

# FUELS TAX COMPLIANCE GUIDE FOR MOTOR VEHICLE FUEL DEALERS



Fuels Tax Group



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# Introduction to Fuel Tax in the State of Oregon

*Whether we travel by train, plane, car, bus, bicycle or on foot, we all depend in one way or another on a safe and reliable transportation system. A multi-billion dollar investment in our people, our environment and our state, Oregon's transportation system plays a role in nearly every aspect of life – we buy food that is trucked into a grocery store, our children ride to school on buses, tourists fly in, drive around the state and then fly out, fishermen earn a living with their boats, and goods are shipped in and out along rivers and the ocean – just to name a few.*

*A sound multimodal transportation system supports our existing economy, facilitates desired growth, reduces the costs of congestion and inefficiency, and links us together to promote success in all regions of the state.*

*The money that pays to preserve, improve and operate Oregon's road system comes from state, federal, county and city sources. Oregon funds its road system through "road user fees" based on these principles:*

- *Those who use the roads pay for them;*
- *Road users pay in proportion to the road costs for which they are responsible; and*
- *Road user fees are used for constructing, improving and maintaining roads.*

This publication discusses one of those "road user fees" - Fuel Tax. Fuel Tax is applied to all fuels used to propel motor vehicles on Oregon's roads and highways. The Fuel Tax program is governed by Oregon Revised Statute 319 which divides fuel into two categories:

- **Motor Vehicle Fuel and Aircraft Fuel** (gasoline, gasoline blends, and aviation fuel)
- **Use Fuel** (diesel, bio-diesel, propane, compressed natural gas, etc.)

Use Fuel is broken down further into three categories:

- **Use Fuel Seller** – Retail station, Fleet Fueling operation or Cardlock facility
- **Use Fuel User** – someone who purchases untaxed fuel for use on-road
- **Registered Bulk Distributor** - sells bulk Use Fuel but does not meet definition of a Use Fuel Seller

This publication continues by outlining the responsibilities and requirements of **Motor Vehicle Fuel Dealers**. Responsibilities and requirements of Use Fuel Sellers, Use Fuel Users, and Registered Bulk Distributors are outlined in separate publications.

# Motor Vehicle Fuel Dealers

**NOTE:** This guide does not replace nor change Oregon Revised Statute (ORS) 319 or any Administrative Rule. Answers are condensed and simplified for convenience. See the ORS, Chapter 319, or the Oregon Administrative Rules for complete laws and requirements. Contact the Fuels Tax Group for unusual circumstances or questions.

Motor Vehicle Fuel tax is paid by the licensed dealer at the “first sale” or first withdrawal in Oregon, other than by bulk transfer, of motor vehicle fuel or aircraft fuel from terminal storage facilities for sale, use or distribution (see *What Constitutes a First Sale?*).

## What is Motor Vehicle Fuel?

Gasoline and any other inflammable or combustible gas or liquid usable as fuel for the operation of motor vehicles.

- Motor Vehicle Fuel is taxed at 36¢/gallon (subject to periodic increases)
- Aviation Gas is taxed at 11¢/gallon
- Jet Fuel is taxed at 3¢/gallon

## Do I have to become licensed as a Motor Vehicle Fuel Dealer?

A person who conducts any of the following must be licensed as a fuel dealer in the State of Oregon:

- Imports (brings into the state) or causes to be imported motor vehicle fuel or aircraft fuel for sale, use or distribution in Oregon.
- Produces, refines, manufactures or compounds motor vehicle fuel or aircraft fuel for use, distribution or sale in Oregon.
- Obtains in this state for sale, use or distribution motor vehicle fuels or aircraft fuels where no license tax has been previously incurred.
- Obtains title to or possession of motor vehicle fuels or aircraft fuels in Oregon and exports the product out of Oregon.

## What Constitutes a First Sale?

The “first sale, use or distribution of motor vehicle fuel or aircraft fuel” is defined as:

- The first withdrawal of motor vehicle fuel or aircraft fuel from terminal storage facilities for sale, use or distribution.
- The first sale, delivery or use after it is imported into this state; unless delivered to the terminal storage facilities of a licensed dealer.

The fuels tax is applied once the fuel is removed from terminal storage UNLESS:

- The first sale, use or distribution of motor vehicle fuel or aircraft fuel is from one licensed dealer to another licensed dealer. The selling or distributing dealer is not required to pay the license tax imposed by ORS 319.020.

**NOTE:** The purchaser of that fuel will pay the tax regardless if the sale, use or distribution is to another licensed dealer.

This also applies to fuel being imported into the state of Oregon. The importing licensed dealer can make one ex-tax sale directly to the receiving licensed dealer.

## **How do I become licensed as a Motor Vehicle Fuel Dealer?**

The process begins with registering in the Oregon Fuels Tax System (OFTS), completing a license application and submitting a bond or deposit in lieu of bond. Once this process is completed, any applicable documents are provided, and the information is verified; a license is issued. Additional license details include:

- No licensing fees.
- Motor Vehicle Fuel Dealer licenses are valid until cancelled and are *not* transferrable.
- A change in legal entity may require re-licensing (contact the Fuels Tax Group for further assistance).
- Dealer licenses are valid for all locations operated by the business entity.

See the section entitled “Application and Registration Process”.

