

General information

The heavy equipment rental tax is a 2 percent tax on the rental price of qualified heavy equipment and tools. The tax applies to heavy equipment rental providers primarily engaged in renting heavy equipment, and includes an exemption from the current ad valorem property tax.

Quarterly filing due dates:

Quarter	Quarter ending date	Due date
1st—Jan-Feb-Mar	March 31	April 30
2nd—Apr-May-June	June 30	July 31
3rd—Jul-Aug-Sep	September 30	October 31
4th—Oct-Nov-Dec	December 31	January 31

Note: If the due date is a weekend or holiday, the return is due the next business day.

Penalty and interest

Penalty. You must pay a penalty if you don't pay your tax by the due date. The penalty is 5 percent of the unpaid tax. If you file your return more than 30 days after the due date, an additional 20 percent penalty is imposed.

Interest. Interest is imposed 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.

Form instructions

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

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

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

Individuals or sole proprietor if filing with SSN. Enter your legal name.

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

Organization Type. Enter the code from the following list that matches your organization type for your business. If you are a sole proprietor, please move to the next section.

Code entity type

CC	C corporation
SC	S corporation
PA	Partnership
LC	LLC organized as a corporation
LP	LLC organized as a partnership
LL	Limited liability partnership
AT	Association/trust
QS	Qualified subchapter
S	Subsidiary
SM	Single-member LLC
OF	Other foreign entity

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

First time filers

Select whether this is a new business or a successor to a previously existing business. If this is a successor to a previously existing business, enter the name and FEIN of the previous business in the space provided.

Final filers

Select whether this business is closed, no longer doing business in Oregon, no longer renting taxable equipment in Oregon, sold, merged or reorganized. Enter the date that the closure or change in ownership/management became effective in the space provided. If this business has been sold, merged or reorganized enter the name and FEIN of the new business.

Owners, officers, and partner information

List all owners, officers, or partners and their information. Please print clearly, (use additional sheets if necessary).

Line instructions

Part A—List rental business locations

You must complete the physical address and lines 1–3 for each rental location in which you are reporting income and paying tax. Enter exact amounts, including cents. Don't round your entries to the nearest dollar.

Line 1. The heavy equipment rental tax applies to the rental price of any mobile equipment or tools that can be used for construction, mining, earth-moving, or industrial activities; and that are rented for a defined period of less than one year.

The rental price does not include:

- Delivery and pick-up fees.
- Damage waivers.
- Environmental mitigation fees.
- The cost of an operator's services (if equipment is rented with an operator).

Line 2. Rentals to federal entities or instrumentalities are exempt. An instrumentality is an organization created under federal law and operated for public purposes, such as the federal Department of Agriculture, the U.S. Forest Service, and the National Weather Service.

Part B—Tax totals

Complete line 6 by adding the total taxable receipts for each location to determine your tax liability for all rental locations.

How to file and pay

Complete **Part C—Taxpayer declaration/signature**. Do not use red ink or staple your check or money order to this return. Mail your return with payment to:

Heavy Equipment Rental Tax
Oregon Department of Revenue
PO Box 14110
Salem OR 97309-0910

For additional payment options visit us at:
revenueonline.dor.oregon.gov

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.