OREGON DEPARTMENT OF TRANSPORTATION

CITY OF COQUILLE MOTOR VEHICLE FUEL DEALER LICENSE TAX

INSTRUCTIONS FOR

Form 1482 (Tax Report)
Form 1483 (Stock Summary)
Supporting Schedules
Amended Reports

Oregon Department of Transportation

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INTRODUCTION

Read This First to Familiarize Yourself With the Tax Reports

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 the City of Coquille Motor Vehicle Fuel License tax report.

- Detail transactions entered on Supporting Schedules (Forms 1484 and 1485) carry forward to the Stock Summary (Form 1483)
- Selected entries from the Stock Summary are then carried forward to the Tax Report (Form 1482)

Instructions for the Stock Summary (Form 1483) and Supporting Schedules (Forms 1484 & 1485) are presented concurrently, followed by instructions for the Tax Report (Form 1482). ***Forms 1482 and 1483 cannot be used to file amended reports for previously filed reports. Instructions for filing amended reports begin on page 33.***

RELATIONSHIP BETWEEN THE TAX REPORT AND SUPPORTING SCHEDULES

The Multiple Schedule of Receipts (Form 1484) and the Multiple Schedule of Disbursements (Form 1485) 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, etc) for each product. Totals for these forms are carried forward to the Stock Summary Schedule, Form 1483. When the line item description on the Stock Summary (Form 1483) includes a reference to a supporting schedule, (Schedules 1-8) the supporting schedule(s) must be prepared on Form 1484 and/or 1485 and **are required** to be included with the completed Tax Report documents.

The Stock Summary Schedule (Form 1483) is a **required** supporting schedule for the Tax Report (Form 1482). 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 1484 and 1485 (see above). The gallons entered on certain lines of the Stock Summary (Form 1483) are carried forward to the Tax Report (Form 1482). (See below).

The City of Coquille Motor Vehicle Fuel License Tax Report (Form 1482) is used to report specific summarized motor vehicle 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 1482) are brought forward from the Stock Summary Schedule (Form 1483).

HOW TO USE THE PAGE REFERENCE GUIDES

Page Reference Guides are presented for the Stock Summary (Form 1483) and for the Tax Report (Form 1482). See pages 10 and 26. 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 1483) and the Tax Report (Form 1482). Do not use the Page Reference Guides in place of prescribed tax report forms.

INFORMATION FLOW CHART

SUPPORTING SCHEDULE (FORMS 1484 AND 1485) TO STOCK SUMMARY (FORM1483) TO TAX REPORT (FORM1482)

NOTE: The purpose of this chart is to assist licensees to carry forward supporting schedule totals to the correct lines of the Forms 1483 and 1482. ONLY LINES REQUIRING SUPPORTING SCHEDULES ARE SHOWN HERE. See Instructions section of this booklet.

SUPPORTING SCHEDULES	STOCK SUMMARY (FORM 1483)	TAX REPORT (FORM 1482)
FORM 1484 (SCH 1-4) *FORM 1485 (SCH 5-8)*		
		Line 1 Sales, Use and Distribution (From Form 1483, Line 14)
Schedule 1 - Gallons Received in Coquille Tax-Paid to Supplier	Line 2a Coquille TAX-PAID TO SUPPLIERS (Schedule 1)	Line 4 Coquille Tax-Paid purchases (From Form 1483, Line 2a)
Schedule 2 - Gallons Received in Coquille Tax Not Paid to Supplier	Line 2b Coquille TAX NOT PAID TO SUPPLIERS (Schedule 2)	
Schedule 3 - Gallons Imported Direct to Customer or into Taxable Storage	Line 3 Import Sales (Schedule 3)	
Schedule 4 - Gallons Imported into Ex-Tax Storage	Line 4 Import Transfers (Schedule 4)	
Schedule 5 - Gallons Delivered Subject To Coquille Tax		
Schedule 5.1	Line 8 Deliveries to your own Service Stations, Cardlocks, or Keylocks located in Coquille (Schedule 5.1)	
Schedule 5.2	Line 9 Tax Included Sales or Distribution to Coquille Licensed Dealers (Schedule 5.2)	
Schedule 5.3	Line 10 All Taxable Other Sales, Use & Distribution in Coquille (Schedule 5.3)	
Schedule 6 - Not applicable to Coquille	Line 11 - Not applicable to Coquille	Line 5 Not applicable to Coquille
Schedule 7 - Gallons Exported from Coquille	Line 12 Exports from Coquille (Schedule 7)	Line 6 Exports from Coquille (From Form 1483, Line 12)
Schedule 8 - Gallons Sold to US Armed Forces	Line 13 Sales to U.S. Armed Forces for use in ships, aircraft, or for export (Schedule 8)	Line 7 Sales to U.S. Armed Forces for use in ships, aircraft or for export (From Form 1483, Line 13)
	Line 14 Total Sales, Use & Distribution (Sum of Lines 8-13 forward to Form 1482, Line 1)	

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REPORTING AND FILING INSTRUCTIONS

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

READ INTRODUCTION SECTION FIRST FOR IMPORTANT INFORMATION REGARDING REPORTING THE CITY OF COQUILLE MOTOR VEHICLE FUEL TAXES!

STOCK SUMMARY (FORM 1483) AND SUPPORTING SCHEDULES (FORMS 1484 AND 1485)

Overview and General Instructions

PURPOSE OF STOCK SUMMARY (FORM 1483): The Stock Summary (Form 1483) is used to summarize all receipts, sales, use, and distribution of gasoline, ethanol gasoline and diesel fuel handled in the City of Coquille. The Stock Summary (Form 1483) verifies that the gallons available for sale (beginning inventory and receipts) equals the gallons disbursed and remaining in inventory.

