER TAXABLE SALES - Supports Stock Summary Form 1303, LINE 10	5.3	A	B	C	D
EX-TAX SALES - Supports Stock Summary Form 1303, LINE 11	6	A	B	C	D
EXPORTS - Supports Stock Summary Form 1303, LINE 12	7	A	B	C	D
SALES TO U.S. ARMED FORCES - Supports Stock Summary Form 1303, LINE 13	8	A	B	C	D
MISCELLANEOUS SCHEDULE (Supports Form 1302, Line 8 only)	MISC	A	B	C	D

**PAGE REFERENCE GUIDE TO INSTRUCTIONS FOR THE STOCK SUMMARY (FORM 1303)
AND SUPPORTING SCHEDULES (FORMS 1304 AND 1305)**

(Note – for cross-reference use only. Do not use in place of Form 1303 for filing.)

FOR REFERENCE ONLY	Column A Gasoline	Column B Aviation Gasoline	Column C Jet Fuel
RECEIPTS			
1. Opening Physical Inventory (EX-TAX PRODUCT ONLY)	11	11	11
2. Gasoline and Aircraft Fuel Acquired in Oregon			
a) Oregon TAX PAID TO SUPPLIERS (Schedule 1ABC and/or D)	12	12	12
b) Oregon TAX NOT PAID TO SUPPLIERS (Schedule 2ABC and/or D).....	13	13	13
3. Import Sales (Schedule 3ABC and/or D).....	14	14	14
4. Import Transfers (Schedule 4ABC and/or D).....	15	15	15
5. Within Oregon Transfers – Intra-State	16	16	16
6. From Other Products:			
a) Rebrands	16	16	16
b) Ethanol you blended with gasoline – (Form 1303A, Line 4)	16		
7. TOTAL STOCK TO ACCOUNT FOR (Sum of Lines 1-6b for Columns ABC)	16	16	16
DISTRIBUTIONS			
8. Deliveries to your own Service Stations, Cardlocks, or Keylocks in Oregon (Schedule 5.1)	17	17	17
9. Tax Included Sales or Distribution to Oregon Licensed Dealers Schedule 5.2).....	18	18	18
10. All Other Taxable Sales, Use, & Distribution (Schedule 5.3).....	19	19	19
11. Ex-Tax Sales, Exchanges, or Distribution to Oregon Licensed Dealers (Schedule 6).....	20-21	20-21	20-21
12. Exports from Oregon (Schedule 7).....	22	22	22
13. Sales to U.S. Armed Forces for use in Ships, Aircraft, or for Export (Schedule 8)	23-24	23-24	23-24
14. TOTAL SALES, USE, DISTRIBUTION (Sum of Lines 8-13 for ABC-Forward to Form 1302, Line 1)	24	24	24
15. Within Oregon Transfers – Intra-State	24	24	24
16. To Other Products (Rebrands)	24	24	24
17. Loss or (Gain) a) Storage	24	24	24
b) Temperature	24	24	24
c) Transportation	24	24	24
18. Closing Physical Inventory (EX-TAX PRODUCT ONLY)	25	25	25
19. TOTAL STOCK ACCOUNTED FOR (Sum of Lines 14-18 for ABC - Must agree with Line 7).....	25	25	25

LINE BY LINE INSTRUCTIONS FOR STOCK SUMMARY (FORM 1303) WITH SUPPORTING SCHEDULES (FORMS 1304 AND 1305) INSTRUCTIONS

RECEIPTS

***LINE 1 - OPENING PHYSICAL INVENTORY** - For each product handled (gasoline, ethanol gasoline, aviation gasoline, jet fuel) enter the opening physical inventory in the corresponding product column. Add gasoline and ethanol gasoline opening physical inventory together and enter the result in Column A. Enter aviation gasoline opening physical inventory in Column B and jet fuel opening physical inventory in Column C.

The opening physical inventory includes **only ex-tax bulk storage in Oregon**. Record here the previous months closing physical inventory, which has been derived from an actual inventory measurement performed **at the close of business** on the last calendar day of the previous reporting month. If you do not use bulk storage in Oregon, or report on a basis where sales, use, and distribution equal the amount purchased, place a zero in this space.

*NOTE 1: Include only ex-tax bulk storage inventory on line 1. Ex-tax bulk storage inventory is gasoline, aviation gasoline, or jet fuel in storage facilities that **are not** directly connected or piped to cardlock, keylock, and/or retail stations. **If a bulk storage facility is directly connected or piped to a cardlock, keylock, or retail station(s), all gallons delivered to that bulk storage facility are directly available for sale and therefore included in taxable deliveries to your own facilities reported on the Stock Summary (Form 1303), line 8.***

*NOTE 2: Do not report inventory remaining in cardlock, keylock, and/or retail stations. Cardlock, keylock, and/or retail station inventory is **not** bulk storage. Report gallons delivered to cardlock, keylock, and/or retail stations as taxable deliveries on the Stock Summary (Form 1303), line 8.*

NOTE 3: Oregon Ethanol inventory is reported separately on Form 1303A and should not be included here. Ethanol inventory subsequently blended with gasoline is carried forward from line 4 of Form 1303A to line 6(b) of Form 1303.

NOTE 4: Schedules and detail for Opening Physical Inventory need not be sent with the completed tax report. Provide schedules and detail to the Fuels Tax Group upon request. See page 51 - Records to be Maintained - for more information.

See page 8 – Lines that do not Require a Supporting Schedule - for more information.

LINE 2a - OREGON TAX-PAID TO SUPPLIERS - For each product handled (gasoline, ethanol gasoline, aviation gasoline, jet fuel), enter the tax-paid purchases in the corresponding product column. Gallons to be entered on this line include all gasoline, ethanol gasoline, aviation gasoline and aviation jet fuel acquired in Oregon, on which the Oregon tax **was** paid to the supplier. Support the gallons reported on this line with Schedules 1A, 1B, 1C, and/or 1D as applicable. **Complete Schedule 1 using the instructions below.**

SCHEDULE 1 INSTRUCTIONS - USE THE OREGON MOTOR VEHICLE / AIRCRAFT FUEL TAX MULTIPLE SCHEDULE OF RECEIPTS (FORM 1304).

A. **CIRCLE THE SCHEDULE NUMBER AND PRODUCT CODE:** On each applicable Multiple Schedule of Receipts (Form 1304), select and circle the appropriate Schedule Number and corresponding Product Code as shown. **Prepare a separate Schedule 1 for each product you are reporting.**

SCHEDULE NUMBER	PRODUCT CODE
1	A – Gasoline
	B - Ethanol Gasoline
	C - Aviation Gasoline
	D - Jet Fuel

B. **COMPLETE THE DETAIL SECTION:** In the DETAIL SECTION of each Schedule 1, provide load by load detail of all gallons received in Oregon on which the Oregon tax has been paid to supplier. **Sort and Subtotal load by load detail by supplier.**
Complete all columns as follows:

- (1) **Name of Carrier** - Enter the name of the entity that transported the fuel.
- (2) **Origin** - Enter the **city** where the fuel was loaded.
- (3) **Destination** - Enter the **delivery point city** where the fuel was unloaded.
- (4) **Acquired From (Schedule 1, 2, & 4) Sold to (Schedule 3)** - For Schedule 1 - Enter the supplier name.
- (5) **Seller's License Number** - If the supplier is a Licensed Motor Vehicle/Aircraft Fuel Dealer enter their Oregon Motor Vehicle Fuel dealer license number. If the supplier is not a Licensed Motor Vehicle/Aircraft Fuel Dealer no entry in this column is required.
- (6) **Date** - Enter the date the fuel was loaded at origin.
- (7) **Document Number** - Enter the bill of lading number. If a bill of lading was not issued, enter the shipping document/delivery ticket number.
- (8) **Gallons** - Enter gallons purchased on a load by load basis. Round load by load gallons to the nearest whole gallon.
- (9) **Other** - Show the supplier's invoice number in this column.

C. **COMPUTE AND FORWARD TOTALS:** For each Schedule 1 compute a total of tax-paid purchases at the bottom of the schedule in the TOTAL box. Forward the grand total (sum of 1A & 1B), 1C, & 1D as indicated below:

SCHEDULE NO.	FORWARD TO STOCK SUMMARY (FORM 1303)	ALSO FORWARD TO TAX REPORT (FORM 1302)
SUM OF SCHEDULE 1A & 1B	COLUMN A LINE 2a	COLUMN A LINE 4
SCHEDULE 1C	COLUMN B LINE 2a	COLUMN B LINE 4
SCHEDULE 1D	COLUMN C LINE 2a	COLUMN C LINE 4

LINE 2b - OREGON TAX NOT PAID TO SUPPLIERS - For each product handled (gasoline, ethanol gasoline, aviation gasoline, jet fuel) enter the gallons acquired in Oregon on which the Oregon tax **was not** paid to the supplier in the corresponding product column. Support the gallons reported on this line with Schedules 2A, 2B, 2C, and/or 2D as applicable. **Complete Schedule 2 using the instructions below.**

SCHEDULE 2 INSTRUCTIONS - USE THE OREGON MOTOR VEHICLE / AIRCRAFT FUEL TAX MULTIPLE SCHEDULE OF RECEIPTS (FORM 1304).

A. **CIRCLE THE SCHEDULE NUMBER AND PRODUCT CODE:** On each applicable Multiple Schedule of Receipts (Form 1304), select and circle the appropriate Schedule Number and corresponding Product Code as shown. **Prepare a separate Schedule 2 for each product you are reporting.**

SCHEDULE NUMBER	PRODUCT CODE
2	A – Gasoline
	B - Ethanol Gasoline
	C - Aviation Gasoline
	D - Jet Fuel

B. **COMPLETE THE DETAIL SECTION:** In the DETAIL SECTION of each Schedule 2, provide load by load detail of all gallons received in Oregon on which the Oregon tax has not been paid to supplier. **Sort and subtotal load by load detail by supplier. Complete all columns as follows:**

- (1) **Name of Carrier** - Enter the name of the entity that transported the fuel.
- (2) **Origin** - Enter the city where the fuel was loaded.
- (3) **Destination** - Enter the delivery point city where the fuel was unloaded.
- (4) **Acquired From (Schedule 1, 2, & 4) Sold to (Schedule 3)** - For Schedule 2 - Enter the supplier name.
- (5) **Seller's License Number** - Enter the supplier's Oregon Motor Vehicle/Aircraft Fuel Dealer License Number.
- (6) **Date** - Enter the date the fuel was loaded at origin.
- (7) **Document Number** - Enter the bill of lading number. If a bill of lading was not issued, enter the shipping document/delivery ticket number.
- (8) **Gallons** - Enter gallons purchased on a load by load basis. Round load by load gallons to the nearest whole gallon.
- (9) **Other** - Show the supplier's invoice number in this column.

C. **COMPUTE AND FORWARD TOTALS:** For each Schedule 2 compute a total of ex-tax receipts at the bottom of the schedule in the TOTAL box. Forward the grand total (sum of 2A & 2B), 2C, & 2D as indicated below:

SCHEDULE NO.	FORWARD TO STOCK SUMMARY - (FORM 1303)
SUM OF SCHEDULE 2A & 2B	COLUMN A LINE 2b
SCHEDULE 2C	COLUMN B LINE 2b
SCHEDULE 2D	COLUMN C LINE 2b

LINE 3 - IMPORT SALES - For each product handled (gasoline, ethanol gasoline, aviation gasoline, jet fuel), enter the gallons acquired **OUTSIDE** Oregon and sold directly to customers, delivered directly to company owned/controlled stations, and/or delivered into other taxable storage in Oregon in the corresponding product column. Support the gallons reported on this line with Schedule 3A, 3B, 3C, and/or 3D as applicable. **Complete Schedule 3 using the instructions below.**

SCHEDULE 3 INSTRUCTIONS - USE THE OREGON MOTOR VEHICLE / AIRCRAFT FUEL TAX MULTIPLE SCHEDULE OF RECEIPTS (FORM 1304).

