

**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 USER TAX REPORT**

This report must be filed with Dept. of Transportation on or before the 20th day of the month following the calendar month in which the fuel herein reported was used. Quarterly reports, when authorized are due as follows.

Quarter	Period Covered	Due Date
1 st	1-1 to 3-31	April 20
2 nd	4-1 to 6-30	July 20
3 rd	7-1 to 9-30	October 20
4 th	10-1 to 12-31	January 20

Request more forms or information from:

Dept. of Transportation  
 Fuels Tax Group  
 550 Capitol St. NE  
 Salem OR 97301-2530  
 Phone: (503) 378-8150  
 FAX: (503) 378-3060  
 www.oregon.gov/odot/cs/ftg

For the Period Beginning \_\_\_\_\_, 20\_\_\_\_  
 and Ending \_\_\_\_\_, 20\_\_\_\_

(PRINT NAME AND ADDRESS PLAINLY BELOW)

USE FUEL USER LICENSE NUMBER

User Name (and DBA Name)

Number and Street, Route and Box Number, or Post Office Box

Social Security or EIN Number

City State Zip Code

1. TAXABLE GALLONS of "FUEL" as defined by ORS 319.520 (diesel oil, propane, butane, etc.) WHOLE GALLONS ONLY
- a) Used to propel motor vehicles upon Oregon highways/public roads (Schedule 1, Column 11) ..... Gallons
- b) Deduct fuel purchased Oregon-tax-paid (Schedule 2, column g) ..... Gallons  
**NOTE: Invoices must be attached to verify tax payment**
- c) NET TAXABLE gallons of fuel USED in motor vehicles (Line 1-a minus 1-b) ..... Gallons
2. Tax at 24¢ per gallon (Computed on gallons shown in item 1-c) ..... \$ \_\_\_\_\_
3. Interest (.000329 X number of days late X amount of tax due = interest) ..... \$ \_\_\_\_\_
4. Penalties —(a) 10% of delinquent tax for late payment ..... + \$ \_\_\_\_\_  
 (Interest does not apply on penalty)
- (b) 25% of tax for using fuel without license or emblem + \$ \_\_\_\_\_ \$ \_\_\_\_\_  
 (Interest does not apply on penalty)
5. Other charges (or credits) explain .....
- ..... ( +,-) \$ \_\_\_\_\_
6. Total tax, interest, penalty and other items due State of Oregon (Total of items 2, 3, 4, and 5) ..... \$ \_\_\_\_\_

**MAKE CHECKS PAYABLE TO OREGON DEPARTMENT OF TRANSPORTATION (O.D.O.T.)**

**CERTIFICATE**

I hereby certify that this report including the accompanying schedules and statements is a true and complete report of the number of gallons of "fuel" as defined by ORS 319.520, used to propel motor vehicles on the highways of the State of Oregon.

Dated at \_\_\_\_\_, this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_

Signed \_\_\_\_\_ By \_\_\_\_\_ Title \_\_\_\_\_

NOTE: If this report is made by a corporation, partnership, limited liability corporation or association, it must be signed by one of the principal officers, owners or partners. An individual is required to sign his/her own report.

**(SEE REVERSE SIDE OF THIS SHEET FOR INSTRUCTIONS)**

## INSTRUCTIONS FOR PREPARING USE FUEL USER TAX REPORT

- I. "FUEL" as defined by ORS 319.520, includes diesel oil, butane, propane, and any other product except gasoline, used to propel a motor vehicle on Oregon highways/public roads.

Each licensed user of fuel is required to:

- II. (1) File a monthly report of miles operated and fuel used, except that:
  - (a) Users with a monthly tax obligation of less than \$300.00 are authorized to file quarterly reports.
  - (b) Users with an annual tax obligation of less than \$100.00 may be authorized to file an annual report which is due not later than January 20 of the next calendar year. Request authorization from Department.
  - (c) Licensed users who operate a vehicle with a light weight of less than 8,000 pounds may file an annual report which is due not later than March 1 of the next calendar year. Users of fuel in this classification may keep an accurate record of Oregon highway miles operated and compute the gallons of fuel used by applying a reasonable miles per gallon figure. Licensed users who operate two or more vehicles weighing less than 8,000 pounds are required to file monthly or quarterly returns.
- III. TAX REPORTS are to be prepared on this form for a calendar month, or a calendar quarter and are to be accompanied by the proper remittance. They must be filed (postmarked) not later than the 20th of the following month. Users will supply the information required on pages 1,3 and 4.
  - (1) Schedule 1 - Vehicle Operation. The average miles per gallon rate (column 10) will be computed by dividing total miles (column 5) by total fuel used (column 9). Taxable gallons (column 11) will be computed by dividing the Oregon use fuel miles (column 8) by the average miles per gallon (column 10).
  - (2) Schedule 2 - Fuel Receipts. This schedule will show the detail of fuel delivered into the vehicle fuel tanks from the user's storage and from purchases. Separate columns are provided for ex-tax and tax paid deliveries and purchases. The totals of these two columns must equal the total of column 9 on schedule 1. The total of tax paid purchases (column g) should be carried forward to line (b) on page 1 to obtain credit for the Oregon tax paid.
  - (3) If the space provided is insufficient, please attach separate sheets.
- IV. INQUIRIES concerning the tax report or the Oregon Use Fuel Tax Law should be directed to the Oregon Dept. of Transportation, Fuels Tax Group, 550 Capitol St NE, Salem Oregon 97301-2530. Telephone (503) 378-8150, FAX (503) 378-3060.

Licensee must provide licensee Social Security number or Federal Employer Identification Number. The Social Security number is requested pursuant to ORS 305.385 and OAR 150-305.100. Social Security number provided pursuant to this authority will be used for administration of state, federal and local tax laws.