COMPLETING FORM 1483 REQUIRED HEADING INFORMATION: Enter the name under which your City of Coquille Motor Vehicle Fuel Dealer License is issued. Enter your City of Coquille Motor Vehicle 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 1484 and 1485 are required to support certain line items on the Stock Summary (Form 1483). Where the line item description on the Stock Summary (Form 1483) includes a reference to a Supporting Schedule (Schedules 1 – 8), the supporting schedule(s) must be prepared on Form 1484 and/or 1485 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 32.)

LINES THAT DO NOT REQUIRE A SUPPORTING SCHEDULE: Some line items where indicated on the Stock Summary (Form 1483) 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 1483) 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 fuel used, sold, or distributed within the City of Coquille a minimum of 3 years. Records are to be kept available, accessible, and provided to the Fuels Tax Group upon request. See pages 42- 43 for more information regarding Records to be Maintained.**

FORWARDING GALLONS TO THE TAX REPORT (FORM 1483): The gallons reported on several lines of the Stock Summary (Form 1483) are forwarded to various lines of the Tax Report (Form 1482). The line-by-line Stock Summary (Form 1483) instructions will indicate to what line of the Tax Report (Form 1482) the gallons are to be forwarded. **Therefore, the Stock Summary, (Form 1483) and applicable supporting schedules should be completed before attempting to complete the Tax Report (Form 1482).**

CORRECTING A PRIOR REPORT: The Stock Summary (Form 1483) cannot be used to amend a previously filed report. To amend a prior report due to any change other than at audit, use Form 1483MA for Gasoline / Ethanol Gasoline / Diesel. **Report corrections to a prior month's report on amended report forms. Amended tax report instructions begin on page 33.**

COMPLETING FORM 1484 AND FORM 1485 HEADING INFORMATION: Complete the heading information on all supporting schedules to show the name under which your City of Coquille Motor Vehicle Fuel Dealer License is issued, the City of Coquille Motor Vehicle 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).

SCHEDULE PRESENTATION: ***Present information in supporting schedules as instructed. Complete ALL columns on each supporting schedule.*** Report loads by fuel type (gasoline, ethanol gasoline, or diesel fuel, not by fuel grade (premium, mid-grade and regular gasoline). (See Glossary on pages 44-45 for further explanation.) Round load-by-load gallons to the nearest whole gallon.

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 1484 and 1485 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 1484 & 1485) 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 1484 & 1485. Simply circle the appropriate Schedule Number and Product Code that corresponds with the gallons you are reporting. For example: Ethanol Gasoline Gallons received in City of Coquille - Tax-Paid to Supplier, would be reported on a Schedule 1B. 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	Sch #	Gasoline	Ethanol Gasoline	Diesel
SUPPORTING SCHEDULES OF RECEIPTS				
CITY OF COQUILLE TAX-PAID PURCHASES - Supports Stock Summary Form 1483, LINE 2a	**1**	**A**	**B**	**E**
EX-TAX RECEIPTS – Supports Stock Summary Form 1483, LINE 2b	**2**	**A**	**B**	**E**
IMPORT SALES – Supports Stock Summary Form 1483, LINE 3	**3**	**A**	**B**	**E**
IMPORT TRANSFERS - Supports Stock Summary Form 1483, LINE 4	**4**	**A**	**B**	**E**
SUPPORTING SCHEDULES OF DISBURSEMENTS				
TAXABLE SALES to your own facilities - Supports Stock Summary Form 1483, LINE 8	**5.1**	**A**	**B**	**E**
TAXABLE SALES to City of Coquille Dealers - Supports Stock Summary Form 1483, LINE 9	**5.2**	**A**	**B**	**E**
ALL OTHER TAXABLE SALES - Supports Stock Summary Form 1483, LINE 10	**5.3**	**A**	**B**	**E**
NOT CURRENTLY APPLICABLE TO CITY OF COQUILLE				
EXPORTS – Supports Stock Summary Form 1483, LINE 12	**7**	**A**	**B**	**E**
SALES TO U.S. ARMED FORCES - Supports Stock Summary Form 1483, LINE 13	**8**	**A**	**B**	**E**
MISCELLANEOUS SCHEDULE (Supports Form 1482, Line 8 only)	**MISC**	**A**	**B**	**E**

PAGE REFERENCE GUIDE TO INSTRUCTIONS FOR THE STOCK SUMMARY (FORM 1483) AND SUPPORTING SCHEDULES (FORMS 1484 AND 1485)

(Note – for cross-reference use only. Do not use in place of Form 1483 for filing.)

FOR REFERENCE ONLY	*Gasoline, Ethanol Gasoline or Diesel*
RECEIPTS	
1. Opening Physical Inventory (EX-TAX PRODUCT ONLY) ……..	11
2. Gasoline, Ethanol Gasoline and Diesel Acquired in City of Coquille	
a) City of Coquille TAX PAID TO SUPPLIERS (Schedule 1A, 1B and/or 1E) ……..	12
b) City of Coquille TAX NOT PAID TO SUPPLIERS (Schedule 2A, 2B and/or 2E)……..	13
3. Import Sales (Schedule 3A, 3B and/or 3E)……	14
4. Import Transfers (Schedule 4A, 4B and/or 4E)……	15
5. *CURRENTLY NOT APPLICABLE TO CITY OF COQUILLE*……..	
6. From Other Products:	
a) Rebrands ……	16
b) Ethanol you blended with gasoline and/or diesel – (Form 1483A, Line 4) ……..	16
7. TOTAL STOCK TO ACCOUNT FOR (Sum of Lines 1-6b) ……..	16
DISTRIBUTIONS	
8. Deliveries to your own Service Stations, Cardlocks, or Keylocks in Coquille (Schedule 5.1A , 5.1B and/or 5.1E)..	17
9. Tax Included Sales or Distribution to City of Coquille Licensed Dealers Schedule 5.2A, 5.2B and/or 5.2E)……	18
10. All Other Taxable Sales, Use, & Distribution (Schedule 5.3A, 5.3B and/or 5.3E)……	19
11. *CURRENTLY NOT APPLICABLE TO CITY OF COQUILLE*……..	
12. Exports from City of Coquille (Schedule 7A, 7B and/or 7E)……	21
13. Sales to U.S. Armed Forces for use in Ships, Aircraft, or for Export (Schedule 8A, 8B and/or 8E) ……..	22-23
14. TOTAL SALES, USE, DISTRIBUTION (Sum of Lines 8-13 - Forward to Form 1482, Line 1)	23
15. *CURRENTLY NOT APPLICABLE TO CITY OF COQUILLE*……..	
16. To Other Products (Rebrands) ……	23
17. Loss or (Gain) a) Storage ……..	23
b) Temperature ……..	23
c) Transportation ……..	23
18. Closing Physical Inventory (EX-TAX PRODUCT ONLY) ……..	24
19. TOTAL STOCK ACCOUNTED FOR (Sum of Lines 14-18 - Must agree with Line 7)……	24