A. CIRCLE THE SCHEDULE NUMBER AND PRODUCT CODE: On each applicable Multiple Schedule of Receipts (Form 1304), select and circle the appropriate Schedule Number and corresponding Product Code as shown. **Prepare a separate Schedule 3 for each product you are reporting.**

SCHEDULE NUMBER	PRODUCT CODE
3	A - Gasoline
	B - Ethanol Gasoline
	C - Aviation Gasoline
	D - Jet Fuel

B. COMPLETE THE DETAIL SECTION: In the DETAIL SECTION of each Schedule 3, provide load by load detail of all gallons acquired OUTSIDE Oregon and sold directly to customers, delivered directly to company owned/controlled stations, and/or delivered into other taxable storage in Oregon. **Sort and Subtotal load by load detail by state, then by customer/destination facility.**

Complete all columns as follows:

- (1) **Name of Carrier** - Enter the name of the entity that transported the fuel.
- (2) **Origin** - Enter the city where the fuel was loaded.
- (3) **Destination** - Enter the delivery point city where the fuel was unloaded.
- (4) **Acquired From (Schedule 1, 2, & 4) Sold to (Schedule 3)** - For Schedule 3 - Enter the specific destination customer name and/or the specific company owned taxable bulk storage, service station, cardlock or keylock.
- (5) **Sellers License Number** - Does not apply to import sales.
- (6) **Date** - Enter the date the fuel was loaded at origin.
- (7) **Document Number** - Enter the bill of lading number. If a bill of lading was not issued, enter the shipping document/delivery ticket number.
- (8) **Gallons** - Enter gallons purchased on a load by load basis. Round load by load gallons to the nearest whole gallon.
- (9) **Other** - Show the supplier's invoice number in this column.

C. COMPUTE AND FORWARD TOTALS: For each Schedule 3 compute a total of import sales at the bottom of the schedule in the TOTAL box. Forward the grand total (sum of 3A & 3B), 3C, & 3D as indicated below:

SCHEDULE NO.	FORWARD TO STOCK SUMMARY - (FORM 1303)
SUM OF SCHEDULE 3A & 3B	COLUMN A LINE 3
SCHEDULE 3C	COLUMN B LINE 3
SCHEDULE 3D	COLUMN C LINE 3

LINE 4 - IMPORT TRANSFERS - For each product handled (gasoline, ethanol gasoline, aviation gasoline, jet fuel), enter the gallons acquired **OUTSIDE** Oregon and distributed into Oregon ex-tax storage facilities that you own or control. Enter the gallons in the corresponding product column. (Applies to terminal and bulk storage only). Support the gallons reported on this line with Schedule 4A, 4B, 4C, and/or 4D as applicable. **Complete Schedule 4 using the instructions below.**

SCHEDULE 4 INSTRUCTIONS - USE THE OREGON MOTOR VEHICLE / AIRCRAFT FUEL TAX MULTIPLE SCHEDULE OF RECEIPTS (FORM 1304).

A. CIRCLE THE SCHEDULE NUMBER AND PRODUCT CODE: On each applicable Multiple Schedule of Receipts (Form 1304), select and circle the appropriate Schedule Number and corresponding Product Code as shown. **Prepare a separate Schedule 4 for each product you are reporting.**

SCHEDULE NUMBER	PRODUCT CODE
4	A – Gasoline
	B - Ethanol Gasoline
	C - Aviation Gasoline
	D - Jet Fuel

B. COMPLETE THE DETAIL SECTION: In the DETAIL SECTION of each Schedule 4, provide load by load detail of all gallons acquired **OUTSIDE** Oregon and distributed into ex-tax storage that you own or control. (Applies to terminal and bulk storage only). **Sort and Subtotal load by load detail by state, then by destination facility. Complete all columns as follows:**

- (1) **Name of Carrier** - Enter the name of the entity that transported the fuel.
- (2) **Origin** - Enter the city where the fuel was loaded.
- (3) **Destination** - Enter the delivery point city where the fuel was unloaded.
- (4) **Acquired From (Schedule 1, 2, & 4) Sold to (Schedule 3)** - For Schedule 4 - Enter the supplier name.
- (5) **Sellers License Number** - Does not apply to import transfers.
- (6) **Date** - Enter the date the fuel was loaded at origin.
- (7) **Document Number** - Enter the bill of lading number. If bill of lading was not issued, enter the shipping document/delivery ticket number.
- (8) **Gallons** - Enter gallons purchased on a shipment by shipment basis. Round load by load gallons to the nearest whole gallon.
- (9) **Other** - Show the supplier's invoice number in this column.

C. COMPUTE AND FORWARD TOTALS: For each Schedule 4 compute a total of import transfers at the bottom of the schedule in the TOTAL box. Forward the grand total (sum of 4A & 4B), 4C, & 4D as indicated below:

SCHEDULE NO.	FORWARD TO STOCK SUMMARY – FORM 1303
SUM OF SCHEDULE 4A & 4B	COLUMN A LINE 4
SCHEDULE 4C	COLUMN B LINE 4
SCHEDULE 4D	COLUMN C LINE 4

***LINE 5- WITHIN OREGON TRANSFERS - INTRA-STATE** - For each product handled (gasoline, ethanol gasoline, aviation gasoline, jet fuel), enter the gallons transferred **INTO** one bulk storage facility or terminal in Oregon from another bulk storage facility or terminal in Oregon. Enter the sum of gasoline and ethanol gasoline gallons in Column A, aviation gasoline gallons in Column B, and jet fuel gallons in Column C. *NOTE: Schedules and detail for Within Oregon Transfers need not be sent with the completed tax report. Provide schedules and detail to the Fuels Tax Group upon request.*

See page 8 – Lines that do not Require a Supporting Schedule - for more information.

***LINE 6a - FROM OTHER PRODUCTS: REBRANDS** - For each product handled (gasoline, ethanol gasoline, aviation gasoline, jet fuel), enter the gallons rebranded **TO** Oregon taxable products from Oregon non-taxable products (excluding ethanol). Enter the sum of gasoline and ethanol gasoline gallons in Column A, aviation gasoline gallons in Column B, and jet fuel gallons in Column C.

When added to gasoline, chemicals, additives or other products become taxable as motor vehicle fuel. Show the gallons of chemicals, additives, or other products added to motor vehicle fuel on Line 6a. Rebranding can also occur when a non-taxable product is sold as a taxable product. For example: Product purchased as clear kerosene and sold as jet fuel. In this example the gallons of clear kerosene (a non-taxable product), rebranded to jet fuel (a taxable product) are shown on Line 6a.

NOTE: Schedules and detail for Rebrands need not be sent with the completed tax report. Provide schedules and detail to the Fuels Tax Group upon request.

See page 8 – Lines that do not Require a Supporting Schedule - for more information.

LINE 6b - FROM OTHER PRODUCTS: ETHANOL - Enter the gallons of ethanol combined with gasoline to produce an ethanol-blended fuel. Support gallons reported on this line by completing the Ethanol Stock Summary, (Form 1303A). **USE THE ETHANOL STOCK SUMMARY SCHEDULE, (FORM 1303A).** Go to instructions for Ethanol Stock Summary (Form 1303A) below:

OREGON ETHANOL STOCK SUMMARY, FORM 1303A INSTRUCTIONS - The Ethanol Stock Summary, (Form 1303A) is used to show ethanol activity in Oregon. When ethanol is blended with gasoline it becomes taxable as motor vehicle fuel. Show the ethanol portion that YOU are blending on line 4 of the Ethanol Stock Summary, (Form 1303A) and forward to line 6b Column A of the Stock Summary, (Form 1303).

Ethanol gasoline is a combination of ethanol and gasoline. Ethanol gasoline acquired from a supplier should not be reported on the Ethanol Stock Summary, (Form 1303A), but shown on Schedules 1B, 2B, 3B, and/or 4B and reported on Stock Summary, (Form 1303), lines 2a, 2b, 3, and/or 4 Column A.

LINE 7 - TOTAL STOCK TO ACCOUNT FOR - Enter the sum of lines 1, 2a, 2b, 3, 4, 5, 6a, and 6b for all columns.

DISBURSEMENTS

LINE 8 - DELIVERIES TO YOUR OWN SERVICE STATIONS, CARD/KEYLOCKS IN OREGON - For each product handled (gasoline, ethanol gasoline, aviation gasoline, jet fuel), enter the gallons distributed or delivered to your own service stations, cardlocks, or keylocks in the corresponding column. ***This distribution is taxable when the delivery is made.*** Service station, cardlock, or keylock storage of gasoline, ethanol gasoline, aviation gasoline, and jet fuel is therefore always taxable storage. Support the gallons reported on this line with Schedule 5.1A, 5.1B, 5.1C, and/or 5.1D as applicable. **Complete Schedule 5.1 using the instructions below.**

SCHEDULE 5.1 INSTRUCTIONS - USE THE OREGON MOTOR VEHICLE / AIRCRAFT FUEL TAX MULTIPLE SCHEDULE OF DISBURSEMENTS (FORM 1305).

A. CIRCLE THE SCHEDULE NUMBER AND PRODUCT CODE: On each applicable Multiple Schedule of Disbursements (Form 1305), select and circle the appropriate Schedule Number and corresponding Product Code as shown. ***Prepare a separate Schedule 5.1 for each product you are reporting.***

SCHEDULE NUMBER	PRODUCT CODE
5.1	A – Gasoline
	B - Ethanol Gasoline
	C - Aviation Gasoline
	D - Jet Fuel

B. COMPLETE THE DETAIL SECTION: In the DETAIL SECTION of each Schedule 5.1, provide load by load detail of all gallons distributed or delivered to your own service stations, cardlocks, or keylocks. ***Sort and subtotal load by load detail by destination facility. Complete all columns as follows:***

- (1) **Name of Carrier** - Enter the name of the entity that transported the fuel.
- (2) **Origin** - Enter the city where the fuel was loaded.
- (3) **Destination** - Enter the delivery point city where the fuel was unloaded.
- (4) **Sold To** - Enter the delivery facility name.
- (5) **Purchaser License Number** - Not applicable for deliveries to own service stations, cardlocks or keylocks.
- (6) **Date** - Enter the date the fuel was loaded at origin.
- (7) **Document Number** - Enter the bill of lading number. If a bill of lading was not issued, enter the shipping document/delivery ticket number.
- (8) **Gallons** - Enter gallons distributed or delivered on a load by load basis. Round load by load gallons to the nearest whole gallon.
- (9) **Other** - This column is optional for Schedule 5.1. May be used for additional reference, i.e. supplier's invoice numbers and/or stock transfer numbers.

