



Filing Consumer Vehicle Use Tax Returns

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How to file

Complete your return on Revenue Online at www.oregon.gov/dor.

To complete your return, you'll need a copy of your installment contract, sales invoice, or other documentation showing the itemization of your purchase and the total amount you paid for the vehicle.

To start:

1. Go to www.oregon.gov/dor, click on **Revenue Online**, then open **Revenue Online**.
2. Under **Register & Apply**, click on **Register for vehicle and bicycle tax**. You don't need to log in or create a Revenue Online account to file for or pay the vehicle use tax.
3. Under **Vehicle taxes**, click on **Purchasers**.

If you can't access Revenue Online, please contact us about an alternative filing method at (503) 945-8120 or by email at spa.help@oregon.gov.

For more information on this tax program, visit our website at www.oregon.gov/dor/business. Under **Information**, click **New tax programs**.

Primary Purchaser Information page

Complete all required fields.

Special instructions:

For ID type: If you don't have one of the federal tax ID numbers listed in the **ID Type** dropdown, you can't file electronically. Please call us at (503) 945-8120 for assistance.

You'll need to verify your address before continuing. Click the blue button that says **Click Here to Verify Address**, and select the appropriate address.

Vehicle Details page

Fill in all information requested.

Adding vehicles

Select **Add vehicle** to open the vehicle information and tax calculation section. When entering the vehicle identification number (VIN):

- If you don't have a VIN, check the **No VIN** box and enter the vehicle's serial number.
- If a message appears asking you to confirm a non-standard VIN or a non-standard VIN length, please verify that the VIN you have entered matches the VIN on your MCO (Manufacturer's Certificate of Origin) or MSO (Manufacturer's Statement of Origin).

If you have **multiple vehicles with the same purchase date** to include on this return, you can either add them using the **Add vehicle** link, or you can use our "bulk file" option. Please call us at (503) 945-8120 or email us at spa.help@oregon.gov for the spreadsheet needed to import multiple vehicles into the system.

- After inputting all vehicle information into the template, click the **Import** button on the **Vehicle Details** page and select the appropriate file from your computer.
- The tax amount for all vehicle purchases included in the file will automatically calculate.

Tax calculation

Line 1, Cash sales price: This is the sale price of the vehicle, including charges for transportation. Don't include any document fees, gap insurance, or service contracts in the cash sales price.

Line 2: Enter any discounts or rebates. Don't include any down payments or trade-in allowances.

Line 3: Enter the total cost of add-ons to the vehicle. This includes accessories, rustproofing, bed lining, etc., and any charges for installing those.

Line 7, Total taxes paid to other jurisdictions: Enter the amount paid for any privilege, excise, sales, or use tax imposed by any jurisdiction on the sale, storage, use, or other consumption of the vehicle. Don't include any tax calculated on a service contract or any property tax.

Making a payment

If you've never filed a return with the Department of Revenue, the system won't be able to validate your identity. This means you can only pay by debit or credit card.

Pay using a checking or savings account

Fill in all information requested.

Special instructions:

- Some banks have fraud filters that need to be updated to allow the Oregon Department of Revenue to process payments from your account. If this is the case, you'll need to provide your bank with our company identification number: 9302015091.
- Once the return and payment have been submitted, you'll receive an email with an attached PDF. The PDF contains the certificate you need to provide to the DMV to register your vehicle. The "Printable View" option on the confirmation page is not the same as the certificate.
- If you don't receive your certificate within 15 minutes, and it's not in your junk/spam folder, please call us at (503) 945-8120 or email us at spa.help@oregon.gov.

Pay using a credit or debit card

We accept Visa, MasterCard, and Discover. You can make an electronic payment from your checking or savings account or use a debit or credit card. Debit and credit card transactions are done through an outside site and there's a fee from the service provider for using this option.

Please note:

- Shortly after submitting your payment, you'll receive an email from NIC USA confirming your payment. This is not the emailed information that the DMV needs to register your vehicle.
- You'll receive another email from "webdonotreply@oregon.gov" with the certificate you need to provide to the DMV to register your vehicle attached as a PDF. The "Printable View" option on the confirmation page is not the same as the certificate.
- If you don't receive your certificate within 15 minutes, and it is not in your junk/spam folder, please call us at (503) 945-8120 or email us at spa.help@oregon.gov.

Do you have questions or need help?

Special Programs Administration:

www.oregon.gov/dor/business.
(503) 945-8120
spa.help@oregon.gov

General information:

www.oregon.gov/dor
(503) 378-4988 or (800) 356-4222
questions.dor@oregon.gov

Contact us for ADA accommodations or assistance in other languages.