## **Once I am licensed, what do I need to do?**

Compliance with Fuel Tax law consists of several things:

- Record keeping – You must keep the following records
  - Stock summary: monthly totals for the gallons of motor vehicle fuel or aircraft fuel handled.
    - This includes every owned and operated distribution location in the State of Oregon.
    - This should have a detail of inventories, receipts, sales, use, transfers, and loss or gain.
  - A physical inventory of each fuel stock owned and operated per distributing location. These must be taken at the end of each calendar month and preserved for audit purposes.
  - A record showing all sales and withdrawals of motor vehicle fuel or aircraft fuel from storage.
  - Purchase journal showing the number of gallons of motor vehicle fuel or aircraft fuel purchased or received each month. These must be supported by purchase invoices or other documents.
  - Sales journal showing the number of gallons of motor vehicle fuel or aircraft fuel sold or distributed each month. These must be supported by sales invoices.
  - All required records must be summarized into calendar month totals. They must be kept in the accounting office where the periodic tax audit is to be made.
- Reporting
  - Online submission of Motor Vehicle Fuel Dealer Tax Report.
  - Stock Summary used to recap all receipts, sales, use, and distribution of motor vehicle fuel and aircraft fuels.
  - Supporting schedules - detail summarized on tax report.
  - Submission of payment of the tax liability (if applicable).
  - Report due dates - 25th of next calendar month.
    - If the due date falls on a weekend or holiday, the due date is the next business day.
- Compliance
  - Participation in and cooperation with periodic audits.
  - Required records must be made available upon request during normal business hours.
  - If the auditor has to go outside of Oregon to examine records, the licensee will be required to pay the state for travel expenses. This includes transportation, meals, and lodging costs.

## **What is involved in an audit?**

Audits review reports and verify the accuracy of information reported. Audits are completed from our office or at the licensee’s location. Supporting documents may be requested in an audit. This includes items listed in the “Recordkeeping” section listed above.

## **What are the penalties for non-compliance?**

Penalties and interest are applied based on the area of non-compliance.

- Filing late reports and/or payments = 1% of the tax owed if filed in the same month due
- An added 10% of the tax owed is charged if the report and payment are filed after the last business day of the month in which the report and payment were due.
- A \$25 penalty is applied to reports filed late that have no tax due.
- Reports and payments are timely if received on or before the due date. The due date is the 25<sup>th</sup> of the following report month.
  - Example: If you are filing July's report, the report and payment must be received and filed on or by the 25<sup>th</sup> of August.
- Late penalties apply to audit assessments as well.
- The interest applied to late payments of tax is .0329% (.000329) daily which is approximately 1% per month or 12% per year.
  - Example: You filed your report 3 days late. You owed \$300.00 in taxes. You multiply the tax owed by 3 and by the interest amount of .000329.
    - $300 \times 3 \times .000329 = \$0.30$  in interest.

**How often will the Fuels Tax Group be in contact with me?**

We will contact current licensees/registrants with updated information or reporting requirements, changes in application of Fuels Tax Law or changes in industry that affect compliance.

We will contact you in writing for:

- Reports/payments not received.
- Errors in tax reports resulting in a change to the tax owed.
- Errors or missing required information.
- Any other issue that requires your attention.

We are available Monday through Friday 8:00am-5:00pm.

**How do I cancel my Motor Vehicle Fuel Dealer's license?**

License cancellations are requested through the Oregon Fuels Tax System. If necessary, requests may be submitted in writing to the Fuels Tax Group or by completing a cancellation form (available on the Fuels Tax Group website at <https://www.oregon.gov/ODOT/FTG/Pages/Fuels-Tax-Forms.aspx>). The written request must contain:

- Licensee information.
- Last date of operation.
- State of business (closed, sold, no longer selling Use Fuel, etc.).
- Reason you no longer need the license.
- Name and contact information of new owner.

Your license cancellation will become effective 30 days after ODOT receives your request. You must continue to file tax reports through the cancellation date. List your ending tank inventory readings with your last report.

***NOTE:** Writing "final report" or similar verbiage on the tax report may not result in your license being canceled timely. All information listed above must be included when requesting a cancellation.*

**Once I am filing reports, may I change the filing frequency?**

No. By law, the Motor Vehicle Dealer Report requirement is monthly.

# Application and Registration Process

Account Applications and License Registrations are submitted through the Oregon Fuels Tax System. If additional information is needed, we will attempt to make contact by phone, email or postal mail to obtain the information. When all the required information is provided, the license will be issued.

## **Completing the Application**

The Fuels Tax Group website contains a link to the Oregon Fuels Tax System as well as tutorials for completing the registration and application processes: <http://fuelstax.Oregon.gov>

Information needed to complete the process include:

- type of operation
- ownership information
  - Articles of Incorporation
  - LLC Operating Agreement
  - Partnership Agreement
  - Charter or Certificate of Authority To Do Business
  - any other document showing owners of the business;
- list of storage facilities in Oregon
- previous owner (if applicable)
- bulk storage information
- date of first sale of fuel
- suppliers

Power of Attorney forms are also available and required if the licensee is using a person or entity to act in their behalf. The Fuels Tax Group will not provide information to anyone who is not duly authorized by the licensee.

## **Completing the Motor Vehicle Fuel Dealer Bond/Deposit in Lieu of Bond**

Bonds ensure recovering revenue in case of default by the taxpayer. Two options are available to provide funds:

- Bond
  - A signed form from a credible bond company.
  - The form must be signed by you and the bond company as proof a bond was in place at the time of licensing.
- Deposit in Lieu of Bond
  - Places personal funds in deposit with the Department of Transportation.
  - These funds are held until closure or sale of business.