LINE BY LINE INSTRUCTIONS FOR STOCK SUMMARY (FORM 1483)
WITH SUPPORTING SCHEDULES (FORMS 1484 AND 1485) INSTRUCTIONS

RECEIPTS

LINE 1 - OPENING PHYSICAL INVENTORY** - Enter the sum of the gallons of opening physical inventory for gasoline, ethanol gasoline and diesel. The opening physical inventory includes ***only ex-tax bulk storage in City of Coquille. 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 the City of Coquille, 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, ethanol gasoline and/or diesel 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 1483), 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 1483), line 8.

NOTE 3: City of Coquille Ethanol inventory is reported separately on Form 1483A *and should not be included here. Ethanol inventory subsequently blended with gasoline and/or diesel is carried forward from line 4 of Form 1483A to line 6(b) of Form 1483.*

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 42 - Records to be Maintained - for more information.

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

LINE 2a - CITY OF COQUILLE TAX-PAID TO SUPPLIERS - Enter the gallons of gasoline, ethanol gasoline and diesel acquired in the City of Coquille, on which the City of Coquille tax **was** paid to the supplier. Support the gallons reported on this line with Schedules 1A,1B and/or 1E as applicable. **Complete Schedule 1 using the instructions below**.

***SCHEDULE 1 INSTRUCTIONS* - USE THE CITY OF COQUILLE MOTOR VEHICLE FUEL TAX MULTIPLE SCHEDULE OF RECEIPTS (FORM 1484).**

A. CIRCLE THE SCHEDULE NUMBER AND PRODUCT CODE: On each applicable Multiple Schedule of Receipts (Form 1484), 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 **E** – Diesel

B. COMPLETE THE DETAIL SECTION: In the DETAIL SECTION of each Schedule 1, provide load by load detail of all gallons received in the City of Coquille on which the City of Coquille 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 Fuel Dealer enter their City of Coquille Motor Vehicle Fuel dealer license number. If the supplier is not a Licensed Motor Vehicle 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 & 1E) as indicated below:

SCHEDULE NO.	FORWARD TO STOCK SUMMARY (FORM 1483)	ALSO FORWARD TO TAX REPORT (FORM 1482)
SUM OF SCHEDULE 1A, 1B & 1E	LINE 2a	LINE 4

Note: Amended Schedule 1 – show only the gallons increased or decreased from previously filed schedule. Check the box to indicate Amended Schedule .

LINE 2b - CITY OF COQUILLE TAX NOT PAID TO SUPPLIERS - Enter the gallons of gasoline, ethanol gasoline and diesel acquired in the City of Coquille on which the City of Coquille tax **was not** paid to the supplier. Support the gallons reported on this line with Schedules 2A, 2B and/or 2E as applicable. **Complete Schedule 2 using the instructions below**.

***SCHEDULE 2 INSTRUCTIONS* - USE THE CITY OF COQUILLE MOTOR VEHICLE FUEL TAX MULTIPLE SCHEDULE OF RECEIPTS (FORM 1484).**

A. CIRCLE THE SCHEDULE NUMBER AND PRODUCT CODE: On each applicable Multiple Schedule of Receipts (Form 1484), 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 **E** – Diesel

B. COMPLETE THE DETAIL SECTION: In the DETAIL SECTION of each Schedule 2, provide load by load detail of all gallons received in the City of Coquille on which the City of Coquille 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 City of Coquille Motor Vehicle 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 and 2E) as indicated below:

SCHEDULE NO.	FORWARD TO STOCK SUMMARY - (FORM 1483)
SUM OF SCHEDULE 2A, 2B & 2E	LINE 2b

Note: Amended Schedule 2 – show only the gallons increased or decreased from previously filed schedule. Check the box to indicate Amended Schedule.

LINE 3 - IMPORT SALES - Enter the gallons of gasoline, ethanol gasoline and diesel acquired **OUTSIDE** the City of Coquille and sold directly to customers, delivered directly to company owned/controlled stations, and/or delivered into other taxable storage in the City of Coquille. Support the gallons reported on this line with Schedule 3A, 3B and/or 3E as applicable. **Complete Schedule 3 using the instructions below**.

***SCHEDULE 3 INSTRUCTIONS* - USE THE CITY OF COQUILLE MOTOR VEHICLE FUEL TAX MULTIPLE SCHEDULE OF RECEIPTS (FORM 1484).**

A. CIRCLE THE SCHEDULE NUMBER AND PRODUCT CODE: On each applicable Multiple Schedule of Receipts (Form 1484), 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 **E** – Diesel

B. COMPLETE THE DETAIL SECTION: In the DETAIL SECTION of each Schedule 3, provide load by load detail of all gallons acquired OUTSIDE the City of Coquille and sold directly to customers, delivered directly to company owned/controlled stations, and/or delivered into other taxable storage in City of Coquille. ***Sort and Subtotal load by load detail 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 & 3E) as indicated below:

SCHEDULE NO.	FORWARD TO STOCK SUMMARY - (FORM 1483)
SUM OF SCHEDULE 3A, 3B & 3E	LINE 3

Note: Amended Schedule 3 – show only the gallons increased or decreased from previously filed schedule. Check the box to indicate Amended Schedule.

