



STATE OF OREGON  
**USE FUEL USER TAX REPORT**

Oregon Department of Transportation



For the Year \_\_\_\_\_

User's Name \_\_\_\_\_

USE FUEL USER LICENSE NUMBER

User's Address \_\_\_\_\_

Social Security or EIN Number \_\_\_\_\_

Type of Fuel Used \_\_\_\_\_

1. Odometer reading at end of year \_\_\_\_\_

2. Odometer reading at beginning of year \_\_\_\_\_

3. Total miles \_\_\_\_\_

4. Less miles outside of Oregon \_\_\_\_\_

5. Total miles operated on Oregon highways/public roads \_\_\_\_\_

6. Average miles per gallon \_\_\_\_\_

7. Gallons of fuel used on Oregon highways/public roads \_\_\_\_\_

8. Less fuel purchased Oregon tax paid. \_\_\_\_\_

**NOTE: Invoices must be attached to verify tax payments**

9. Net taxable gallons \_\_\_\_\_

10. Tax due @ 24¢ per gallon \_\_\_\_\_

11. Interest (.000329 X number of days late X amount of tax due = interest) \_\_\_\_\_

12. 10% late penalty (if applicable) \_\_\_\_\_  
(Interest does not apply to penalty)

13. Total amount due \_\_\_\_\_

**MAKE CHECKS PAYABLE TO OREGON DEPT. OF TRANSPORTATION (ODOT)**

I certify that this is a true report of the gallons of fuel used to operate my vehicle upon Oregon highways/public roads during the calendar year indicated above.

\_\_\_\_\_  
(Date)

\_\_\_\_\_  
(Signature)

Mail original with remittance to pay amount due to:

OREGON DEPT OF TRANSPORTATION  
FUELS TAX GROUP UNIT 06  
PO BOX 4395  
PORTLAND OR 97208-4395

Request more forms or information from:

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](http://www.oregon.gov/odot/cs/ftg)

## SPECIAL INFORMATION

This tax report is for use by persons who operate a motor vehicle with a light weight of 8,000 pounds or less, which is subject to the Oregon Use Fuel Tax Law (ORS 319.510 to 319.880).

Such licensed users of special fuels are required to file at least an annual report of the gallons of fuel used and to pay the Oregon tax on that quantity. Users who operate two or more vehicles weighing less than 8,000 pounds which are subject to the use fuel tax law are required to file monthly or quarterly reports.

The user may maintain an actual record of the gallons of fuel used to operate the vehicle upon Oregon highways/public roads. In lieu of maintaining such a record, the user may:

1. Maintain a record of the miles operated upon Oregon highways/public roads.
2. Apply a reasonable miles per gallon figure to the Oregon miles operated to determine the gallons of fuel used.
3. Fuel purchased Oregon tax paid may be deducted from the total gallons of fuel used in Oregon. The invoices for such purchases **must** be submitted with the report. They will be returned at the request of the user.

A report of the fuel used in any part of the calendar year is due on or before March 1 of the year following.

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 numbers provided pursuant to this authority will be used for administration of state, federal and local tax laws.