Both forms can be obtained online or by request.

Bonds are twice the estimated monthly tax due or \$250,000, whichever is less. If the tax cannot be determined, or the tax due is less than \$1,000, the minimum bond amount is \$1,000.

Bond amounts may be subject to change. Please submit a request in writing for review if your operations change. Bonds may be modified if the Fuels Tax Group notices a change in operations during a review/audit.

# Tax Report and Schedule Instructions

The Motor Vehicle Fuel Dealer Tax Report and supporting schedules are designed to provide the necessary information for the Fuels Tax Group to verify the accuracy of the information being reported.

*In the event the Oregon Fuels Tax System is not available, the tax report may be submitted using a paper report. Complete the report as follows:*

## Line By Line Instructions

*Note: Schedules should be completed prior to completing the Tax Report. Not all operations will use every schedule.*

## MOTOR VEHICLE FUEL AND AIRCRAFT FUEL DEALER TAX REPORT - (FORM 735-1302)

**General Purpose** - to provide summary information of fuel purchases and sales used to determine Oregon tax liability, interest, and penalties for gasoline (which includes ethanol gasoline, E85 and gasohol), aviation gasoline, and jet fuel.

### Company Information:

Enter the name under which your Oregon Motor Vehicle/Aircraft Fuel Dealer License is issued, Tax Identification Number, license number, calendar month and the year for which this report is filed, and address.

### Required Supporting Schedules:

- Dealer Schedule of Receipts
- Dealer Schedule of Disbursements
- Dealer Subject To Local Option Taxes – Schedule 5LO

**LINE 1 - BEGINNING PHYSICAL INVENTORY – Ex Tax Only** - Enter the gallons in inventory at beginning of month for each fuel type – MUST agree with prior month's ending inventory.

**LINE 2 – RECEIPTS** - Total of Receipts from Line 6, Section I on page 2.

**LINE 3 – DISBURSEMENTS** – Total of Disbursements from Line 12, Section II on page 2.

**LINE 4 - TRANSFERS** - Fuel moved from one product to another – (including ethanol blended with gasoline)

**LINE 5 - GAIN OR (LOSS)** - Enter the gallons gained or lost during fuel movement.

**LINE 6 - ENDING PHYSICAL INVENTORY – Ex Tax Only** - Must reconcile with actual tank inventories.

**LINE 7 - GROSS TAXABLE GALLONS**– Gallons from Line 7, Section II on page 2.

**LINE 8 - LESS TAX PAID PURCHASES** - Gallons from Lines 2 and 11, Section I on page 2.

**LINE 9 - NET TAXABLE GALLONS** - Line 7 minus Line 8.

**LINE 10 - TAX RATE** - These are the current Oregon motor vehicle fuel, aviation gasoline and jet fuel tax rates. You will be notified in advance if any of these rates change.

**LINE 11 - TAX DUE** - Line 9 multiplied by line 10 for columns A, B & C. Enter the total tax due for all three columns in Column F, Line 11.

**LINE 12 - INTEREST** - If the Tax Report is received after the due date, interest at a rate of .0329% per day is due.

- Multiply the number of days late by the tax due on line 11, Column F.

- Multiply the result by .000329.
- Enter the result in Line 12, Column F.

**LINE 13 - PENALTIES** - Penalties may apply in four different ways.

1. If the Oregon motor vehicle fuel and aircraft fuel tax report **AND** payment is not **received** 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** is **received** 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 Oregon motor vehicle fuel and aircraft fuel tax report **AND** payment is not **received** 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** is **NOT received** 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 no tax is due, and the tax report is **received** after the 25th of the month (or the first business day following the 25th if the 25th falls on a Saturday, Sunday or legal holiday) following the month for which the report is due, a penalty of \$25 is due. There is no provision for waiver of this penalty.
4. If your report is for a period in which you were **NOT** licensed as an Oregon motor vehicle fuel dealer, a penalty of 100% of the tax is due. When paying this penalty, the 1% and 10% late payment penalties do not apply.

If a penalty is due, write the percentage in the blank space on line 13 of the Tax Report and multiply the tax due on Line 11, Column F by the percentage and enter the amount on Line 13, Column F. If it applies to **late filing** where no tax is due (\$25 penalty), **enter \$25 on Line 13, Column F.**

If you feel the late filing or failure to obtain an Oregon motor vehicle/aircraft fuel dealer's license was due to reasonable cause and without intent to avoid payment, the penalties noted under 1, 2, and 4 above **MAY** be waived. Contact the Fuels Tax Group via email or in writing to request a penalty waiver.

**LINE 14 - TOTAL DUE** - This is the sum of lines 11, 12, & 13 for Column F.

**LINE 15 - TOTAL DUE LOCAL JURISDICTIONS** - Transfer the total tax, penalty and interest due from Line 21 of page 3, Receipts and Disbursements Summary

**LINE 16 - GRAND TOTAL** - Total of Line 14 and Line 15, Column F.

**SIGNATURE** – Sign the report and include Printed Name, Title and date along with the Name and Title of Report Preparer and their e-mail.

## TAX REPORT Page 2, Section I – Summary of Receipts

### Company Information:

Enter the name under which your Oregon Motor Vehicle/Aircraft Fuel Dealer License is issued, Tax Identification Number, license number, and calendar month and the year for which this report is filed.