LINE 4 - IMPORT TRANSFERS - Enter the gallons of gasoline, ethanol gasoline and diesel acquired **OUTSIDE** the City of Coquille and distributed into the City of Coquille ex-tax storage facilities that you own or control. (Applies to bulk storage only.) Support the gallons reported on this line with Schedule 4A, 4B and/or 4E as applicable. **Complete Schedule 4 using the instructions below**.

***SCHEDULE 4 INSTRUCTIONS* - USE THE CITY OF COQUILLE MOTOR VEHICLE FUEL TAX MULTIPLE SCHEDULE OF RECEIPTS (FORM 1484).**

A. CIRCLE THE SCHEDULE NUMBER AND PRODUCT CODE: On each applicable Multiple Schedule of Receipts (Form 1484), 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 **E** – Diesel

B. COMPLETE THE DETAIL SECTION: In the DETAIL SECTION of each Schedule 4, provide load by load detail of all gallons acquired **OUTSIDE** the City of Coquille and distributed into ex-tax storage that you own or control. (Applies to bulk storage only). ***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) **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 & 4E) as indicated below:

SCHEDULE NO.	FORWARD TO STOCK SUMMARY – FORM 1483
SUM OF SCHEDULE 4A, 4B & 4E	LINE 4

Note: Amended Schedule 4 – show only the gallons increased or decreased from previously filed schedule. Check the box to indicate Amended Schedule.

*LINE 5- WITHIN CITY OF THE COQUILLE TRANSFERS - INTRA-STATE

This line is currently not applicable for the City of Coquille.

***LINE 6a - FROM OTHER PRODUCTS: REBRANDS -** Enter the gallons rebranded **TO** the City of Coquille taxable products from the City of Coquille non-taxable products (excluding ethanol). Enter the sum of gasoline, ethanol gasoline and diesel gallons on this line.

When added to gasoline or diesel, 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.

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 and/or diesel in the City of Coquille to produce an ethanol-blended fuel. Support gallons reported on this line by completing the Ethanol Stock Summary, (Form 1483A). **USE THE CITY OF COQUILLE ETHANOL STOCK SUMMARY SCHEDULE, (FORM 1483A).** Go to instructions for Ethanol Stock Summary (Form 1483A) below:

***CITY OF COQUILLE ETHANOL STOCK SUMMARY, FORM* 1483A *INSTRUCTIONS* -** The Ethanol Stock Summary, (Form 1483A) is used to show ethanol activity in the City of Coquille. When ethanol is blended with gasoline and/or diesel it becomes taxable as motor vehicle fuel. Show the ethanol portion that **YOU** are blending on line 4 of the City of Coquille Ethanol Stock Summary, (Form 1483A) and forward to line 6b of the City of Coquille Stock Summary, (Form 1483).

Ethanol gasoline is a combination of ethanol and gasoline. Ethanol Diesel, sometimes called E Diesel, is a combination of Ethanol and Diesel. Ethanol gasoline and/or ethanol diesel acquired from a supplier should not be reported on the City of Coquille Ethanol Stock Summary, (Form 1483A), but shown on Schedules 1B, 1E, 2B, 2E, 3B, 3E, and/or 4B, 4E and reported on Stock Summary, (Form 1483), lines 2a, 2b, 3, and/or 4.

Note: Amended Schedule 1483A – show only the gallons increased or decreased from previously filed schedule. Check the box to indicate Amended Schedule.

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

DISBURSEMENTS

LINE 8 - DELIVERIES TO YOUR OWN SERVICE STATIONS, CARD/KEYLOCKS IN THE CITY OF COQUILLE -

Enter the gallons of gasoline, ethanol gasoline and diesel distributed or delivered to your own service stations, cardlocks, or keylocks in the City of Coquille. ***This distribution is taxable when the delivery is made*.** Service station, cardlock, or keylock storage of gasoline, ethanol gasoline and diesel is therefore always taxable storage. Support the gallons reported on this line with Schedule 5.1A, 5.1B and/or 5.1E as applicable. **Complete Schedule 5.1 using the instructions below.**

***SCHEDULE 5.1 INSTRUCTIONS* - USE THE CITY OF COQUILLE MOTOR VEHICLE FUEL TAX MULTIPLE SCHEDULE OF DISBURSEMENTS (FORM 1485).**

A. CIRCLE THE SCHEDULE NUMBER AND PRODUCT CODE: On each applicable Multiple Schedule of Disbursements (Form 1485), 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 **E** – Diesel

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 & 5.1E) as indicated below:

SCHEDULE NO.	FORWARD TO STOCK SUMMARY – FORM 1483
SUM OF SCHEDULE 5.1A, 5.1B & 5.1E	LINE 8

Note: Amended Schedule 5.1 – show only the gallons increased or decreased from previously filed schedule. Check the box to indicate Amended Schedule.

LINE 9 - TAX INCLUDED SALES OR DISTRIBUTION TO THE CITY OF COQUILLE LICENSED DEALERS

- Enter the gallons of gasoline, ethanol gasoline and diesel sold or distributed to other City of Coquille Licensed Motor Vehicle Fuel Dealers on which you charged the City of Coquille tax. Support the gallons reported on this line with Schedule 5.2A, 5.2B and/or 5.2E as applicable. **Complete Schedule 5.2 using the instructions below.**

SCHEDULE 5.2 INSTRUCTIONS - USE THE CITY OF COQUILLE MOTOR VEHICLE FUEL TAX MULTIPLE SCHEDULE OF DISBURSEMENTS (FORM 1485).