C. COMPUTE AND FORWARD TOTALS: For each Schedule 5.1 compute a total at the bottom of the schedule in the TOTAL box. Forward the grand total (sum of 5.1A & 5.1B), 5.1C, & 5.1D as indicated below:

SCHEDULE NO.	FORWARD TO STOCK SUMMARY – FORM 1303
SUM OF SCHEDULE 5.1A & 5.1B	COLUMN A LINE 8
SCHEDULE 5.1C	COLUMN B LINE 8
SCHEDULE 5.1D	COLUMN C LINE 8

LINE 9 - TAX INCLUDED SALES OR DISTRIBUTION TO OREGON LICENSED DEALERS - For each product handled (gasoline, ethanol gasoline, aviation gasoline, jet fuel), enter the gallons sold or distributed to other Oregon Licensed Motor Vehicle/Aircraft Fuel Dealers on which you charged the Oregon tax. Support the gallons reported on this line with Schedule 5.2A, 5.2B, 5.2C, and/or 5.2D as applicable. **Complete Schedule 5.2 using the instructions below.**

SCHEDULE 5.2 INSTRUCTIONS - USE THE OREGON MOTOR VEHICLE / AIRCRAFT FUEL TAX MULTIPLE SCHEDULE OF DISBURSEMENTS (FORM 1305).

A. CIRCLE THE SCHEDULE NUMBER AND PRODUCT CODE: On each applicable Multiple Schedule of Disbursements (Form 1305), select and circle the appropriate Schedule Number and corresponding Product Code as shown. **Prepare a separate Schedule 5.2 for each product you are reporting.**

SCHEDULE NUMBER	PRODUCT CODE
5.2	A - Gasoline
	B - Ethanol Gasoline
	C - Aviation Gasoline
	D - Jet Fuel

B. COMPLETE THE DETAIL SECTION: In the DETAIL SECTION of each Schedule 5.2, provide load by load detail of all gallons sold or distributed to other Oregon Licensed Motor Vehicle / Aircraft Fuel Dealers on which you charged the Oregon tax. **Sort and subtotal load by load detail by customer. Complete all columns as follows:**

- (1) **Name of Carrier** - Enter the name of the entity that transported the fuel.
- (2) **Origin** - Enter the city where the fuel was loaded.
- (3) **Destination** - Enter the delivery point city where the fuel was unloaded.
- (4) **Sold To** - Enter the customer name.
- (5) **Purchaser License Number** - Enter the customer's Oregon Motor Vehicle/Aircraft Fuel Dealer License Number.
- (6) **Date** - Enter the date the fuel was loaded at origin.
- (7) **Document Number** - Enter the bill of lading number. If a bill of lading was not issued, enter the shipping document/delivery ticket number.
- (8) **Gallons** - Enter gallons sold or distributed on a load by load basis. Round load by load gallons to the nearest whole gallon.
- (9) **Other** - Show your customer invoice number in this column.

C. COMPUTE AND FORWARD TOTALS: For each Schedule 5.2 compute a total at the bottom of the schedule in the TOTAL box. Forward the grand total (sum of 5.2A & 5.2B), 5.2C, & 5.2D as indicated below:

SCHEDULE NO.	FORWARD TO STOCK SUMMARY - FORM 1303
SUM OF SCHEDULE 5.2A & 5.2B	COLUMN A LINE 9
SCHEDULE 5.2C	COLUMN B LINE 9
SCHEDULE 5.2D	COLUMN C LINE 9

LINE 10 - ALL OTHER TAXABLE SALES, USE, & DISTRIBUTION - For each product handled (gasoline, ethanol gasoline, aviation gasoline, jet fuel), enter all other taxable gallons sold, used (including own use), or distributed. Typically the gallons reported on this line will consist of taxable sales or distribution to customers and taxable sales, use, and/or distribution not elsewhere reported. Support the gallons reported on this line with Schedule 5.3A, 5.3B, 5.3C, and/or 5.3D as applicable. **Complete Schedule 5.3 using the instructions below.**

SCHEDULE 5.3 INSTRUCTIONS - USE THE OREGON MOTOR VEHICLE / AIRCRAFT FUEL TAX MULTIPLE SCHEDULE OF DISBURSEMENTS (FORM 1305).

A. CIRCLE THE SCHEDULE NUMBER AND PRODUCT CODE: On each applicable Multiple Schedule of Disbursements (Form 1305), select and circle the appropriate Schedule Number and corresponding Product Code as shown. **Prepare a separate Schedule 5.3 for each product you are reporting.**

SCHEDULE NUMBER	PRODUCT CODE
5.3	A – Gasoline
	B - Ethanol Gasoline
	C - Aviation Gasoline
	D - Jet Fuel

B. COMPLETE THE DETAIL SECTION: In the DETAIL SECTION of each Schedule 5.3, provide load by load detail of all other taxable gallons sold, used (including own use), or distributed. **Sort and subtotal load by load detail by customer. Complete all columns as follows:**

- (1) **Name of Carrier** - Enter the name of the entity that transported the fuel.
- (2) **Origin** - Enter the city where the fuel was loaded.
- (3) **Destination** - Enter the delivery point city where the fuel was unloaded.
- (4) **Sold To** - Enter the customer or delivery facility name.
- (5) **Purchaser License Number** - Not applicable for this schedule.
- (6) **Date** - Enter the date the fuel was loaded at origin.
- (7) **Document Number** - Enter the bill of lading number. If a bill of lading was not issued, enter the shipping document/delivery ticket number.
- (8) **Gallons** - Enter gallons sold, used, and/or distributed on a load by load basis. Round load by load gallons to the nearest whole gallon.
- (9) **Other** - Show your customer invoice number in this column if applicable.

C. COMPUTE AND FORWARD TOTALS: For each Schedule 5.3 compute a total at the bottom of the schedule in the TOTAL box. Forward the grand total (sum of 5.3A & 5.3B), 5.3C, & 5.3D as indicated below:

SCHEDULE NO.	FORWARD TO STOCK SUMMARY – FORM 1303
SUM OF SCHEDULE 5.3A & 5.3B	COLUMN A LINE 10
SCHEDULE 5.3C	COLUMN B LINE 10
SCHEDULE 5.3D	COLUMN C LINE 10

LINE 11 - EX-TAX SALES, EXCHANGES, OR DISTRIBUTION TO LICENSED DEALERS IN

OREGON - For each product handled (gasoline, ethanol gasoline, aviation gasoline, jet fuel), enter the gallons sold or distributed to, or exchanged with, other Oregon Licensed Motor Vehicle/Aircraft Fuel Dealers on which the Oregon motor vehicle/aircraft fuel tax was not charged (ex-tax sales). Support the gallons reported on this line with Schedule 6A, 6B, 6C, and/or 6D as applicable. **Complete Schedule 6 using the instructions below.**

SCHEDULE 6 INSTRUCTIONS - USE THE OREGON MOTOR VEHICLE / AIRCRAFT FUEL TAX MULTIPLE SCHEDULE OF DISBURSEMENTS (FORM1305).

A. **CIRCLE THE SCHEDULE NUMBER AND PRODUCT CODE:** On each applicable Multiple Schedule of Disbursements (Form 1305), select and circle the appropriate Schedule Number and corresponding Product Code as shown. **Prepare a separate Schedule 6 for each product and customer you are reporting. Prepare a separate Schedule 6X Summary by customer for each product you are reporting.**

SCHEDULE NUMBER	PRODUCT CODE
6	A – Gasoline
	B - Ethanol Gasoline
	C - Aviation Gasoline
	D - Jet Fuel

B. **COMPLETE THE DETAIL SECTION:** *Provide a separate detailed SCHEDULE 6 FOR EACH CUSTOMER.* In the DETAIL SECTION of each Schedule 6, provide load by load detail of all ex-tax sales, distribution to, or exchanges with Oregon Licensed Motor Vehicle/Aircraft Fuel Dealers. Compute the total for each Schedule 6. Use the Schedule 6X Summary (Form 1305X), selecting product codes A, B, C and/or D, to summarize gallons sold to each customer by product. Compute all Schedule 6X Summary grand totals. The sum totals of each separate Schedule 6 by product must agree with the Summary Schedule 6X grand totals by product. **Furnish all Schedule 6 detail in duplicate. Complete all columns as follows:**

- (1) **Name of Carrier** - Enter the name of the entity that transported the fuel.
- (2) **Origin** - Enter the city where the fuel was loaded.
- (3) **Destination** - Enter the delivery point city where the fuel was unloaded.
- (4) **Sold To** - Enter the customer name.
- (5) **Purchaser License Number** - Enter your customer's Oregon Motor Vehicle Fuel/Aircraft Dealer License Number.
- (6) **Date** - Enter the date the fuel was loaded at origin.
- (7) **Document Number** - Enter the bill of lading number. If a bill of lading was not issued, enter your shipping document/delivery ticket number.
- (8) **Gallons** - Enter ex-tax gallons sold, exchanged, or distributed on a load by load basis. Round gallons to the nearest whole gallon.
- (9) **Other** - Show your customer invoice in this column.

Continued on next page

LINE 11 - EX-TAX SALES, EXCHANGES, OR DISTRIBUTION TO LICENSED DEALERS IN OREGON – (Continued from prior page)

C. COMPUTE AND FORWARD TOTALS: Forward the grand totals by product from the **Schedule 6X Summary** for each product code **A, B, C and/or D** as indicated below:

SCHEDULE NO.	FORWARD TO STOCK SUMMARY (FORM 1303)	ALSO FORWARD TO TAX REPORT (FORM 1302)
SUM OF SCHEDULE 6 Summary A & B	COLUMN A LINE 11	COLUMN A LINE 5
SCHEDULE 6 Summary C	COLUMN B LINE 11	COLUMN B LINE 5
SCHEDULE 6 Summary D	COLUMN C LINE 11	COLUMN C LINE 5

LINE 12 - EXPORTS FROM OREGON - For each product handled (gasoline, ethanol gasoline, aviation gasoline, jet fuel), enter the gallons sold or distributed from Oregon to other states or countries. Exports from Oregon include:

- Product sold or distributed from Oregon directly to customers in other states/countries.
- Product sold or distributed from Oregon to your own service station, cardlocks, or keylocks in other states/countries.
- Product transferred from Oregon into bulk storage you own or control in other states/countries.

Support the gallons reported on this line with Schedule 7A, 7B, 7C, and/or 7D as applicable. **Complete Schedule 7 using the instructions below.**

SCHEDULE 7 INSTRUCTIONS - USE THE OREGON MOTOR VEHICLE / AIRCRAFT FUEL TAX MULTIPLE SCHEDULE OF DISBURSEMENTS (FORM 1305).

A. CIRCLE THE SCHEDULE NUMBER AND PRODUCT CODE: On each applicable Multiple Schedule of Disbursements (Form 1305), select and circle the appropriate Schedule Number and corresponding Product Code as shown. **Prepare a separate Schedule 7 for each product and export state you are reporting. NOTE – YOU MUST BE LICENSED IN THE DESTINATION STATE TO CLAIM THE EXPORT EXEMPTION. ENTER THE DESTINATION STATE NAME AND LICENSE NUMBER ISSUED TO YOU BY THE DESTINATION STATE FOR EACH SCHEDULE 7 YOU COMPLETE.**

SCHEDULE NUMBER	PRODUCT CODE	
7	A – Gasoline	C - Aviation Gasoline
	B - Ethanol Gasoline	D - Jet Fuel

B. COMPLETE THE DETAIL SECTION: In the DETAIL SECTION of each Schedule 7, provide load by load detail of all gallons sold or distributed from Oregon to other states or countries. **Provide a separate detailed SCHEDULE 7 for each state, sorted and subtotaled by customer/destination facility. Furnish Schedule 7 detail in duplicate. Complete all columns as follows:**

- (1) **Name of Carrier** - Enter the name of the entity that transported the fuel.
- (2) **Origin** - Enter the city where the fuel was loaded.
- (3) **Destination** - Enter the delivery point city where the fuel was unloaded.
- (4) **Sold To** - Enter the customer name. If delivery was made to your own facility, enter the facility name.
- (5) **Purchaser License Number** - Does not apply to Schedule 7.
- (6) **Date** - Enter the date the fuel was loaded at origin.
- (7) **Document Number** - Enter the bill of lading number. If a bill of lading was not issued, enter the shipping document/delivery ticket number.
- (8) **Gallons** - Enter gallons sold or distributed on a load by load basis. Round load by load gallons to the nearest whole gallon.
- (9) **Other** - Show your customer invoice number in this column if applicable.