**LINE 1** – In-state Refinery Production – Enter the total gallons of fuel produced in Oregon through refinery operations for each fuel type listed in Columns A through E.

**LINE 2** – Gallons Received (State) Tax Paid – Transfer the total billed gallons received tax paid from the Dealer Schedule of Receipts – Schedule 1 for the appropriate product code to Columns A through C of the Tax Report, page 2, Section I.

**LINE 3** – Gallons Received From Licensed Distributors Tax-Unpaid (Ex-Tax) – Transfer the total billed gallons received ex-tax paid from the Dealer Schedule of Receipts – Schedule 2 for the appropriate product code to Columns A through E of the Tax Report, page 2, Section I.

**LINE 4** – Gallons Imported Direct To Customer – Transfer the total billed gallons from the Dealer Schedule of Receipts – Schedule 3 for the appropriate product code to Columns A through E of the Tax Report, page 2, Section I.

**LINE 5** – Gallons Imported Into Tax Free Storage – Transfer the total billed gallons from the Dealer Schedule of Receipts – Schedule 4 for the appropriate product code to Columns A through E of the Tax Report, page 2, Section I.

**LINE 6** – Total Receipts – Total Lines 1 through 5 for each column and transfer the total to the corresponding column of the Tax Report, page 1, Line 2.

## **TAX REPORT Page 2, Section II – Summary of Disbursements**

**LINE 7** – Gallons Delivered Tax Collected – Transfer the total billed gallons of tax collected fuel delivered to Oregon customers from the Dealer Schedule of Disbursements – Schedule 5 and 5LO for the appropriate product to Columns A through C of the Tax Report, page 2, Section II.

**LINE 8** – Gallons Delivered To Licensed Distributors Tax Not Collected (Ex-Tax) – Transfer the total billed gallons of untaxed fuel delivered to Licensed Distributors from the Dealer Schedule of Disbursements – Schedule 6 for the appropriate product code to Columns A through E of the Tax Report, page 2, Section II.

**LINE 9** – Gallons Exported – Transfer the total billed gallons of fuel exported from Oregon from the Dealer Schedule of Disbursements – Schedule 7 for the appropriate product code to Columns A through E of the Tax Report, page 2, Section II.

**LINE 10** – Gallons Delivered to US Government Tax-exempt – Transfer the total tax exempt billed gallons of fuel delivered to the US Government from the Dealer Schedule of Disbursements – Schedule 8 for the appropriate product to Columns A through E of the Tax Report, page 2, Section II.

**LINE 11** – Gallons Delivered To Diplomats – Transfer the total billed gallons of fuel delivered to diplomats from the Dealer Schedule of Disbursements – Schedule 10D for the appropriate product to Columns A through E of the Tax Report, page 2, Section II.

**LINE 12** – Total Disbursements – Total Lines 7 through 11 for each column and transfer the total to the corresponding column of the Tax Report, page 1, Line 3.

# Example of the Tax Report, Page 1



OREGON DEPARTMENT OF TRANSPORTATION  
 FUELS TAX GROUP, MS 21  
 355 CAPITOL ST NE  
 SALEM OR 97301-3871  
 PH: (503) 378-6150 OR (888) 753-2525  
 FAX: (503) 378-3060

## MOTOR VEHICLE FUEL AND AIRCRAFT FUEL DEALER TAX REPORT

RESET PAGE    RESET ALL PAGES  
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Website: <http://fueltax.oregon.gov>  
 email: [DDOTFuelTax@odot.state.or.us](mailto:DDOTFuelTax@odot.state.or.us)  
**MAIL REPORT AND REMITTANCE TO:**  
 ODOT FUELS TAX GROUP, UNIT 06  
 PO BOX 4395  
 PORTLAND OR 97208-4395

COMPANY INFORMATION						
COMPANY NAME	FEIN	LICENSE NUMBER	TAX REPORT PERIOD	<input type="checkbox"/> AMENDMENT		
ADDRESS	CITY	STATE	ZIP CODE			
DEALER REPORTING						
OREGON DEALER ACTIVITY SUMMARY	COLUMN A GASOLINE	COLUMN B AVIATION GASOLINE	COLUMN C JET FUEL	COLUMN D ETHANOL	COLUMN E DIESEL (INFORMATIONAL)	COLUMN F TOTAL
1. EX-TAX BEGINNING PHYSICAL INVENTORY (ABOVE OREGON POINT OF TAXATION) - MUST AGREE WITH PRIOR MONTH'S ENDING INVENTORY:						
2. RECEIPTS (FROM PAGE 2, SECTION I, LINE 6):						
3. DISBURSEMENTS (FROM PAGE 2, SECTION II, LINE 12):						
4. TRANSFERS FROM ONE PRODUCT TO ANOTHER INCLUDING ETHANOL BLENDED WITH GASOLINE:						
5. GAIN OR (LOSS):						
6. EX-TAX ENDING PHYSICAL INVENTORY (ABOVE OREGON POINT OF TAXATION) - MUST AGREE WITH ACTUAL ENDING INVENTORY:						
TAXABLE GALLONS SECTION						
7. GROSS TAXABLE GALLONS (PAGE 2, SECTION II, LINE 7):						
8. LESS TAX-PAID PURCHASES (PAGE 2, LINE 2 PLUS PAGE 2, LINE 11):						
9. NET TAXABLE GALLONS (LINE 7 MINUS LINE 8):						
TAX COMPUTATION SECTION						
10. TAX RATE:	0.36	0.11	0.03			
11. TAX DUE (MULTIPLY GALLONS ON LINE 9 BY THE RATE ON LINE 10):	\$	\$	\$			\$
12. INTEREST (MULTIPLY TAX ON LINE 11, COLUMN F, BY NUMBER OF DAYS LATE BY 0.000329):						\$
13. PENALTY FOR LATE PAYMENT AT _____ (MULTIPLY TAX ON LINE 11, COLUMN F, BY THE PENALTY RATE. IF ZERO TAX LIABILITY, THE PENALTY IS \$25.00):						\$
14. TOTAL DUE (ADD LINES 11, 12, AND 13):						\$
15. TOTAL DUE LOCAL JURISDICTIONS (FROM PAGE 3, LINE 21):						\$
16. GRAND TOTAL (ADD LINES 14 AND 15):						\$