A. **CIRCLE THE SCHEDULE NUMBER AND PRODUCT CODE:** On each applicable Multiple Schedule of Disbursements (Form 1485), 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 **E** – Diesel

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 City of Coquille Licensed Motor Vehicle Fuel Dealers on which you charged the City of Coquille 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 City of Coquille Motor Vehicle 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 & 5.2E) as indicated below:

SCHEDULE NO.	FORWARD TO STOCK SUMMARY – FORM 1483
SUM OF SCHEDULE 5.2A, 5.2B & 5.2E	LINE 9

Note: Amended Schedule 5.2 – show only the gallons increased or decreased from previously filed schedule. Check the box to indicate Amended Schedule.

LINE 10 - ALL OTHER TAXABLE SALES, USE, & DISTRIBUTION - Enter all other taxable gallons of gasoline, ethanol gasoline and diesel 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 and/or 5.3E as applicable. **Complete Schedule 5.3 using the instructions below.**

***SCHEDULE 5.3 INSTRUCTIONS* - USE THE CITY OF COQUILLE MOTOR VEHICLE FUEL TAX MULTIPLE SCHEDULE OF DISBURSEMENTS (FORM 1485).**

A. CIRCLE THE SCHEDULE NUMBER AND PRODUCT CODE: On each applicable Multiple Schedule of Disbursements (Form 1485), 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 **E** – Diesel

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 & 5.3E) as indicated below:

SCHEDULE NO.	FORWARD TO STOCK SUMMARY – FORM 1483
SUM OF SCHEDULE 5.3A, 5.3B & 5.3E	LINE 10

Note: Amended Schedule 5.3 – show only the gallons increased or decreased from previously filed schedule. Check the box to indicate Amended Schedule.

LINE 11 – *CURRENTLY NOT APPLICABLE IN THE CITY OF COQUILLE*

LINE 12 - EXPORTS FROM THE CITY OF COQUILLE - Enter the gallons of gasoline, ethanol gasoline and diesel sold or distributed from within the City of Coquille to other cities, counties, states or countries. Exports from within the City of Coquille include:

- Product sold or distributed from within the City of Coquille directly to customers in other cities, counties, states or countries.
- Product sold or distributed from within the City of Coquille to your own service station, cardlocks, or keylocks in other cities, counties, states or countries.
- Product transferred from within the City of Coquille into bulk storage you own or control in other cities, counties, states or countries.

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

***SCHEDULE 7 INSTRUCTIONS* - USE THE CITY OF COQUILLE MOTOR VEHICLE FUEL TAX MULTIPLE SCHEDULE OF DISBURSEMENTS (FORM 1485).**

A. CIRCLE THE SCHEDULE NUMBER AND PRODUCT CODE: On each applicable Multiple Schedule of Disbursements (Form 1485), select and circle the appropriate Schedule Number and corresponding Product Code as shown. ***Prepare a separate Schedule 7 for each product you are reporting.***

SCHEDULE NUMBER	PRODUCT CODE
7	**A** – Gasoline **B** – Ethanol Gasoline **E** – Diesel

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 within the City of Coquille to other cities, counties, states or countries. ***Sort and subtotal load by load detail 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) **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 & 7E) as indicated below:

SCHEDULE NO.	FORWARD TO STOCK SUMMARY (FORM 1483)	ALSO FORWARD TO TAX REPORT (FORM 1482)
SUM OF SCHEDULE 7A , 7B & 7E	LINE 12	LINE 6

Note: Amended Schedule 7 – show only the gallons increased or decreased from previously filed schedule. Check the box to indicate Amended Schedule

LINE 13 - SALES TO U.S. ARMED FORCES FOR USE IN SHIPS, AIRCRAFT, OR FOR EXPORT -

Enter the gallons of gasoline, ethanol gasoline and/or diesel sold exclusive of the City of Coquille 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 and/or 8E as applicable. An exemption certificate, (Form 1488) must be completed and signed to support the gallons reported on line 13. **Complete Schedule 8 and Form 1488 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 CITY OF COQUILLE MOTOR VEHICLE FUEL TAX MULTIPLE SCHEDULE OF DISBURSEMENTS (FORM1485).

A. **CIRCLE THE SCHEDULE NUMBER AND PRODUCT CODE:** On each applicable Multiple Schedule of Disbursements (Form 1485), 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 **E** – Diesel

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 City of Coquille 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 & 8E) as indicated below:

SCHEDULE NO.	FORWARD TO STOCK SUMMARY (FORM 1483)	ALSO FORWARD TO TAX REPORT (FORM 1482)
SUM OF SCHEDULE 8A, 8B & 8E	LINE 13	LINE 7

Note: Amended Schedule 8 – show only the gallons increased or decreased from previously filed schedule. Check the box to indicate Amended Schedule.

FORM 1488 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 the City of Coquille. To obtain exemption from the City of Coquille tax on motor vehicle fuel, Form 1488 must be completed and signed. Provide load by load detail as indicated on Form 1488. If the vendor is not a City of Coquille Licensed Motor Vehicle Fuel Dealer the signed Form 1488 may be given to the vendor's fuel supplier for credit. The signed Form 1488 must be retained by the Licensee to support the sales on Schedule 8. The completed, signed Form 1488 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. Also enter the gallons shown on line 14 to line 1 on the City of Coquille Tax Report (Form 1482).

***LINE 15 - WITHIN CITY OF THE COQUILLE TRANSFERS - INTRA-STATE**

This Line is not currently applicable in the City of Coquille.

***LINE 16 - TO OTHER PRODUCTS: REBRANDS** - Enter the gallons rebranded **FROM** the City of Coquille taxable products **TO** the City of Coquille NON taxable products. Enter the sum of gasoline, ethanol gasoline and diesel gallons on this line. *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)** - Enter the loss or gain for gasoline, ethanol gasoline and diesel 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, ethanol gasoline and diesel gallons on this line.

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 - Enter the gallons of closing physical inventory for gasoline, ethanol gasoline and diesel. The closing physical inventory includes ***only ex-tax bulk storage in the City of Coquille***. 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 the City of Coquille, 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, ethanol gasoline or diesel 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 1483), 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 1483) line 8.

