



Form OR-591-C Instructions Oregon Consumer Vehicle Use Tax Return

File your return on our website at www.oregon.gov/dor.

General instructions

The vehicle use tax is 0.5 percent of the retail sales price of taxable vehicles sold by a dealer outside of Oregon. A taxable vehicle is one with up to 7,500 miles and a gross vehicle weight rating (GVWR) of 26,000 lbs. or less. If the vehicle doesn't have an odometer, it's taxable if it's sold with a manufacturer's certificate of origin (MCO) or manufacturer's statement of origin (MSO). For more information about which vehicle sales qualify, visit www.oregon.gov/dor.

Once we have received and processed your return and payment, we will send you a certificate of vehicle use tax paid that you need to finish registering the vehicle with the Department of Transportation, Driver and Motor Vehicle Services (DMV). You can choose to have the certificate sent by email or by standard mail.

What is the applicable law? Oregon Revised Statutes (ORS) 320.400–320.485.

Form instructions

Filer type. Check if you are filing as a business with and FEIN or and individual or sole proprietor with an SSN.

Sole Proprietor

Individuals. (If sole proprietor using SSN). Enter your legal name.

Social Security number (SSN). If you don't have a FEIN, enter your SSN.

Business

Businesses. Enter your business name as you filed it with the Oregon Secretary of State.

Federal employer identification number (FEIN). This is a nine-digit number assigned by the IRS. Enter your FEIN in this box.

Doing business as (DBA). If you're doing business under a different name than the name above, enter that name in this box.

Date vehicle purchased. Enter the date the vehicle was purchased.

Mailing address. Enter your mailing address, city, state, and ZIP code.

Email address. If you want to receive an email with the certificate showing the use tax has been paid, check the

box next to "Email my proof of tax paid certificate" and provide your email address in the "Contact email" space. Once the return and payment have been processed, the certificate will be sent to the email address provided.

If you don't check the box, your certificate will be printed and mailed.

Due date. The return and payment are due 30 calendar days following the date the vehicle was purchased.

Penalty. If you don't pay the tax by the due date, you'll be charged 5 percent of the unpaid tax. If you fail to file within 30 days of the due date, an additional penalty of 20 percent of the unpaid tax will be due.

Interest. Interest is charged on any unpaid tax from the due date until the date payment in full is received. The current interest rate can be found on our website at www.oregon.gov/dor.

Vehicle information instructions

Enter the make, year, vehicle identification number (VIN), state and country where the vehicle was purchased. Please make sure the VIN is legible, as that will be the number listed on your certificate.

If you're filing a return for a vehicle that doesn't have a VIN, enter the serial number.

Line instructions

Line 1. Enter the cash sales price. The cash sales price is not reduced by trade-in allowance or down payments, and does not include charges for document fees, registration fees, optional service contracts or extended warranties, gap insurance, etc. It does include any charges for transportation of the vehicle before its sale.

Line 2. Enter the total of any dealer rebates or discounts.

Line 3. Enter the total of any add-ons. Add-ons include accessories, parts, or other products that are sold with a vehicle, as well as any charges included for installation or application labor, that are not included in the cash sales price.

Line 4. Subtract line 2 from line 1, then add line 3 to calculate the taxable sale amount.

Line 5. Current tax rate.

Line 6. Multiply the taxable sale amount on line 4 by 0.005.

Line 7. Enter the total of any privilege, excise, sales, or use taxes paid to another jurisdiction that are separately stated on the sales documents. Only include taxes calculated on the value of the vehicle, not those calculated on any services or charges that are not taxable to the state of Oregon.

Line 8. Subtract line 7 from line 6. This is your vehicle use tax.

How to file and pay

Sign and date your return. Don't use red ink or staple your check or money order to this return.

Mail your return with payment to:

**Oregon Vehicle Use Tax
Oregon Department of Revenue
PO Box 14630
Salem OR 97309-5050**

Do you have questions or need help?

Oregon Special Business Programs

www.oregon.gov/dor/business

503-945-8120

osbp.help.dor@dor.oregon.gov

General information:

www.oregon.gov/dor

503-378-4988 or 800-356-4222

questions.dor@dor.oregon.gov

Contact us for ADA accommodations or assistance in other languages.