C. COMPUTE AND FORWARD TOTALS: For each Schedule 7 compute a total of exported product at the bottom of each Schedule 7 in the TOTAL box. Forward the grand total (sum of 7A & 7B), 7C, & 7D as indicated below:

SCHEDULE NO.	FORWARD TO STOCK SUMMARY (FORM 1303)	ALSO FORWARD TO TAX REPORT (FORM 1302)
SUM OF SCHEDULE 7A & 7B	COLUMN A LINE 12	COLUMN A LINE 6
SCHEDULE 7C	COLUMN B LINE 12	COLUMN B LINE 6
SCHEDULE 7D	COLUMN C LINE 12	COLUMN C LINE 6

LINE 13 - SALES TO U.S. ARMED FORCES FOR USE IN SHIPS, AIRCRAFT, OR FOR EXPORT - For each product handled (gasoline, ethanol gasoline, aviation gasoline, jet fuel), enter the gallons sold exclusive of the Oregon motor vehicle fuel tax to the U.S. Armed Forces for use in ships, aircraft, or for export. Support the gallons reported on this line with Schedule 8A, 8B, 8C, and/or 8D as applicable. An exemption certificate, (Form 1308) must be completed and signed to support the gallons reported on line 13. **Complete Schedule 8 and Form 1308 using instructions below.** *NOTE: Only sales of product to the U.S. ARMED FORCES for use in SHIPS, AIRCRAFT, OR FOR EXPORT qualifies for the exemption.*

SCHEDULE 8 INSTRUCTIONS - USE THE OREGON MOTOR VEHICLE / AIRCRAFT FUEL TAX MULTIPLE SCHEDULE OF DISBURSEMENTS (FORM1305).

A. CIRCLE THE SCHEDULE NUMBER AND PRODUCT CODE: On each applicable Multiple Schedule of Disbursements (Form 1305), select and circle appropriate Schedule Number and corresponding Product Code as shown. **Prepare a separate Schedule 8 for each product you are reporting.**

SCHEDULE NUMBER	PRODUCT CODE
8	A - Gasoline
	B - Ethanol Gasoline
	C - Aviation Gasoline
	D - Jet Fuel

B. COMPLETE THE DETAIL SECTION: In the DETAIL SECTION of each Schedule 8, provide load by load detail of all gallons sold exclusive of the Oregon motor vehicle fuel tax to the U.S. Armed Forces for use in ships, aircraft or for export. **Sort and subtotal load by load detail by customer. Complete all columns as follows:**

- (1) **Name of Carrier** - Enter the name of the entity that transported the fuel.
- (2) **Origin** - Enter the city where the fuel was loaded.
- (3) **Destination** - Enter the delivery point city where the fuel was unloaded.
- (4) **Sold To** - Enter the customer name.
- (5) **Purchaser License Number** - Does not apply to Schedule 8.
- (6) **Date** - Enter the date the fuel was loaded at origin.
- (7) **Document Number** - Enter the bill of lading number. If a bill of lading was not issued, enter the shipping document/delivery ticket number.
- (8) **Gallons** - Enter gallons sold on a load by load basis. Round load by load gallons to the nearest whole gallon.
- (9) **Other** – Show your customer invoice number in this column.

C. COMPUTE AND FORWARD TOTALS: For each Schedule 8 compute a total at the bottom of the schedule in the TOTAL box. Forward the grand total (sum of 8A & 8B), 8C, & 8D as indicated below:

SCHEDULE NO.	FORWARD TO STOCK SUMMARY (FORM 1303)	ALSO FORWARD TO TAX REPORT (FORM 1302)
SUM OF SCHEDULE 8A & 8B	COLUMN A LINE 13	COLUMN A LINE 7
SCHEDULE 8C	COLUMN B LINE 13	COLUMN B LINE 7
SCHEDULE 8D	COLUMN C LINE 13	COLUMN C LINE 7

FORM 1308 EXEMPTION CERTIFICATE INSTRUCTIONS - This form is an affidavit prepared by an officer of the U.S. Armed Forces purchasing agency confirming that the product purchased from the vendor will be used in ships, aircraft, or for export from Oregon. To obtain exemption from the Oregon tax on motor vehicle fuel or aircraft fuel, Form 1308 must be completed and signed. Provide load by load detail as indicated on Form 1308. If the vendor is not an Oregon Licensed Motor Vehicle/Aircraft Fuel Dealer the signed Form 1308 may be given to the vendor's fuel supplier for credit. The signed Form 1308 must be retained by the Licensee to support the sales on Schedule 8. The completed, signed Form 1308 must be available for examination at audit or the exemption may be denied.

LINE 14 - TOTAL SALES, USE, & DISTRIBUTION - Enter the sum of lines 8, 9, 10, 11, 12, & 13 for all columns. Also enter the gallons shown on line 14 to line 1 of the Oregon Tax Report (Form 1302) in the appropriate product columns.

***LINE 15 - WITHIN OREGON TRANSFERS - INTRA-STATE** - For each product handled (gasoline, ethanol gasoline, aviation gasoline, jet fuel), enter the gallons transferred **FROM** one bulk storage facility or terminal in Oregon to another bulk storage facility or terminal in Oregon. Enter the sum of gasoline and ethanol gasoline gallons in Column A, aviation gasoline gallons in Column B, and jet fuel gallons in Column C. *NOTE: Schedules and detail for Within Oregon Transfers need not be sent with the completed tax report. Provide schedules and detail to the Fuels Tax Group upon request.*

See page 8 – Lines that do not Require a Supporting Schedule - for more information.

***LINE 16 - TO OTHER PRODUCTS: REBRANDS** - For each product handled (gasoline, ethanol gasoline, aviation gasoline, jet fuel), enter the gallons rebranded **FROM** Oregon taxable products **TO** Oregon NON taxable products. Enter the sum of gasoline and ethanol gasoline gallons in Column A, aviation gasoline gallons in Column B, and jet fuel gallons in Column C. *NOTE: Schedules and detail for Rebrands need not be sent with the completed tax report. Provide schedules and detail to the Fuels Tax Group upon request.*

See page 8 – Lines that do not Require a Supporting Schedule - for more information.

***LINE 17 - LOSS OR (GAIN)** - For each product handled (gasoline, ethanol gasoline, aviation gasoline, jet fuel (excluding ethanol)) enter the loss or gain as follows:

- a) Noted in the physical measurement of your ex-tax bulk storage facilities.
- b) From temperature changes when you are moving product from one point to another.
- c) From loss when transporting product by pipeline or barge.

Enter the sum of gasoline and ethanol gasoline gallons in Column A, aviation gasoline gallons in Column B, and jet fuel gallons in Column C.

NOTE 1: Gains should be shown in bracketed "()" numbers and be subtracted when totaling lines 14 - 18. Schedules and detail for Loss or (Gain) need not be sent with the completed tax report. Provide schedules and detail to the Fuels Tax Group upon request.

See page 8 – Lines that do not Require a Supporting Schedule - for more information.

***LINE 18 - CLOSING PHYSICAL INVENTORY** - For each product handled (gasoline, ethanol gasoline, aviation gasoline, jet fuel (excluding ethanol)) enter the closing physical inventory in the corresponding product column. Add gasoline and ethanol gasoline opening physical inventory together and enter the result in Column A. Enter aviation gasoline opening physical inventory in Column B and jet fuel opening physical inventory in Column C.

The closing physical inventory includes **only ex-tax bulk storage in Oregon**. Record closing physical inventory, which has been derived from an actual inventory measurement performed **at the close of business** on the last calendar day of the reporting month. If you do not use bulk storage in Oregon, or report on a basis where sales, use, and distribution equal the amount purchased, place a zero in this space.

*NOTE 1: Include only ex-tax bulk storage inventory on line 18. Ex-tax bulk storage inventory is gasoline, aviation gasoline, or jet fuel in storage facilities that **are not** directly connected or piped to cardlock, keylock, and/or retail stations. **If a bulk storage facility is directly connected or piped to a cardlock, keylock, or retail station(s), all gallons distributed or delivered to that bulk storage facility are directly available for sale and therefore included in taxable deliveries to your own facilities reported on the** Stock Summary (Form 1303), line 8).*

*NOTE 2: Do not report inventory remaining in cardlock, keylock, and/or retail stations. Cardlock, keylock, and/or retail station inventory is **not** bulk storage. Report gallons delivered to cardlock, keylock, and/or retail stations as taxable deliveries on the Stock Summary (Form 1303) line 8.*

NOTE 3: Oregon Ethanol inventory is reported separately on Form 1303A and should not be included here.

NOTE 4: Schedules and detail for Closing Physical Inventory need not be sent with the completed tax report. Provide schedules and detail to the Fuels Tax Group upon request.

See page 8 – Lines that do not Require a Supporting Schedule - for more information.

LINE 19 - TOTAL STOCK ACCOUNTED FOR - This is the sum of lines 14, 15, 16, 17, & 18 for all columns. This line should agree with the gallons reported on Form 1303, line 7 for each column. Complete the Tax Report Form 1302 using the instructions below.

TAX REPORT - (FORM 1302)

Overview and General Instructions

PURPOSE OF TAX REPORT (FORM 1302) - The Tax Report (Form 1302) is a summary of debits and credits as they relate to the Oregon motor vehicle fuel and aircraft fuel tax. The Tax Report (Form 1302) is used to determine Oregon tax liability, interest, and penalties for gasoline, ethanol gasoline, aviation gasoline, and jet fuel. Each entry on lines 4 through 8 of this form must be supported by a schedule as shown in the instructions for the Stock Summary (Form 1303). The Tax Report (Form 1302) can no longer be used to amend a previously filed report. To amend a prior report due to any change other than at audit, use Form 1302MA for Gasoline / Ethanol Gasoline, Form 1302AA for Aviation Gasoline, and/or Form 1302JA for Jet Fuel.

COMPLETING FORM 1302 REQUIRED HEADING INFORMATION - Enter the name under which the Oregon Motor Vehicle/Aircraft Fuel License is issued. Enter your mailing address. If your mailing address has changed since your last report, contact the Fuels Tax Group to notify us of the change. Enter your Oregon Motor Vehicle/Aircraft Fuel Dealer's license number. Enter the Social Security number or FEIN. (If the Licensed Dealer is a sole proprietorship, enter the Social Security number. If the Licensed Dealer is a partnership, limited liability corporation, or corporation, enter the Federal Employer Identification number).