NOTE 3: City of Coquille ethanol inventory is reported separately on Form 1483A *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. This line should agree with the gallons reported on Form 1483, line 7. Complete the Tax Report Form 1482 using the instructions below.**

TAX REPORT - (FORM 1482)

Overview and General Instructions

PURPOSE OF TAX REPORT (FORM 1482) - The City of Coquille Tax Report (Form 1482) is a summary of debits and credits as they relate to the City of Coquille motor vehicle fuel tax. The Tax Report (Form 1482) is used to determine the City of Coquille tax liability, interest and/or penalties for gasoline, ethanol gasoline and diesel. 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 1483). The Tax Report (Form 1482) cannot be used to amend a previously filed report. To amend a prior report due to any change other than at audit, use Form 1482MA for Gasoline, Ethanol Gasoline and Diesel.

COMPLETING FORM 1482 REQUIRED HEADING INFORMATION - Enter the name under which the City of Coquille Motor Vehicle 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 City of Coquille Motor Vehicle 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 1482 are:

Stock Summary Schedule	(Form 1483)
Ethanol Stock Summary	(Form 1483A)
Schedules 1, 2, 3, & 4	(Form 1484 - Multiple Use - Receipts)
Schedules 5.1, 5.2, 5.3, 7, & 8	(Form 1485 - Multiple Use - Distribution)
Miscellaneous Schedule	(Form 1486 - Multiple Use)

PAGE REFERENCE GUIDE – CITY OF COQUILLE TAX REPORT (FORM 1482)

(Note – for cross-reference use only. Do not use in place of Form 1482 for filing.)

Licensee Name			License #
Address			Soc. Sec # or FEIN
City	State	Zip Code	

	Gasoline, Ethanol Gasoline & Diesel
DISTRIBUTION	
1. Sales, Use, and Distribution (From Form 1483, Line 14).....	**27**
2. Adjustments and Corrections *–OFFICE USE ONLY-*.....	**27**
3. TOTAL DISTRIBUTION (Sum of Lines 1 & 2).....	**27**
DEDUCTIONS	
4. City of Coquille Tax-Paid Purchases (From Form 1483, Line 2a)...	**27**
5. *CURRENTLY NOT APPLICABLE TO THE CITY OF COQUILLE*	
6. Exports from the City of Coquille (From Form 1483, Line 12).....	**27**
7. Sales to U.S. Armed Forces (From Form 1483, Line 13).....	**27**
8. Other (Attach Form 1486).....	**28**
9. TOTAL DEDUCTIONS (Sum of Lines 4-8).....	**29**
10. TOTAL GALLONS SUBJECT TO THE CITY OF COOUILLE TAX (Line 3 minus Line 9).....	**29**
11. TAX RATE.....	**29**
12. TAX DUE (Line 10 X Line 11)	**29**
13. Other Additions or Credits (Attach Explanation)	**29**
14. *CURRENTLY NOT APPLICABLE TO THE CITY OF COQUILLE*	**29**
15. Penalties	**29**
16. TOTAL DUE (Sum Lines 12-15)	**30**
17. Amount Paid *- OFFICE USE ONLY-*.....	**30**
18. <Overpayment> or Underpayment *-OFFICE USE ONLY-*.....	**30**

Note – See page 30 for instructions Tax Report signature and certification instructions.

LINE BY LINE INSTRUCTIONS FOR TAX REPORT (FORM 1482)

LINE 1 - SALES, USE, AND DISTRIBUTION - Enter the gallons shown on line 14 of the Stock Summary Schedule (Form 1483). See page 23.

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.

LINE 4 - CITY OF COQUILLE TAX-PAID PURCHASES - Enter the gallons shown on line 2a of the Stock Summary Schedule (Form 1483). See page 12.

LINE 5 – ***THIS LINE CURRENTLY NOT APPLICABLE TO THE CITY OF COQUILLE***

LINE 6 - EXPORTS FROM CITY OF COQUILLE - Enter the gallons shown on line 12 of the Stock Summary Schedule (Form 1483). See page 21.

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 1483). See page 22.

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 CITY OF COQUILLE MISCELLANEOUS SCHEDULE (FORM 1486).**

The Miscellaneous Schedule (Form 1486) is only to be used to support entries on line 8 of the Tax Report (Form 1482) which are not elsewhere detailed. Support the gallons reported on this line with Schedule Misc. A (gasoline), Misc. B (ethanol gasoline) or Misc. E (diesel), as applicable. ***Prepare a separate Misc. Schedule for each product. Report total gallons directly from Miscellaneous Schedule to the Tax Report (Form 1482).***

A. CIRCLE THE SCHEDULE CODE: On each applicable City of Coquille Miscellaneous Schedule (Form 1486), 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. E – Diesel

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 E) as indicated below:

SCHEDULE NO.	FORWARD TO TAX REPORT (FORM 1482)
SUM OF Misc. A , Misc. B & Misc E	LINE 8

D. ATTACH MISCELLANEOUS SUPPORTING DOCUMENTS: Attach any and all documents or explanation relevant to the transaction(s) reported on the City of Coquille Miscellaneous Schedule (Form 1486) 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.

Note: Amended Schedule 8 – show only the gallons increased or decreased from previously filed schedule. Check the box to indicate Amended Schedule.

LINE 9 - TOTAL DEDUCTIONS - Enter the sum of lines 4, 5, 6, 7, & 8 of the Tax Report (Form 1482).

LINE 10 -TOTAL GALLONS SUBJECT TO CITY OF COQUILLE FUEL TAX - Equals line 3 minus line 9.