SIGNATURE			
CERTIFICATE - I HEREBY CERTIFY THAT THIS REPORT, INCLUDING THE ACCOMPANYING SCHEDULES AND STATEMENTS, IS A FULL, TRUE, AND COMPLETE REPORT OF THE NUMBER OF GALLONS SOLD, USED, AND DISTRIBUTED DURING THE MONTH ABOVE STATED BY.			
SIGNATURE	PRINT NAME	TITLE	DATE
NAME AND TITLE OF PREPARER		EMAIL ADDRESS	

# Example of the Tax Report, Page 2

RESET PAGE PRINT PAGE

**OR** OREGON DEPARTMENT OF TRANSPORTATION  
 FUELS TAX GROUP, MS 21  
 385 CAPITOL ST. NE  
 SALEM OR 97301-2871  
 PH: (503) 378-8150 OR (888) 753-2525  
 FAX: (503) 378-3060

## MOTOR VEHICLE FUEL AND AIRCRAFT FUEL DEALER TAX REPORT

Website: <http://fueltax.oregon.gov>  
 email: [ODOTFuelTax@odot.state.or.us](mailto:ODOTFuelTax@odot.state.or.us)  
**MAIL REPORT AND REMITTANCE TO:**  
 ODOT FUELS TAX GROUP, UNIT 06  
 PO BOX 4395  
 PORTLAND OR 97208-4395

### RECEIPTS AND DISBURSEMENTS SUMMARY

COMPANY INFORMATION			
COMPANY NAME	FEIN	LICENSE NUMBER	TAX REPORT PERIOD

#### SECTION I

RECEIPTS: (SEE INSTRUCTIONS)	FROM SCHEDULE	COLUMN A GASOLINE	COLUMN B AVIATION GASOLINE	COLUMN C JET FUEL	COLUMN D ETHANOL	COLUMN E DIESEL
1. IN-STATE REFINERY PRODUCTION:						
2. GALLONS RECEIVED (STATE) TAX-PAID (FORWARD AMOUNTS TO PAGE 1, LINE 8):	1					
3. GALLONS RECEIVED FROM LICENSED DEALERS TAX-UNPAID:	2					
4. GALLONS IMPORTED DIRECT TO CUSTOMER:	3					
5. GALLONS IMPORTED INTO TAX-FREE STORAGE:	4					
6. TOTAL RECEIPTS (TOTAL LINES 1 THROUGH 5):						

(FORWARD TOTAL RECEIPTS ON LINE 6 TO PAGE 1, LINE 2)

#### SECTION II

DISBURSEMENTS: (SEE INSTRUCTIONS)	FROM SCHEDULE	COLUMN A GASOLINE	COLUMN B AVIATION GASOLINE	COLUMN C JET FUEL	COLUMN D ETHANOL	COLUMN E DIESEL
7. GALLONS DELIVERED TAX COLLECTED (FORWARD AMOUNTS TO PAGE 1, LINE 7):	5 / 5LO					
8. GALLONS DELIVERED TO LICENSED DEALERS TAX NOT COLLECTED:	6					
9. GALLONS EXPORTED:	7					
10. GALLONS DELIVERED TO U.S. GOVERNMENT TAX-EXEMPT:	8					
11. GALLONS DELIVERED TO DIPLOMATS:	10D					
12. TOTAL DISBURSEMENTS (TOTAL LINES 7 THROUGH 10):						

(FORWARD DISBURSEMENTS ON LINE 12 TO PAGE 1, LINE 3)

## TAX REPORT Page 3 – Receipts and Disbursements Summary (for Local Jurisdictions)

### Company Information:

Enter the name under which your Oregon Motor Vehicle/Aircraft Fuel Dealer License is issued, Tax Identification Number, license number, and calendar month and the year for which this report is filed.

The Oregon Department of Transportation also administers the fuels tax programs for many cities and counties in Oregon. The reporting for these jurisdictions is included in the state tax report. The Receipts and Disbursements Summary lists the gallons, tax, penalty and interest for each city or county administered.

The detail of purchases and disbursements within each jurisdiction is included with the state detail on the Receipts and Disbursement schedules to follow.

Once the detail schedules are completed, transfer the total gallons sold in each jurisdiction and the total gallons purchased tax paid (jurisdiction tax, not state tax) to the appropriate line on columns B,C and D of the Tax Report, page 3.