REQUIRED SUPPORTING SCHEDULES: The schedules to be used in support of the statement on Form 1302 are:

Stock Summary Schedule	(Form 1303)
Ethanol Stock Summary	(Form 1303A)
Schedules 1, 2, 3, & 4	(Form 1304 - Multiple Use - Receipts)
Schedules 5.1, 5.2, 5.3, 6, 7, & 8	(Form 1305 - Multiple Use - Distribution)
Miscellaneous Schedule	(Form 1306 - Multiple Use)

PAGE REFERENCE GUIDE – OREGON TAX REPORT (FORM 1302)
(Note – for cross-reference use only. Do not use in place of Form 1302 for filing.)

Licensee Name			License #			
Address			Soc. Sec # or FEIN			
City	State	Zip Code				
			Column A	Column B	Column C	Column D
			<i>Gasoline</i>	<i>Aviation Gasoline</i>	<i>Jet Fuel</i>	<i>Total</i>
DISTRIBUTION						
1. Sales, Use, and Distribution (From Form 1303, Line 14).....			28	28	28	
2. Adjustments and Corrections -OFFICE USE ONLY-.....			28	28	28	
3. TOTAL DISTRIBUTION (Sum of Lines 1 & 2 for Columns ABC).....			28	28	28	
DEDUCTIONS						
4. Oregon Tax-Paid Purchases (From Form 1303, Line 2a).....			28	28	28	
5. Ex-tax Sales, Exchanges, Distribution to Oregon Dealers (From Form 1303, Line 11).....			28	28	28	
6. Exports from Oregon (From Form 1303, Line 12).....			28	28	28	
7. Sales to U.S. Armed Forces (From Form 1303, Line 13).....			28	28	28	
8. Other (Attach Form 1306).....			29	29	29	
9. TOTAL DEDUCTIONS (Sum of Lines 4-8 for Columns ABC).....			30	30	30	
10. TOTAL GALLONS SUBJECT TO OREGON TAX (Line 3 minus Line 9 for Columns ABC)			30	30	30	
11. TAX RATE.....			30	30	30	
12. TAX DUE (Line 10 X Line 11 for Columns ABC) Enter Sum Columns ABC in Column D.....			30	30	30	30
13. Other Additions or Credits (Attach Explanation) Enter Sum Columns ABC in Column D.....			30	30	30	30
14. Interest (.000329 X # of days late X amt. of tax due) Enter Sum Columns ABC in Column D.....			30	30	30	30
15. Penalties (late filing _____ tax _____) Enter Sum Columns ABC in Column D.....			30-31	30-31	30-31	30-31
16. TOTAL DUE (Sum Lines 12-15 for Columns ABC) - PAY AMOUNT IN COLUMN D			31	31	31	31
17. Amount Paid - OFFICE USE ONLY-.....			31	31	31	31
18. <Overpayment> or Underpayment -OFFICE USE ONLY-.....			31	31	31	31

Note – See page 31 for instructions Tax Report signature and certification instructions.

LINE BY LINE INSTRUCTIONS FOR TAX REPORT (FORM 1302)

LINE 1 - SALES, USE, AND DISTRIBUTION - Enter the gallons shown on line 14 of the Stock Summary Schedule (Form 1303) for all columns. See page 24.

LINE 2 - ADJUSTMENTS AND CORRECTIONS - Do not use - for Fuels Tax Group use only.

LINE 3 - TOTAL DISTRIBUTION - Enter the sum of lines 1 & 2 for all columns.

LINE 4 - OREGON TAX-PAID PURCHASES - Enter the gallons shown on line 2a of the Stock Summary Schedule (Form 1303) for all columns. See page 12.

LINE 5 - EX-TAX SALES, EXCHANGES, OR DISTRIBUTION TO OREGON LICENSED DEALERS
Enter the gallons shown on line 11 of the Stock Summary Schedule (Form 1303) for all columns. See page 20.

LINE 6 - EXPORTS FROM OREGON - Enter the gallons shown on line 12 of the Stock Summary Schedule (Form 1303) for all columns. See page 22.

LINE 7 - SALES TO U.S. ARMED FORCES FOR USE IN SHIPS, AIRCRAFT, OR FOR EXPORT - Enter the gallons shown on line 13 of the Stock Summary Schedule (Form 1303) for all columns. See page 23.

Continued on next page

LINE 8 - OTHER (MISCELLANEOUS SCHEDULE): Gallons entered on this line reflect only Miscellaneous Deductions that are not reported elsewhere and must be supported by a Miscellaneous Schedule. **Complete the Miscellaneous Schedule using the instructions below.**

MISCELLANEOUS SCHEDULE INSTRUCTIONS - USE THE OREGON MISCELLANEOUS SCHEDULE (FORM 1306).

The Miscellaneous Schedule (Form 1306) is only to be used to support entries on line 8 of the Tax Report (Form 1302) which are not elsewhere detailed. Support the gallons reported on this line with Schedule Misc. A (gasoline), Misc. B (ethanol gasoline), Misc. C (aviation gasoline), and/or Misc. D (jet fuel) as applicable. **Prepare a separate Misc. Schedule for each product. Report total gallons directly from Miscellaneous Schedule to the Tax Report (Form 1302) for all columns.**

A. CIRCLE THE SCHEDULE CODE: On each applicable Oregon Miscellaneous Schedule (Form 1306), select and circle the appropriate Schedule Code as shown. **Prepare a separate Miscellaneous Schedule for each product you are reporting.**

SCHEDULE CODE
Misc. A – Gasoline
Misc. B – Ethanol Gasoline
Misc. C – Aviation Gasoline
Misc. D - Jet Fuel

B. COMPLETE THE DETAIL SECTION: Enter the information required by the column headings. Provide load by load detail **and statement of explanation** of all miscellaneous deductions not elsewhere detailed. **Complete all columns as follows:**

- (1) **Purchaser Name or Explanation of Transaction** - Enter your customer name. If there is no customer involved in the transaction provide a specific explanation here.
- (2) **Supply Point** - Enter the **city** where the fuel was loaded.
- (3) **Delivery Point** - Enter the **delivery point city** where the fuel was unloaded.
- (4) **Date** - Enter the date the fuel was loaded at origin.
- (5) **Document Number** - Enter the bill of lading number. If a bill of lading was not issued, enter the shipping document/delivery ticket number.
- (6) **Gallons** - Enter gallons on a load by load basis. Round load by load gallons to the nearest whole gallon.

C. COMPUTE AND FORWARD TOTALS: For each Miscellaneous Schedule compute a grand total at the bottom of the schedule in the TOTAL box. Forward the grand total (sum of Misc A & Misc B), Misc C, & Misc D as indicated below:

SCHEDULE NO.	FORWARD TO TAX REPORT (FORM 1302)
SUM OF Misc. A & Misc. B	COLUMN A LINE 8
Misc. C	COLUMN B LINE 8
Misc D	COLUMN C LINE 8

D. ATTACH MISCELLANEOUS SUPPORTING DOCUMENTS: Attach any and all documents or explanation relevant to the transaction(s) reported on Oregon Miscellaneous Schedule (Form 1306) to be examined by the Fuels Tax Group as substantial evidence to prove claim for miscellaneous deduction. If the Fuels Tax Group determines the reported or attached evidence is not satisfactory the deduction may be denied.

LINE 9 - TOTAL DEDUCTIONS - Enter the sum of lines 4, 5, 6, 7, & 8 of the Tax Report (Form 1302) for all columns.

LINE 10 - TOTAL GALLONS SUBJECT TO OREGON FUEL TAX - Equals line 3 minus line 9 for all columns.

LINE 11 - TAX RATE - These are the current Oregon motor vehicle fuel, aviation gasoline and jet fuel tax rates. You will be notified if any of the rates change.

LINE 12 - TAX DUE - Line 10 multiplied by line 11 for all columns. Enter the sum of columns A, B, & C in the Total Column on line 12.

LINE 13 - OTHER ADDITIONS OR CREDITS (Attach explanation immediately behind Tax Report (Form 1302). - Enter other charges or credits as initiated by the Fuels Tax Group. Enter the sum of columns A, B, & C in the Total Column on line 13. *Note: Correction of errors initiated by the licensee, for previously filed reports must be reported on the amended report forms (1302MA) Gasoline and Ethanol Gasoline (1302AA) Aviation Gasoline or (1302JA) Jet Fuel as appropriate. Should you have any questions on how to correct a prior month's error, contact the Fuels Tax Group for assistance.*

LINE 14 - INTEREST - If the tax is postmarked after the due date, interest at a rate of .0329% per day is due.

- Note the number of calendar days the remittance is late.
- Multiply the number of days late by the tax due on line 12 of Form 1302.
- Multiply the result by .000329.
- For Form 1302 enter the result as appropriate for columns A, B, & C. Then enter the sum of column A, B, & C in the Total Column on line 14.

LINE 15 - PENALTIES - Penalties may apply in four different ways.

1. If the Oregon motor vehicle fuel and aircraft fuel license tax is not **postmarked** 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 **postmarked** 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 **postmarked** 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 postmarked** 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 **postmarked** 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 where indicated on line 15 of the Tax Report (Form 1302) if it applies to **late filing** where no tax is due (\$25 penalty) or if it applies under 1, 2 or 4 above where a penalty is applied to **tax**. 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 regarding potential penalty waiver.

- For Form 1302 enter the penalty amount on line 15. Go to instructions for line 16 below.
- For Forms 1302MA, 1302AA, or 1302JA, enter the penalty amount on Column B, Line 15. Go to instructions for these forms on pages 39, 43, 47, respectively.

LINE 16 - TOTAL DUE - This is the sum of lines 12, 13, 14, & 15 for all columns. When the total amount due for each column has been calculated, enter the sum of Columns A, B, & C in the Total Column on line 16. Pay amount due on line 16 of the Total Column (Column D).

LINE 17 - AMOUNT PAID - Fuels Tax Group - OFFICE USE ONLY.

LINE 18 - (OVERPAYMENT) OR UNDERPAYMENT - Fuels Tax Group - OFFICE USE ONLY

CERTIFICATE INSTRUCTIONS - *The certificate at the lower part of the Tax Report (Form 1302) is an important part of this filing. This is where the licensee certifies that the gallons distributed are accurately and completely represented to the best of the licensee's knowledge. Print or type:*

- The name under which you are licensed as an Oregon Motor Vehicle/Aircraft Fuel Dealer (Name of Licensee_____).
- The name of the person preparing the report (Name of Tax Preparer _____).
- The city and state, province, and/or country where this report was signed (Dated at_____).
- The day of the month on which the report was filed with the Oregon Department of Transportation (This_____).
- The month in which the report was filed (Day of___).
- The year in which the report was filed.
- The name of the authorized agent signing the certificate (Print).
- Your title (Owner, President, Controller, Tax Supervisor, etc.).
- SIGN YOUR NAME **BY HAND** AS AUTHORIZED AGENT

TAX REPORT FILING AND PAYMENT INSTRUCTIONS

Reporting Due Date Information: The completed tax report and remittance must be ***postmarked*** by the US Postal Service no later than the 25th day of each month following the calendar month in which the motor vehicle fuel and/or aircraft fuel was sold, used or distributed. When the 25th of the month falls on a Saturday, Sunday or legal holiday, the tax report and remittance shall be postmarked no later than the next business day.