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

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

LINE 13 - OTHER ADDITIONS OR CREDITS (Attach explanation immediately behind Tax Report (Form 1482). - Enter other charges or credits as initiated by the Fuels Tax Group.)
Note: Correction of errors initiated by the licensee, for previously filed reports must be reported on the amended report forms (1482MA) Gasoline, Ethanol Gasoline and Diesel. Should you have any questions on how to correct a prior month's error, contact the Fuels Tax Group for assistance.

LINE 14 – INTEREST - *CURRENTLY NOT APPLICABLE TO THE CITY OF COQUILLE*

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

1. If the City of Coquille motor vehicle 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 City of Coquille motor vehicle 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 your report is for a period in which you were **NOT** a City of Coquille licensed motor vehicle fuel dealer, and yet have performed the acts of a dealer as stated under City of Coquille Ordinance 1462, Section 5.26.060, a penalty of 100% of the tax is due. There is no provision for waiver of this penalty.

If a penalty is due, enter the amount of the penalty on line 15 of the City of Coquille Tax Report (Form 1482). If you feel the late filing was for good cause, the penalties noted under # 1 and # 2 above **MAY** be waived. Contact the Fuels Tax Group regarding potential penalty waiver.

- For Form 1482 enter the penalty amount on line 15. Go to instructions for line 16 below.
- For Form 1482MA, enter the penalty amount in Column B, line 15. Go to instructions for line 16 on page 38.

LINE 16 - TOTAL DUE - This is the sum of lines 12, 13, 14, & 15. Pay amount due on line 16.

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 1482) 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 a City of Coquille Motor Vehicle 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 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:

- City of CoquilleTax Report (Form 1482)
- Explanation for entries on line13 of the City of Coquille Tax Report (Form 1482) (if any)
- City of Coquille Stock Summary (Form 1483)

Followed by applicable Schedules in numerical sequence:

- City of Coquille Supporting Schedule(s) 1A, B and/or E in detail format sorted and subtotaled by supplier
- City of Coquille Supporting Schedule(s) 2A, B and/or E in detail format sorted and subtotaled by supplier
- City of Coquille Supporting Schedule(s) 3 A, B and/or E in detail format sorted and subtotaled by customer/destination facility
- City of Coquille Supporting Schedule(s) 4 A, B and/or E in detail format sorted and subtotaled by destination facility
- City of Coquille Supporting Schedule(s) 5.1A, B and/or E in detail format sorted and subtotaled by destination facility
- City of Coquille Supporting Schedule(s) 5.2A, B and/or E in detail format sorted and subtotaled by customer
- City of Coquille Supporting Schedule(s) 5.3A, B and/or E in detail format sorted and subtotaled by customer
- City of Coquille Supporting Schedule(s) 7A, B and/or E in detail format, sorted and subtotaled by customer/destination facility.
- City of Coquille Supporting Schedule(s) 8A, B and/or E in detail format sorted and subtotaled by customer
- City of Coquille Supporting Miscellaneous Schedule(s) A, B and/or E 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 of the City of Coquille Stock Summary (Form 1483). Verify that the correct gallons have been carried forward from the City of Coquille Stock Summary (Form 1483) to the appropriate lines of the City of Coquille Tax Report (Form 1482). See Common Reporting Mistakes, pages 40-41 for more details.

Remittance Instructions:

Make the check payable to the **Oregon Department of Transportation or O.D.O.T.** Mail the signed City of Coquille 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, the City of Woodburn, the City of Eugene, the City of Springfield, the City of Cottage Grove, the City of Veneta, the City of Tigard, the City of Milwaukie, and the City of Coquille, 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 of one taxing jurisdiction to tax reports and supporting schedules for another taxing jurisdiction.

Note 1: *The Tax Report (Form 1482), Stock Summary (Form 1483), and Supporting Schedules (Forms 1484 & 1485) must be submitted on City of Coquille 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 1483) and the Tax Report (Form 1482) cannot 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, ethanol gasoline & diesel	City of Coquille Amended Stock Summary (Form 1483MA)
Gasoline, ethanol gasoline & diesel	City of Coquille Amended Tax Report (Form 1482MA)

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 35 through 38.

- 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, 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 1484 and or 1485. Check the box on the Forms 1484 and/or 1485 to indicate an Amended Schedule. The Amended Supporting Schedules will support only the gallons shown in Column B.

CITY OF COQUILLE MOTOR VEHICLE FUEL AMENDED STOCK SUMMARY (FORM 1483MA)

This form is used to correct Stock Summary (Form 1483) for GASOLINE, ETHANOL GASOLINE & DIESEL

HEADER INFORMATION

Licensee Name: Enter the name under which your City of Coquille Motor Vehicle Fuel Dealers license is issued.
License #: Enter your City of Coquille Motor Vehicle 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 1483) 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 City of Coquille Stock Summary (Form 1483) to the corresponding line of the Amended Stock Summary (Form 1483MA) **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 1483MA).

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 1483MA). ***The amended schedules should include only the gasoline, ethanol gasoline and/or diesel gallons increased or decreased as shown in Column B.***

The amended schedules to be used in support of the statement on (Form 1483MA) are:
1. Amended Schedules 1A, 1B, 1E, 2A, 2B, 2E, 3A, 3B, 3E, 4A, 4B & 4E (Form 1484 - Multiple Use - Receipts) See pages 12 through 15 for instructions.
2. Amended Schedules 5.1A, 5.1B, 5.1E, 5.2A, 5.2B, 5.2E, 5.3A, 5.3B, 5.3E, 7A, 7B, 7E, 8A, 8B & 8E (Form 1485 - Multiple Use - Distribution) See pages 17 through 23 for instructions.

*NOTE: If changes are entered in **Column B** for which supporting amended schedule(s) on Forms 1484 or 1485 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 City of Coquille Motor Vehicle Fuel License Tax Report - Amended (Form 1482MA) using the instructions below.