### Column G – AMOUNT DUE

- For the **City of Newport**, the tax rate is variable. For sales made between June 1<sup>st</sup> and October 31<sup>st</sup>, the rate is \$.03. For sales made between November 1<sup>st</sup> and May 31<sup>st</sup>, the tax rate is \$.01.
- For the **City of Reedsport**, the tax rate is variable. For sales made between May 1<sup>st</sup> and October 31<sup>st</sup>, the rate is \$.03. For sales made between November 1<sup>st</sup> and April 30<sup>th</sup>, the tax is NOT applied.

### Column H - PENALTIES.

1. If the Oregon motor vehicle fuel and aircraft fuel tax report **AND** payment is not **received** 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 is received** 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 Oregon motor vehicle fuel and aircraft fuel tax report **AND** payment is not **received** 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 is NOT received** 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** licensed as motor vehicle fuel dealer for the specific jurisdiction, a penalty of 100% of the tax is due (for the cities of Woodburn, Milwaukie and Canby, the penalty is 200%). When paying this penalty, the 1% and 10% late payment penalties do not apply.

If a penalty is due, multiply the percentage determined above by the tax due in Column G for the applicable jurisdiction. If you feel the late filing or failure to obtain an Oregon motor vehicle/aircraft fuel dealer's license was due to reasonable cause and without intent to avoid payment, the penalties noted under 1, 2, and 3 above **MAY** be waived. Contact the Fuels Tax Group in writing regarding potential penalty waiver.

**Column I - INTEREST** - If the Tax Report is received after the due date, interest at a rate of .0329% (.000329)per day is due. (THIS APPLIES TO THE CITIES OF ASTORIA, EUGENE, NEWPORT, WARRENTON, REEDSPORT and PORTLAND ONLY).

- Determine the number of days the report is late
- Multiply the number of days late by the tax due in Column G.
- Multiply the result by .000329.
- Enter the result in Column I

Example of the Tax Report, Page 3



OREGON DEPARTMENT OF TRANSPORTATION  
 FUELS TAX GROUP, MS 21  
 388 CAPITOL ST NE  
 SALEM OR 97301-3871  
 PH: (503) 378-8150 OR (888) 753-2525  
 FAX: (503) 378-3080

**MOTOR VEHICLE FUEL AND AIRCRAFT  
 FUEL DEALER TAX REPORT**

RESET PAGE PRINT PAGE

Website: <http://fueltax.oregon.gov>  
 email: [ODOTFuelTax@dot.state.or.us](mailto:ODOTFuelTax@dot.state.or.us)  
**MAIL REPORT AND REMITTANCE TO:**  
 ODOT FUELS TAX GROUP, UNIT 06  
 PO BOX 4395  
 PORTLAND OR 97208-4395

RECEIPTS AND DISBURSEMENTS SUMMARY

COMPANY INFORMATION								
COMPANY NAME					FEIN	LICENSE NUMBER	TAX REPORT PERIOD	
COLUMN A LOCAL JURISDICTION	COLUMN B SALES IN JURISDICTION (FROM SCHEDULE 6LD)	COLUMN C TAX PAID PURCHASES (FROM SCHEDULE 1H)	COLUMN D DEDUCTIONS (FROM SCHEDULES 7E, 10AC, 10AD, AND 10)	COLUMN E TAXABLE GALLONS (COLUMN B MINUS COLUMN C AND D)	COLUMN F RATE	COLUMN G AMOUNT DUE (COLUMN E * RATE)	COLUMN H PENALTY	COLUMN I INTEREST
1. CITY OF ASTORIA				-	0.03	\$	\$	\$
2. CITY OF CANBY				-	0.03	\$	\$	\$
3. CITY OF COBURG				-	0.06	\$	\$	\$
4. CITY OF COQUILLE				-	0.03	\$	\$	\$
5. CITY OF COTTAGE GROVE				-	0.03	\$	\$	\$
6. CITY OF EUGENE				-	0.05	\$	\$	\$
7. CITY OF HOOD RIVER				-	0.03	\$	\$	\$
8. CITY OF MILWAUKIE				-	0.02	\$	\$	\$
9. CITY OF NEWPORT				-	0.03 0.01	\$	\$	\$
10. CITY OF PORTLAND				-	0.10	\$	\$	\$
11. CITY OF REEDSPORT				-	0.03 0.00	\$	\$	\$
12. CITY OF SPRINGFIELD				-	0.03	\$	\$	\$
13. CITY OF TIGARD				-	0.03	\$	\$	\$
14. CITY OF TROUTDALE				-	0.03	\$	\$	\$
15. CITY OF VENETA				-	0.03	\$	\$	\$
16. CITY OF WARRENTON				-	0.03	\$	\$	\$
17. CITY OF WOODBURN				-	0.01	\$	\$	\$
18. MULTNOMAH COUNTY				-	0.03	\$	\$	\$
19. WASHINGTON COUNTY				-	0.01	\$	\$	\$
20. TOTALS						\$	\$	\$
21. TOTAL TAX, PENALTY, INTEREST (FORWARD TO PAGE 1, LINE 15)						\$		

FORM 726-1302 (4-20)

PAGE 3

# MOTOR VEHICLE FUEL AND AIRCRAFT FUEL DEALER - SCHEDULE OF RECEIPTS

## **Required Supporting Schedules:**

Detailed schedules must be prepared and submitted with the completed tax report when Section I or Section II indicate fuel received or disbursed. 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. Report loads by product (gasoline, ethanol gasoline, aviation gasoline, jet fuel), not by fuel grade (premium, mid-grade and regular gasoline).