Organizing your Report For Filing

Before submitting the completed tax report to the Fuels Tax Group, arrange the documents in the following sequence:

- Oregon Tax Report (Form 1302)
- Explanation for entries on line 13 of the Oregon Tax Report (Form 1302) (if any)
- Oregon Stock Summary (Form 1303)

Followed by applicable Schedules in numerical sequence:

- Oregon Supporting Schedule(s) 1 A, B, C, and/or D in detail format sorted and subtotaled by supplier
- Oregon Supporting Schedule(s) 2 A, B, C, and/or D in detail format sorted and subtotaled by supplier
- Oregon Supporting Schedule(s) 3 A, B, C, and/or D in detail format sorted and subtotaled by state then by customer/destination facility
- Oregon Supporting Schedule(s) 4 A, B, C, and/or D in detail format sorted and subtotaled by state then by destination facility
- Oregon Supporting Schedule(s) 5.1 A, B, C, and/or D in detail format sorted and subtotaled by destination facility
- Oregon Supporting Schedule(s) 5.2 A, B, C, and/or D in detail format sorted and subtotaled by customer
- Oregon Supporting Schedule(s) 5.3 A, B, C, and/or D in detail format sorted and subtotaled by customer
- Oregon Supporting Schedule(s) 6 A, B, C, and/or D in detail format. Detailed Schedule 6 prepared and totaled separately for each customer and furnished in duplicate. Customer totals are then summarized on a separate Schedule 6X Summary (Form 1305X) by product.
- Oregon Supporting Schedule(s) 7 A, B, C, and/or D in detail format. Provide a separate detailed Schedule 7 for each state, sorted and subtotaled by customer/destination facility, furnished in duplicate.
- Oregon Supporting Schedule(s) 8 A, B, C, and/or D in detail format sorted and subtotaled by customer
- Oregon Supporting Miscellaneous Schedule(s) A, B, C and/or D in detail format with appropriate explanation or documentation

Reconciliation Of Completed Tax Report Forms: Confirm that all supporting schedules are complete and present where required. Confirm that detail presented on supporting schedules is accurately totaled and the totals are correctly carried forward to the appropriate lines and columns of the Oregon Stock Summary (Form 1303). Verify that the correct gallons have been carried forward from the Oregon Stock Summary (Form 1303) to the appropriate lines and columns of the Oregon Tax Report (Form 1302). See Common Reporting Mistakes, pages 49-50, for more details.

Remittance Instructions:

Make the check payable to the **Oregon Department of Transportation or O.D.O.T.** Mail the signed Oregon tax report, applicable supporting schedules, and remittance to:

**OREGON DEPARTMENT OF TRANSPORTATION
FUELS TAX GROUP UNIT 06
P O BOX 4395
PORTLAND OR 97208-4395**

Electronic Funds Transfer Information: The Fuels Tax Group will accept payment by electronic funds transfer (EFT). Contact the Fuels Tax Group for assistance if you wish to set up payments by EFT.

Filing Tax Reports For Local Jurisdictions

The Fuels Tax Group administers tax for Oregon, Multnomah County, Washington County and Woodburn, which are separate taxing jurisdictions. Tax reports for each taxing jurisdiction are processed independently and must "stand alone". Each report for each jurisdiction must include complete supporting schedules and detail applicable to the month and jurisdiction for which the report is filed. Supporting detail must be specific for the reported schedule.

Assemble reports for each taxing jurisdiction separately. DO NOT staple tax reports and supporting schedules for one taxing jurisdiction to reports and supporting schedules for another taxing jurisdiction.

Note 1: *The Tax Report (Form 1302), Stock Summary (Form 1303), and Supporting Schedules (Forms 1304 & 1305) must be submitted on State of Oregon forms, as described in these instructions for the tax report to be considered complete. The Fuels Tax Group will not accept the supporting schedules and/or detail for one jurisdiction as support for another jurisdiction. You may be asked to correct and re-submit all or part of a tax report that does not meet reporting requirements as described in these instructions. Missing information or detail may result in additional tax, interest, and/or penalties.*

AMENDED REPORTS - FILING INSTRUCTIONS

AMENDED TAX REPORTS - OVERVIEW

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. Do not show amendments for multiple report periods on the same amended report. The Stock Summary (Form 1303) and the Tax Report (Form 1302) can no longer be used to amend a previously filed report. Use the following forms to prepare amended reports for each product:

PRODUCT TO BE AMENDED	FORMS TO USE
Gasoline and ethanol gasoline	Oregon Gasoline Only Amended Stock Summary (Form 1303MA)
Gasoline and ethanol gasoline	Oregon Gasoline Only Amended Tax Report (Form 1302MA)
Aviation gasoline	Oregon Aviation Gasoline Only Amended Stock Summary (Form 1303AA)
Aviation gasoline	Oregon Aviation Gasoline Only Amended Tax Report (Form 1302AA)
Jet Fuel	Oregon Jet Fuel Only Amended Stock Summary (Form 1303JA)
Jet Fuel	Oregon Jet Fuel Only Amended Tax Report (Form 1302JA)

FORM LAYOUT: The Stock Summary and Tax Report Forms used to amend previously filed tax reports are formatted with three columns labeled Column A, Column B, and Column C. See Line by Line Amended Tax Report Instructions on pages 36 through 47.

- Column A for both Amended Stock Summary and Amended Tax Report is used to show gallons and amounts previously reported for the period to be amended.
- Column B for both Amended Stock Summary and Amended Tax Report will contain only increases or decreases to gallons and amounts previously reported for each line item. Column B of the amended Tax Report will also contain computations of additional tax liability/credit and additional interest and penalty due as a result of the change(s).
- Column C for both Amended Stock Summary and Amended Tax Report is the sum of Columns A and B.

SUPPORTING AMENDED SCHEDULES: Include Amended Supporting Schedules where the line item description on the Amended Stock Summary includes a reference to an Amended Supporting Schedule (Amended Schedules 1-8). The Amended Supporting Schedules must be prepared on Forms 1304 and / or 1305. Check the box on the Forms 1304 and/or 1305 to indicate an Amended Schedule. The Amended Supporting Schedules will support only the gallons shown in Column B.

OREGON MOTOR VEHICLE FUEL (GASOLINE ONLY) - AMENDED STOCK SUMMARY (FORM 1303MA)

This form is used to correct Stock Summary (Form 1303) for GASOLINE / ETHANOL GASOLINE ONLY. Use Forms 1303AA and 1303JA to report corrections for aviation gasoline and jet fuel. (See separate instructions).

HEADER INFORMATION

Licensee Name: Enter the name under which your Oregon Motor Vehicle/Aircraft Fuel Dealers license is issued.

License #: Enter your Oregon Motor Vehicle/Aircraft Fuel Dealer's license number.

Month / Year: Enter the name of the calendar month and the year for which this report is filed.

Amendment #: If this Stock Summary is the first amended Stock Summary after filing the original Stock Summary (Form 1303) for the tax period, enter "1". If this Stock Summary is a subsequent amendment enter the appropriate number indicating the 2nd amendment, etc.

COLUMNS A THROUGH C

Column A - Lines 1 – 19 Enter the gallons reported on lines 1 through 19 of the originally filed Oregon Stock Summary (Form 1303) **Column A** to the corresponding line of the Amended Stock Summary (Form 1303MA) **Column A**. If there have been previous amendments for this tax period, enter the gallons reported from **Column C** of the most recently Amended Stock Summary (Form 1303MA).

NOTE: If you are using Form 1303MA for the first time, the gallons entered in Column A represent the sum of the gallons reported on the originally filed Stock Summary (Form 1303) and all previously amended gallons for each line item.

Column B - Lines 1 – 19 Enter in **Column B**, lines 1 – 19, **only** increases or decreases from the gallons previously reported. Enter the gallon increase or decrease for each line you are changing. Show decreases in parentheses. Amended Supporting Schedules are required for the gallons entered in **Column B** as indicated on the Amended Stock Summary (Form 1303MA). ***The amended schedules should include only the gasoline and/or ethanol gasoline gallons increased or decreased as shown in Column B.***

The amended schedules to be used in support of the statement on (Form 1303MA) are:

1. Amended Schedules 1A, 1B, 2A, 2B, 3A, 3B, 4A, & 4B (Form 1304 - Multiple Use - Receipts). Check the box to indicate amended schedule. Show only the gallons increased or decreased from previously filed schedules. See pages 12 through 16 for instructions.
2. Amended Schedules 5.1A, 5.1B, 5.2A, 5.2B, 5.3A, 5.3B, 6A, 6B, 7A, 7B, 8A, & 8B (Form 1305 - Multiple Use - Distribution). Check the box to indicate amended schedule. Show only the gallons increased or decreased from previously filed schedules. See pages 17 through 24 for instructions.

*NOTE: If changes are entered in **Column B** for which supporting amended schedule(s) on Forms 1304 or 1305 are not required, attach a separate, detailed statement explaining the change.*

Column C - Lines 1 – 19 To determine the amounts to enter on lines 1 through 19 in this column,

- Add the increase in **Column B** to **Column A** or
- Subtract the decrease in **Column B** from **Column A**.
- For any line you do not change; forward the gallons from **Column A** to **Column C**.
- In most cases Line 19 must agree with Line 7 for all columns. However, when correcting a prior Stock Summary out-of-balance error, Line 19 for Column A and B may not agree with Line 7 due to offsetting correcting entries.

Complete the Oregon Motor Vehicle Fuel (Gasoline Only) License Tax Report - Amended (Form 1302MA) using the instructions below.

OREGON MOTOR VEHICLE FUEL (GASOLINE ONLY) – LICENSE TAX REPORT - AMENDED (FORM 1302MA)

This form is used to correct the Tax Report (Form 1302) for GASOLINE / ETHANOL GASOLINE ONLY. Use Forms 1302AA and 1302JA to report corrections for aviation gasoline and jet fuel. (See separate instructions).

HEADER INFORMATION

Month / Year: Enter the name of the calendar month and the year for which this report is filed.

Amendment #: If this Tax Report is the first amended Tax Report after filing the original Oregon Tax Report (Form 1302) for the tax period, enter "1". If this Tax Report is a subsequent amendment enter the appropriate number indicating the 2nd amendment, etc.

Licensee Name / Address / City / State / Zip Code: Enter the name under which your Oregon Motor Vehicle/Aircraft Fuel License is issued. Enter your current mailing address. If your address has changed since your last report, you must contact the ODOT Fuels Tax Group to notify us of this change.

License #: Enter your Oregon Motor Vehicle/Aircraft Fuel Dealer's license number.

Soc Sec # or FEIN: In the case of a sole proprietorship, enter the social security number. In the case of a partnership, limited liability corporation, or corporation, enter the federal employer identification number.

COLUMNS A THROUGH C

Column A – Lines 1 – 16 Enter the gallons reported on lines **1 through 16** of the original Oregon Motor Vehicle/Aircraft Fuel License Tax Report (Form 1302) **Column A**, to the corresponding line of the Oregon Motor Vehicle Fuel (Gasoline Only) License Tax Report Amended (Form 1302MA) **Column A**. If there have been previous amendments for this tax period, enter the gallons reported from **Column C** of the most recent Oregon Motor Vehicle Fuel (Gasoline Only) Amended Tax Report (Form 1302MA).

NOTE: If you are using Form 1302MA for the first time, the gallons entered in Column A represent the sum of the gallons and amounts reported on the originally filed Tax Report (Form 1302) and all previously amended gallons and amounts for each line item.