CITY OF COQUILLE MOTOR VEHICLE FUEL LICENSE TAX REPORT - AMENDED (FORM 1482MA)

This form is used to correct the Tax Report (Form 1482) for GASOLINE, ETHANOL GASOLINE & DIESEL

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 1482) 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 City of Coquille Motor Vehicle 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 City of Coquille Motor Vehicle 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 City of Coquille Motor Vehicle License Tax Report (Form 1482) to the corresponding line of the Motor Vehicle Fuel License Tax Report Amended (Form 1482MA) **Column A**. If there have been previous amendments for this tax period, enter the gallons reported from **Column C** of the most recent City of Coquille Motor Vehicle Fuel Amended Tax Report (Form 1482MA).

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 1482MA) are the Amended Stock Summary (Form 1483MA) and required supporting amended schedules.

NOTE: If changes are entered in Column B for which an Amended Stock Summary (Form 1483MA) 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 CITY OF COQUILLE FUEL TAX - Equals line 3 minus line 9 for Column B.

LINE 11 - TAX RATE - This is the City of Coquille 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 1482). Enter other charges or credits as initiated by the Fuels Tax Group in Column B.

LINE 14 - INTEREST – See page 29 for instructions.

LINE 15 - PENALTIES - See page 29 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 32. If line 16 is less than line 17, contact the Fuels Tax Group for instructions.

CERTIFICATE INSTRUCTIONS - See instructions on page 30.

REMITTANCE INSTRUCTIONS – See instructions on page 32.

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
TOLL FREE: 1-888-753-2525
FAX: (503) 378-3060

HOW TO OBTAIN FORMS

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

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. NOT CONFIRMING AGREEMENT BETWEEN SUMMARY AMOUNTS AND SUPPORTING SCHEDULES

- Validate the mathematical computations on City of Coquille Tax Report (Form 1482), City of Coquille Stock Summary (Form 1483) and all supporting schedules. (Round gallons to the nearest whole gallon).
- Verify agreement between all schedules and City of Coquille Stock Summary (Form 1483) for each line item.
- Verify agreement between applicable lines on the City of Coquille Stock Summary (Form 1483) and the City of Coquille Tax Report (Form 1482).
- Verify that City of Coquille Stock Summary (Form 1483) line 7 agrees with line 19.
- Verify agreement between City of Coquille Stock Summary (Form 1483) line 14 and City of Coquille Tax Report (Form 1482) Line 1.

Continued on next page

2. 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, 1E, 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 on page 32.

3. NOT RECONCILING AMOUNT ON REMITTANCE CHECK TO THE CITY OF COQUILLE TAX REPORT

- Compute tax on the City of Coquille Tax Report (Form 1482), line 12 by multiplying line 10 by line 11.
- Verify that the sum of lines 12 through 15 on Form 1482 equals line 16.
- Confirm that the remittance check agrees with City of Coquille Tax Report (Form 1482), line 16. (Beware of transpositions!)

4. SENDING CITY OF COQUILLE TAX REPORT TO THE WRONG ADDRESS

- Confirm the address on the envelope agrees with the address shown on the upper left corner of the City of Coquille Tax Report (Form1482). See Remittance Instructions on page 32.

5. NOT REPORTING DELIVERIES TO SERVICE STATIONS AND CARDLOCKS/KEYLOCKS AS TAXABLE DISTRIBUTION

- City of Coquille Ordinance requires that tax be paid on DELIVERIES TO, rather than sales from, the City of Coquille service stations and cardlocks/keylocks. Do not report storage losses at service stations and cardlocks/keylocks.

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 City of Coquille, 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 the City of Coquille 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 in the City of Coquille 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 fuel to out-of-city 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 City of Coquille Fuels Tax Laws. The Fuels Tax Group of the Oregon Department of Transportation conducts periodic audits of tax reports submitted by the City of Coquille Motor Vehicle Fuel Dealers. The Fuels Tax Group may also conduct any investigation it considers necessary to administer the City of Coquille fuel tax laws. Pursuant to City of Coquille Ordinance 1462, Section 5.26.200 In the event that such examination or investigation results in an assessment by and an additional payment due to the city, such additional payment shall be subject to interest at the rate of 12 % per year (.0329% per day) from the date of the original tax payment was due.

LOCATION OF RECORDS:

Records supporting the City of Coquille motor vehicle 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.

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.

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 City of Coquille Motor Vehicle 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 or diesel to improve engine emissions).

ETHANOL DIESEL Sometimes referred to an E Diesel. This is a combination of ethanol and diesel.

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 the City of Coquille by the seller to locations outside the City of Coquille constitutes an export by the seller. Motor vehicle fuel delivered from within the City of Coquille by the purchaser to locations outside the City of Coquille constitutes an export by the purchaser.

EX-TAX Motor vehicle fuel on which no City of Coquille 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, diesel).

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

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

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

CITY OF COQUILLE MOTOR VEHICLE FUEL DEALER An entity or person who:

(a) Imports or causes to be imported motor vehicle fuel for sale, use or distribution in the city, but "dealer" does not include any person who imports into the city motor vehicle fuel in quantities of 500 gallons or less purchased from a supplier who is licensed as a dealer hereunder if that dealer assumes liability for the payment of the applicable license tax to the city; or

(b) Produces, refines, manufactures or compounds motor vehicle fuels in the city for export or for use, distribution or sale in the city; or

(c) Acquires in the city, for sale, use or distribution in the city, motor vehicle fuels with respect to which there has been no license tax previously incurred.

MOTOR VEHICLE FUEL Includes gasoline, diesel, mogas, methanol and any other flammable or combustible gaseous, liquid, or solid substance, by whatever name such substance is known or sold, usable as fuel for the operation of motor vehicles except a substance, the chief use of which, as determined by the tax administrator, is for purposes other than the propulsion of motor vehicles upon the highways.

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 the City of Coquille motor vehicle 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 City of Coquille tax has been paid.

UNDYED DIESEL Any liquid that is commonly or commercially known, offered for sale or used as a fuel in a diesel powered highway vehicle which contains no visible evidence of dye.