See table at end of this document for list of schedules and product codes.

## **Company Information:**

Enter the name under which your Oregon Motor Vehicle/Aircraft Fuel Dealer License is issued, Tax Identification Number, license number, calendar month and the year for which this report is filed, Schedule Code and Product Code (see tables at end of this document for schedule and product codes).

The Schedule of Receipts is a standard format used to record all purchases of fuel. The Schedule Code will indicate the type of purchase.

## **COMPLETE A SEPARATE SCHEDULE OF RECEIPTS FOR EACH SCHEDULE AND PRODUCT CODE.**

### **Complete all columns as follows:**

1. **Carrier name** - Enter the name of the company that transported the fuel.
2. **Carrier FEIN** - Enter the Tax Identification Number of the Carrier
3. **Mode** - Enter the mode of transportation
  - J Truck
  - R Rail
  - B Barge
  - PL Pipeline
  - S Ship (Ocean Vessel)
  - ST Stationary Transfer
4. **Point of Origin** - An Origin is the storage facility from which the fuel was removed. This may be a terminal location or the supplier's bulk location (city). If the terminal is known, enter the terminal location. The applicable Oregon choices are:

T910R4450 Aircraft Service International, Inc  
T930R4456 Chevron USA, Inc.- Portland  
T930R4464 ConocoPhillips PL - Portland  
T930R4457 Kinder Morgan Liquid Terminals, LLC  
T930R4460 Kinder Morgan Tank Storage Terminal  
T930R4458 McCall Oil and Chemical Corp.  
T930R4466 Olympic Pipeline Company - Portland  
T930R4464 Phillips 66 PL - Portland  
T930R4455 Seaport Midstream Partners, LLC  
T930R4454 SFPP, LP  
T930R4461 Shell Oil Products US  
T930R4459 Shore Terminals LLC - Portland  
T930R4452 Tidewater Terminal - Umatilla  
T930R4463 Time Oil Co. - Portland  
T930R4453 Tosco Corp. - Coos Bay  
T910R4465 Union Pacific Railroad Co.  
T930R4465 Zenith Energy Holdings

5. **Point of Destination** - Enter the Location code (contact the Fuels Tax Group for correct codes) or **delivery point city** where the fuel was unloaded.
6. **Seller Name** - Enter the supplier name.
7. **Seller's FEIN** - Enter the Seller's Tax Identification Number.



## MOTOR VEHICLE FUEL AND AIRCRAFT FUEL DEALER - SCHEDULE OF DISBURSEMENTS

Detailed schedules must be prepared and submitted with the completed tax report when Section I or Section II indicate fuel received or disbursed. 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. Report loads by product code (gasoline, ethanol gasoline, aviation gasoline, jet fuel), not by fuel grade (premium, mid-grade and regular gasoline).

### Company Information:

Enter the name under which your Oregon Motor Vehicle/Aircraft Fuel Dealer License is issued, Tax Identification Number, license number, calendar month and the year for which this report is filed, Schedule Code and Product Code (see tables at end of this document for schedule and product codes).

The Schedule of Disbursements is a standard format used to record all disbursements of fuel. The Schedule Code will indicate the type of disbursement.

### COMPLETE A SEPARATE SCHEDULE OF DISBURSEMENTS FOR EACH SCHEDULE AND PRODUCT CODE.

#### Complete all columns as follows:

1. **Carrier name** - Enter the name of the company that transported the fuel.
2. **Carrier FEIN** - Enter the Tax Identification Number of the Carrier
3. **Mode** - Enter the mode of transportation
  - J Truck
  - R Rail
  - B Barge
  - PL Pipeline
  - S Ship (Ocean Vessel)
  - ST Stationary Transfer
4. **Point of Origin** - An Origin is the storage facility from which the fuel was removed. This may be a terminal location or the supplier's bulk location (city). If the terminal is known, enter the terminal location. The applicable Oregon choices are:

T910R4450 Aircraft Service International, Inc  
T930R4456 Chevron USA, Inc.- Portland  
T930R4464 ConocoPhillips PL - Portland  
T930R4457 Kinder Morgan Liquid Terminals, LLC  
T930R4460 Kinder Morgan Tank Storage Terminal  
T930R4458 McCall Oil and Chemical Corp.  
T930R4466 Olympic Pipeline Company - Portland  
T930R4464 Phillips 66 PL - Portland  
T930R4455 Seaport Midstream Partners, LLC  
T930R4454 SFPP, LP  
T930R4461 Shell Oil Products US  
T930R4459 Shore Terminals LLC - Portland  
T930R4452 Tidewater Terminal - Umatilla  
T930R4463 Time Oil Co. - Portland  
T930R4453 Tosco Corp. - Coos Bay  
T910R4465 Union Pacific Railroad Co.  
T930R4465 Zenith Energy Holdings

5. **Point of Destination** - Enter the Location code (contact the Fuels Tax Group for correct codes) or **delivery point city** where the fuel was unloaded.
6. **Buyer Name** - Enter the buyer's name.
7. **Buyer's FEIN** - Enter the buyer's Tax Identification Number.
8. **Date Shipped** - Enter the date the fuel was loaded at origin. Date may be outside reporting period but no more than one month.