Column B – Lines 1 – 8 The gallons entered in **Column B, lines 1 through 8**, reflect only increases or decreases from the gallons previously reported. Enter the gallon increase or decrease for each line you are changing. Show decreases in parentheses.

The amended schedule(s) to be used in support of the changes made in Column B of the Amended Tax Report (gasoline) (Form 1303MA) are the Amended Stock Summary (Form 1303MA) and required supporting amended schedules.

NOTE: If changes are entered in Column B for which an Amended Stock Summary (Form 1303MA) and supporting amended schedule(s) are not required, attach a separate, detailed statement explaining the change.

Column B - Lines 9 - 16:

LINE 9 - TOTAL DEDUCTIONS - Enter the sum of lines 4, 5, 6, 7, & 8 for Column B.

LINE 10 - TOTAL GALLONS SUBJECT TO OREGON FUEL TAX - Equals line 3 minus line 9 for Column B.

LINE 11 - TAX RATE - This is the Oregon motor vehicle fuel tax rate. You will be notified if this rate changes.

LINE 12 - TAX DUE - Line 10 multiplied by line 11 for Column B.

LINE 13 - OTHER ADDITIONS OR CREDITS - Attach explanation immediately behind Tax Report (Form 1302).
Enter other charges or credits as initiated by the Fuels Tax Group in Column B.

LINE 14 - INTEREST - See page 30 for instructions.

LINE 15 - PENALTIES - See page 30 for instructions.

LINE 16 - TOTAL DUE - This is the sum of lines 12, 13, 14, & 15 for Column B.

Column C - Lines 1 – 16 To determine the amounts to enter on lines **1 through 16** in this column,

- Add the increase in **Column B** to **Column A** or
- Subtract the decrease in **Column B** from **Column A**
- For any line you do not change, forward the gallons from **Column A** to **Column C**.

Column C - Lines 17 & 18:

LINE 17 - AMOUNT PAID WITH ORIGINAL REPORT AND PREVIOUS AMENDMENTS - Enter the amount paid with original report and previous amendments.

LINE 18 - AMOUNT DUE OR (OVERPAYMENT) - Subtract line 17 from line 16. If line 16 exceeds line 17, remit the amount due to ODOT. See Remittance Instructions, Page 33. If line 16 is less than line 17, contact the Fuels Tax Group for instructions.

CERTIFICATE INSTRUCTIONS - See instructions on page 31.

REMITTANCE INSTRUCTIONS - See instructions on page 33.

OREGON MOTOR VEHICLE FUEL (AVIATION GASOLINE ONLY) - AMENDED STOCK SUMMARY (FORM 1303AA)

This form is used to correct Stock Summary (Form 1303) for AVIATION GASOLINE ONLY. Use Forms 1303MA and 1303JA to report corrections for gasoline / ethanol gasoline and jet fuel. (See separate instructions).

HEADER INFORMATION

Licensee Name: Enter the name under which your Oregon Motor Vehicle/Aircraft Fuel Dealers license is issued.

License #: Enter your Oregon Motor Vehicle/Aircraft Fuel Dealer's license number.

Month / Year: Enter the name of the calendar month and the year for which this report is filed.

Amendment #: If this Stock Summary is the first amended Stock Summary after filing the original Stock Summary (Form 1303) for the tax period, enter "1". If this Stock Summary is a subsequent amendment enter the appropriate number indicating the 2nd amendment, etc.

COLUMNS A THROUGH C

Column A - Lines 1 – 19 Enter the gallons reported on lines 1 through 19 of the originally filed Oregon Stock Summary (Form 1303) **Column B** to the corresponding line of the Amended Stock Summary (Form 1303AA) **Column A**. If there have been previous amendments for this tax period, enter the gallons reported from **Column C** of the most recently Amended Stock Summary (Form 1303AA).

NOTE: If you are using Form 1303AA for the first time, the gallons entered in Column A represent the sum of the gallons reported on the originally filed Stock Summary (Form 1303) and all previously amended gallons for each line item.

Column B - Lines 1 – 19 Enter in **Column B**, lines 1 – 19, **only** increases or decreases from the gallons previously reported. Enter the gallon increase or decrease for each line you are changing. Show decreases in parentheses. Amended Supporting Schedules are required for the gallons entered in **Column B** as indicated on the Amended Stock Summary (Form 1303AA). ***The amended schedules should include only the Aviation gasoline gallons increased or decreased as shown in Column B.***

The amended schedules to be used in support of the statement on (Form 1303AA) are:

1. Amended Schedules 1C, 2C, 3C, & 4C (Form 1304 - Multiple Use - Receipts) Check the box to indicate amended schedule. Show only the gallons increased or decreased from previously filed schedules. See pages 12 through 16 for instructions.
2. Amended Schedules 5.1C, 5.2C, 5.3C, 6C, 7C, & 8C (Form 1305 - Multiple Use - Distribution) Check the box to indicate amended schedule. Show only the gallons increased or decreased from previously filed schedules. See pages 17 through 24 for instructions.

*NOTE: If changes are entered in **Column B** for which supporting amended schedule(s) on Forms 1304 or 1305 are not required, attach a separate, detailed statement explaining the change.*

Column C - Lines 1 – 19 To determine the amounts to enter on lines 1 through 19 in this column,

- Add the increase in **Column B** to **Column A** or
- Subtract the decrease in **Column B** from **Column A**.
- For any line you do not change; forward the gallons from **Column A** to **Column C**.
- In most cases Line 19 must agree with Line 7 for all columns. However, when correcting a prior Stock Summary out-of-balance error, Line 19 for Column A and B may not agree with Line 7 due to offsetting correcting entries.

Complete the Oregon Motor Vehicle Fuel (Aviation Gasoline Only) License Tax Report - Amended (Form 1302AA) using the instructions below.

OREGON MOTOR VEHICLE FUEL (GASOLINE ONLY) – LICENSE TAX REPORT - AMENDED (FORM 1302AA)

This form is used to correct the Tax Report (Form 1302) for AVIATION GASOLINE ONLY. Use Forms 1302MA and 1302JA to report corrections for gasoline / ethanol gasoline and jet fuel. (See separate instructions).

HEADER INFORMATION

Month / Year: Enter the name of the calendar month and the year for which this report is filed.

Amendment #: If this Tax Report is the first amended Tax Report after filing the original Tax Report (Form 1302) for the tax period, enter "1". If this Tax Report is a subsequent amendment enter the appropriate number indicating the 2nd amendment, etc.

Licensee Name / Address / City / State / Zip Code: Enter the name under which your Oregon Motor Vehicle/Aircraft Fuel License is issued. Enter your current mailing address. If your address has changed since your last report, you must contact the ODOT Fuels Tax Group to notify us of this change.

License #: Enter your Oregon Motor Vehicle/Aircraft Fuel Dealer's license number.

Soc Sec # or FEIN: In the case of a sole proprietorship, enter the social security number. In the case of a partnership, limited liability corporation, or corporation, enter the federal employer identification number.

COLUMNS A THROUGH C

Column A – Lines 1 – 16 Enter the gallons reported on lines **1 through 16** of the original Oregon Motor Vehicle/Aircraft Fuel License Tax Report (Form 1302) **Column B**, to the corresponding line of the Motor Vehicle Fuel (Aviation Gasoline Only) License Tax Report Amended (Form 1302AA) **Column A**. If there have been previous amendments for this tax period, enter the gallons reported from **Column C** of the most recent Oregon Motor Vehicle Fuel (Aviation Gasoline Only) Amended Tax Report (Form 1302AA).

NOTE: If you are using Form 1302AA for the first time, the gallons entered in Column A represent the sum of the gallons and amounts reported on the originally filed Tax Report (Form 1302) and all previously amended gallons and amounts for each line item.

Column B – Lines 1 – 8 The gallons entered in **Column B, lines 1 through 8**, reflect only increases or decreases from the gallons previously reported. Enter the gallon increase or decrease for each line you are changing. Show decreases in parentheses.

The amended schedule(s) to be used in support of the changes made in Column B of the Amended Tax Report (aviation gasoline) (Form 1303AA) are the Amended Stock Summary (Form 1303AA) and required supporting amended schedules.

NOTE: If changes are entered in Column B for which an Amended Stock Summary (Form 1303AA) and supporting amended schedule(s) are not required, attach a separate, detailed statement explaining the change.

Column B - Lines 9 - 16:

LINE 9 - TOTAL DEDUCTIONS - Enter the sum of lines 4, 5, 6, 7, & 8 for Column B.

LINE 10 - TOTAL GALLONS SUBJECT TO OREGON FUEL TAX - Equals line 3 minus line 9 for Column B.

LINE 11 - TAX RATE - This is the Oregon motor vehicle fuel tax rate. You will be notified if this rate changes.

LINE 12 - TAX DUE - Line 10 multiplied by line 11 for Column B.

LINE 13 - OTHER ADDITIONS OR CREDITS - Attach explanation immediately behind Tax Report (Form 1302).
Enter other charges or credits as initiated by the Fuels Tax Group in Column B.

LINE 14 - INTEREST - See page 30 for instructions.

LINE 15 - PENALTIES - See page 30 for instructions.

LINE 16 - TOTAL DUE - This is the sum of lines 12, 13, 14, & 15 for Column B.

Column C - Lines 1 – 16 To determine the amounts to enter on lines **1 through 16** in this column,

- Add the increase in **Column B** to **Column A** or
- Subtract the decrease in **Column B** from **Column A**
- For any line you do not change, forward the gallons from **Column A** to **Column C**.

Column C - Lines 17 & 18:

LINE 17 - AMOUNT PAID WITH ORIGINAL REPORT AND PREVIOUS AMENDMENTS - Enter the amount paid with original report and previous amendments.

LINE 18 - AMOUNT DUE OR (OVERPAYMENT) - Subtract line 17 from line 16. If line 16 exceeds line 17, remit the amount due to ODOT. See Remittance Instructions, Page 33. If line 16 is less than line 17, contact the Fuels Tax Group for instructions.

CERTIFICATE INSTRUCTIONS - See instructions on page 31.

REMITTANCE INSTRUCTIONS - See instructions on page 33.

OREGON MOTOR VEHICLE FUEL (JET FUEL ONLY) - AMENDED STOCK SUMMARY (FORM 1303JA)

This form is used to correct Stock Summary (Form 1303) for JET FUEL ONLY. Use Forms 1303MA and 1303AA to report corrections for gasoline / ethanol gasoline and aviation gasoline. (See separate instructions).

HEADER INFORMATION

Licensee Name: Enter the name under which your Oregon Motor Vehicle/Aircraft Fuel Dealers license is issued.

License #: Enter your Oregon Motor Vehicle/Aircraft Fuel Dealer's license number.

Month / Year: Enter the name of the calendar month and the year for which this report is filed.

Amendment #: If this Stock Summary is the first amended Stock Summary after filing the original Stock Summary (Form 1303) for the tax period, enter "1". If this Stock Summary is a subsequent amendment enter the appropriate number indicating the 2nd amendment, etc.

COLUMNS A THROUGH C

Column A - Lines 1 – 19 Enter the gallons reported on lines 1 through 19 of the originally filed Oregon Stock Summary (Form 1303) **Column C** to the corresponding line of the Amended Stock Summary (Form 1303JA) **Column A**. If there have been previous amendments for this tax period, enter the gallons reported from **Column C** of the most recently Amended Stock Summary (Form 1303JA).

