



File Code:

June 1, 1999

NOTICE TO ALL OREGON USE FUEL USER / SELLER LICENSEES

This notice pertains to all Oregon Use Fuel Licensees (User or Seller) who file monthly, quarterly, or annual Use Fuel reports to the state of Oregon.

Oregon law requires you to file your report on or before the 20th day after the end of the period for which the report is filed.

- For monthly seller or user reports, this is the 20th day of each month for the immediately preceding calendar month - ORS 319.675 and ORS 319.690(1)
- For those eligible to file quarterly seller or user reports, this is April 20, July 20, October 20, and January 20 for each preceding quarter - ORS 319.692(1)
- For those eligible to file annual user or seller reports, this is January 20 following the year for which reports are filed - ORS 319.692(2)
- For users of fuel in a motor vehicle with a light weight of less than 8,000 pounds who file an annual report, this is March 1 of the year following the year being reported - ORS 319.690(2)

REPORTS MUST BE POSTMARKED ON OR BEFORE THE DUE DATE LISTED ABOVE. IF THE LISTED DUE DATE FALLS ON A WEEKEND OR LEGAL HOLIDAY, THE NEXT BUSINESS DAY BECOMES THE DUE DATE.

It is the licensees' responsibility (and not the post office) to ensure that the reports are mailed in such a manner so that the post office postmarks the envelope containing your report and payment on or before the due date of the return.

- Returns received by ODOT after the due date but with postmarks on or before the due date will be considered received on a timely basis.
- Returns with postmarks after the due date will be considered delinquent and subject to a penalty of 10 percent of the tax due plus interest on the unpaid tax through the date of payment, pursuant to ORS 319.694.

In the past, it has been difficult to track every report received after the due date. Recent improvements to our tax return recording systems now enable us to cost effectively track all late returns and payments. **Beginning with reports due July 20, 1999, all Use Fuel reports must be received (postmarked) on a timely basis to avoid the 10% penalty.**

Should you have any questions about the above, call ODOT's Fuel Tax Group at 503-378-8150.