

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

State of OREGON

Use Fuel Seller Tax Report

Forms available at:
<http://fuelstax.oregon.gov>
FUELS TAX GROUP
550 CAPITOL ST NE
SALEM OR 97301-2530
PHONE: (503) 378-8150 or (888) 753-2525
FAX: (503) 378-3060

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

CALENDAR MONTH(S) and YEAR FOR THIS REPORT: _____

CHECK BOX IF THIS REPORT REVISES A PREVIOUS REPORT

Licensee Name		License #
Address		
City	State/Zip Code	

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

MAKE CHECKS PAYABLE TO OREGON DEPARTMENT OF TRANSPORTATION (ODOT)

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

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

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

State of Oregon Use Fuel Seller Tax Report

SCHEDULE 1 - Use Fuel Handled

Forms available at:
www.oregon.gov/odot/cs/ftg
 FUELS TAX GROUP
 550 CAPITOL ST NE
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Use this schedule to report Use Fuel handled at all locations with a storage tank.

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

NAME & LICENSE #: _____

REPORT PERIOD: _____

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

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

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

State of Oregon Use Fuel Seller Tax Report

SCHEDULE 2 - Retail Station Operations (Pump Meter Readings)

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

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

NAME & LICENSE #: _____

REPORT PERIOD: _____

LOCATION NAME/NUMBER: _____

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

GALLONS SOLD
 Add gallons sold for each pump.

PUMP # PUMP # PUMP # PUMP # PUMP #

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

PUMP # PUMP # PUMP # PUMP # PUMP #

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

* EX-TAX SALES

** TAXABLE SALES FOR THIS LOCATION

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

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

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

OREGON EXEMPTION CERTIFICATE

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

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

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

STATEMENT OF CERTIFICATION:

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

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

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

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

SELLER: _____

CUSTOMER: _____

ACCOUNT NUMBER: _____

ADDRESS: _____

CITY: _____

STATE/ZIP CODE: _____

SIGNATURE: _____

DATE: _____

PRINT NAME: _____

TITLE: _____

MCTD FILE NUMBER IF BOX '1' CHECKED ABOVE: _____

USER LICENSE NUMBER IF BOX '2' CHECKED ABOVE: _____

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

OREGON EXEMPTION CERTIFICATE -- CARD AND VEHICLE LIST

CUSTOMER: _____ ACCOUNT NUMBER: _____

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

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

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

CUSTOMER SIGNATURE DATE

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