NOTE: If you are using Form 1303JA for the first time, the gallons entered in Column A represent the sum of the gallons reported on the originally filed Stock Summary (Form 1303) and all previously amended gallons for each line item.

Column B - Lines 1 – 19 Enter in **Column B**, lines 1 – 19, **only** increases or decreases from the gallons previously reported. Enter the gallon increase or decrease for each line you are changing. Show decreases in parentheses. Amended Supporting Schedules are required for the gallons entered in **Column B** as indicated on the Amended Stock Summary (Form 1303JA). ***The amended schedules should include only the gasoline and/or ethanol gasoline gallons increased or decreased as shown in Column B.***

The amended schedules to be used in support of the statement on (Form 1303JA) are:

1. Amended Schedules 1D, 2D, 3D, & 4D (Form 1304 - Multiple Use - Receipts) Check the box to indicate amended schedule. Show only the gallons increased or decreased from previously filed schedules. See pages 12 through 16 for instructions.
2. Amended Schedules 5.1D, 5.2D, 5.3D, 6D, 7D, & 8D (Form 1305 - Multiple Use - Distribution) Check the box to indicate amended schedule. Show only the gallons increased or decreased from previously filed schedules. See pages 17 through 24 for instructions.

*NOTE: If changes are entered in **Column B** for which supporting amended schedule(s) on Forms 1304 or 1305 are not required, attach a separate, detailed statement explaining the change.*

Column C - Lines 1 – 19 To determine the amounts to enter on lines 1 through 19 in this column,

- Add the increase in **Column B** to **Column A** or
- Subtract the decrease in **Column B** from **Column A**.
- For any line you do not change; forward the gallons from **Column A** to **Column C**.
- In most cases Line 19 must agree with Line 7 for all columns. However, when correcting a prior Stock Summary out-of-balance error, Line 19 for Column A and B may not agree with Line 7 due to offsetting correcting entries.

Complete the Oregon Motor Vehicle Fuel (Jet Fuel Only) License Tax Report - Amended (Form 1302JA) using the instructions below.

OREGON MOTOR VEHICLE FUEL (JET FUEL ONLY) – LICENSE TAX REPORT - AMENDED (FORM 1302JA)

This form is used to correct the Tax Report (Form 1302) for JET FUEL ONLY. Use Forms 1302MA and 1302AA to report corrections for gasoline / ethanol gasoline and aviation gasoline. (See separate instructions).

HEADER INFORMATION

Month / Year: Enter the name of the calendar month and the year for which this report is filed.

Amendment #: If this Tax Report is the first amended Tax Report after filing the original Tax Report (Form 1302) for the tax period, enter "1". If this Tax Report is a subsequent amendment enter the appropriate number indicating the 2nd amendment, etc.

Licensee Name / Address / City / State / Zip Code: Enter the name under which your Oregon Motor Vehicle/Aircraft Fuel License is issued. Enter your current mailing address. If your address has changed since your last report, you must contact the ODOT Fuels Tax Group to notify us of this change.

License #: Enter your Oregon Motor Vehicle/Aircraft Fuel Dealer's license number.

Soc Sec # or FEIN: In the case of a sole proprietorship, enter the social security number. In the case of a partnership, limited liability corporation, or corporation, enter the federal employer identification number.

COLUMNS A THROUGH C

Column A – Lines 1 – 16 Enter the gallons reported on lines **1 through 16** of the original Oregon Motor Vehicle/Aircraft Fuel License Tax Report (Form 1302) **Column C**, to the corresponding line of the Motor Vehicle Fuel (Jet Fuel Only) License Tax Report Amended (Form 1302JA) **Column A**. If there have been previous amendments for this tax period, enter the gallons reported from **Column C** of the most recent Oregon Motor Vehicle Fuel (Jet Fuel Only) Amended Tax Report (Form 1302JA).

NOTE: If you are using Form 1302JA for the first time, the gallons entered in Column A represent the sum of the gallons and amounts reported on the originally filed Tax Report (Form 1302) and all previously amended gallons and amounts for each line item.

Column B – Lines 1 – 8 The gallons entered in **Column B, lines 1 through 8**, reflect only increases or decreases from the gallons previously reported. Enter the gallon increase or decrease for each line you are changing. Show decreases in parentheses.

The amended schedule(s) to be used in support of the changes made in Column B of the Amended Tax Report (Jet Fuel) (Form 1303JA) are the Amended Stock Summary (Form 1303JA) and required supporting amended schedules.

NOTE: If changes are entered in Column B for which an Amended Stock Summary (Form 1303JA) and supporting amended schedule(s) are not required, attach a separate, detailed statement explaining the change.

Column B - Lines 9 - 16:

LINE 9 - TOTAL DEDUCTIONS - Enter the sum of lines 4, 5, 6, 7, & 8 for Column B.

LINE 10 - TOTAL GALLONS SUBJECT TO OREGON FUEL TAX - Equals line 3 minus line 9 for Column B.

LINE 11 - TAX RATE - This is the Oregon motor vehicle fuel tax rate. You will be notified if this rate changes.

LINE 12 - TAX DUE - Line 10 multiplied by line 11 for Column B.

LINE 13 - OTHER ADDITIONS OR CREDITS - Attach explanation immediately behind Tax Report (Form 1302).
Enter other charges or credits as initiated by the Fuels Tax Group in Column B.

LINE 14 - INTEREST - See page 30 for instructions.

LINE 15 - PENALTIES - See page 30 for instructions.

LINE 16 - TOTAL DUE - This is the sum of lines 12, 13, 14, & 15 for Column B.

Column C - Lines 1 – 16 To determine the amounts to enter on lines **1 through 16** in this column,

- Add the increase in **Column B** to **Column A** or
- Subtract the decrease in **Column B** from **Column A**
- For any line you do not change, forward the gallons from **Column A** to **Column C**.

Column C - Lines 17 & 18:

LINE 17 - AMOUNT PAID WITH ORIGINAL REPORT AND PREVIOUS AMENDMENTS - Enter the amount paid with original report and previous amendments.

LINE 18 - AMOUNT DUE OR (OVERPAYMENT) - Subtract line 17 from line 16. If line 16 exceeds line 17, remit the amount due to ODOT. See Remittance Instructions, Page 33. If line 16 is less than line 17, contact the Fuels Tax Group for instructions.

CERTIFICATE INSTRUCTIONS - See instructions on page 31.

REMITTANCE INSTRUCTIONS - See instructions on page 33.

REFERENCE INFORMATION

FUELS TAX CONTACT INFORMATION

Questions regarding these instructions, forms and schedules may be directed to:

**OREGON DEPARTMENT OF TRANSPORTATION
FUELS TAX GROUP
550 CAPITOL ST NE
SALEM OR 97301-2530
PHONE: (503) 378-8150
FAX: (503) 378-3060**

HOW TO OBTAIN FORMS

Forms may be obtained from the Fuels Tax Group Website at:

<http://www.oregon.gov/odot/cs/ftg>

If you do not have access to the Internet call our office. Forms are no longer sent on an annual basis, but will be sent to the Licensee upon request.

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 (Form 1303) and Tax Report (Form 1302)
 - 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 (Form 1302), Oregon Stock Summary (Form 1303) and all supporting schedules. (Round gallons to the nearest whole gallon).
 - Verify agreement between all schedules and Oregon Stock Summary (Form 1303) for each line item AND each applicable fuel type reported.
 - Verify agreement between applicable lines and columns on the Oregon Stock Summary (Form 1303) and the Oregon Tax Report (Form 1302).
 - Verify that Oregon Stock Summary (Form 1303) line 7 agrees with line 19 for all columns.
 - Verify agreement between Oregon Stock Summary (Form 1303) line 14 and Tax Report (Form 1302) 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. See Note 1 on page 33.

4. NOT RECONCILING AMOUNT ON REMITTANCE CHECK TO THE OREGON TAX REPORT

- Compute tax on the Oregon Tax Report (Form 1302), line 12 by multiplying line 10 by line 11 for all columns.
- Verify that the sum of lines 12 through 15 on Form 1302 equals line 16 for all columns.
- Confirm that the remittance check agrees with Oregon Tax Report (Form 1302), 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 (Form 1302). See Remittance Instructions on page 33.

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.

RECORDS TO BE MAINTAINED

Pursuant to the authority granted in the Oregon statutes, it is required that each licensee keep at least the following records:

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, transfer and loss or gain.

PURCHASE JOURNAL showing the number of gallons of motor vehicle fuel purchased or received within Oregon for each month, supported by purchase invoices, bills of lading or other documents.

SALES JOURNAL showing the number of gallons of motor vehicle fuel sold or distributed within Oregon for 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 sale 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 the different products shipped thereunder 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 than the 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 delivering branch sells and/or distributes motor vehicle/aircraft fuel to out-of-state locations, the invoice or shipping document shall clearly show the customer or delivery facility name, delivery point city and state where the licensed dealer actually made delivery.

A RECORD SHOWING ALL WITHDRAWALS OF MOTOR VEHICLE FUEL FROM STORAGE FOR USE BY THE LICENSED DEALER. Such record shall be summarized into monthly totals and should show separately the number of gallons used for non-highway purposes and the number of gallons used in highway vehicles. Records shall also be maintained showing the total number of miles traveled each month and the total number of gallons of fuel used (segregated as to fuel withdrawn from the licensee's bulk storage and fuel received from other sources by each highway vehicle). Such records are to be kept in the accounting office where the periodic tax audit is to be made and must cover all distributing stations or branches which are operated under the dealer license, whether such distributing stations and branches are operated by employees of the licensee or by commission agents. In addition,

individual fueling records, including purchase invoices, when fuel for vehicles is obtained from sources other than licensee's bulk storage, shall be kept and made available for audit when requested.

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

AUDITS

The Oregon Department of Transportation Fuels Tax Group is responsible for the administration of the Oregon Fuels Tax Laws. The Fuels Tax Group of the Oregon Department of Transportation conducts periodic audits of tax reports submitted by Oregon Motor Vehicle/Aircraft Fuel Dealers. The Fuels Tax Group may also conduct any investigation it considers necessary to administer the Oregon fuel tax laws.

LOCATION OF RECORDS:

Records supporting Oregon motor vehicle/aircraft fuel tax reports are to be summarized into calendar month totals and should be centralized in the accounting office where the periodic tax audit is to be made. If a field audit is performed, the auditor will advise the Licensee of the records to be made available at audit. Such records should be retrieved prior to the auditor's arrival and located in an area conveniently accessed by the auditor.

REIMBURSEMENT OF TRAVEL EXPENSES FOR AUDITS OUTSIDE THE STATE OF OREGON:

Pursuant to OAR 735-170-0010(7), if at any time the auditor for the State is required to go outside the State of Oregon in order to examine the Licensee's records, the Licensee shall reimburse the State for travel expenses, including transportation and meals and lodging costs incurred by said auditor.

NOTE: Through the instructions in this pamphlet, the Fuels Tax Group has attempted to completely and correctly advise Licensees on proper tax report completion. 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 the special situation.

GLOSSARY: (Definitions of Fuel Tax Terms)

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 such aircraft as helicopters, and 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 improve engine emissions).

ETHANOL GASOLINE Gasoline that has been blended with ethanol to produce an ethanol blended gasoline - A combination of ethanol and gasoline

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.

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:

- a. 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.
- b. Produces, refines, manufactures or compounds motor vehicle fuels or aircraft fuels in the State of Oregon for sale, use or distribution in Oregon.
- c. 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.
- d. 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.