9. **Document Number** - Enter the bill of lading number. If a bill of lading was not issued, enter the shipping document/delivery ticket number.
10. **Net Gallons** - Enter net gallons purchased on a load by load basis. Round load by load gallons to the nearest whole gallon.
11. **Gross Gallons** - Enter gross gallons purchased on a load by load basis. Round load by load gallons to the nearest whole gallon.
12. **Billed Gallons** - Enter billed gallons purchased on a load by load basis. Round load by load gallons to the nearest whole gallon.

For each Schedule of Disbursements completed, calculate the total of disbursements at the bottom of the schedule in the TOTAL boxes. Forward the **Billed Gallons** total to the Tax Report, page 2, Section II, for Columns A - D:

**Schedule 5** is for gallons sold with the state tax included, **Schedule 5LO** is for gallons sold with the state and jurisdiction tax included.

**For Schedule 7E, 10AC, 10AD, and 10**, the total Billed Gallons are transferred to the Receipts and Disbursements Summary, page 3, column D for the appropriate city or county.

When reporting multiple product codes (Gasoline – 065, Ethanol Gasoline – E10) for the same Schedule Code, add the Billed Gallons totals together before transferring to the Tax Report page 2.



# AMENDING TAX REPORTS

The purpose of amended reports is to show increases or decreases to gallons and amounts previously reported for a given period.

**NOTE:** Do not show amendments for multiple report periods on the same amended report.

Complete a tax report form in the same manner as detailed above but check the AMENDMENT box on page 1.

Only include data omitted from the original report. This may result in additional tax owed (unreported taxable sales) or a credit (unreported tax paid purchases). In some cases, it may result in a zero report if the data being reported was not subject to tax (ex-tax sales to other licensed dealers, etc.).

Transactions more than one month outside of reporting period must be reported as an amendment.

## Record Keeping and Documentation

Motor Vehicle Fuel Dealers are required to keep the following records for three years and make them available upon request:

**Stock summary** - showing monthly totals for the gallons of motor vehicle fuel handled within the state, with an analysis as to inventories, receipts, sales, use, transfers, and loss or gain.

**Purchase journal** - showing the number of gallons of motor vehicle fuel purchased or received each month, supported by purchase invoices or other documents.

**Sales journal** - showing the number of gallons of motor vehicle fuel sold or distributed 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 origin 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 and the different products shipped there under 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 from the mailing 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 storage facility or sale point is located near the state border, and where sales there from are made to customers residing both within and without the state, the invoice shall clearly show the place and state where the licensed dealer actually made delivery to the customer.

A **physical inventory** of motor vehicle fuel shall be taken at least at the end of each calendar month and preserved for audit purposes.

All required records shall be **summarized into calendar month totals**.

## Terminology and Definitions

**ADDITIVES-** Any chemical or product added to gasoline for improvement or enhancement of the product.

**AIRCRAFT FUEL-** Any gasoline or other inflammable or combustible gas or liquid usable as fuel for the operation of aircraft.

**BLENDING-** mixing together by any way one or more products for use as a motor vehicle fuel. This does not include blending that occurs in the refining process by the refiner or crude petroleum. 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, purchaser and supplier.

**BULK PLANT / BULK STORAGE FACILITY-** Receiving and distributing facility for petroleum products (usually includes truck loading rack(s), product receiving capabilities and storage tanks).

**CARRIER** The transportation company or entity moving the product.

**CLOSING PHYSICAL INVENTORY (EX TAX PRODUCT ONLY) -** The gallons in ex tax bulk storage facilities at the close of each calendar month.

For purposes of Oregon Motor Vehicle/Aircraft fuel tax reporting, ex-tax bulk storage facilities DO NOT include facilities connected by pipeline to a cardlock/keylock, service station and/or any other facility where fuel is withdrawn directly for sale or delivery into the fuel tanks of motor vehicles.

**ETHANOL-** Alcohol

(Ethanol is typically the product blended with gasoline to oxygenate the fuel, increase octane and to improve engine emissions).

**ETHANOL GASOLINE-** A combination of ethanol and gasoline.

In 2009, Oregon mandated statewide the use of ten percent ethanol blends for use in vehicles. Oregon considers blends up to E-85, used in flex fuel vehicles, to be a motor vehicle fuel.

**EXPORTS** Motor vehicle fuel delivered from Oregon to locations outside Oregon.

**EX-TAX-** Includes motor vehicle or aircraft fuel where no Oregon 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, aviation gasoline, or jet fuel).

**IMPORT SALES-** Motor vehicle fuel delivered into Oregon from outside the State of Oregon.

Motor vehicle fuel delivered into Oregon from outside the State of Oregon by the purchaser constitutes an import by the purchaser.

**IMPORT TRANSFERS-** Product that is acquired outside of Oregon and delivered into ex-tax storage facilities within Oregon.

**JET FUEL** Aircraft fuel usable in aircraft operated by turbine engines (turbo-prop or jet).

**LICENSEE** A business or person that has secured an Oregon Motor Vehicle/Aircraft Fuel Dealer License.

**OREGON MOTOR VEHICLE FUEL DEALER** An entity or person who:

- Imports or causes to be imported motor vehicle fuels or aircraft fuels for sale, use or distribution in, and after the same reaches the State of Oregon.
- Produces, refines, manufactures or compounds motor vehicle fuels or aircraft fuels in the State of Oregon for sale, use or distribution in Oregon.
- Acquires in Oregon for sale, use or distribution in Oregon motor vehicle fuels or aircraft fuels with respect to which there has been no license tax previously incurred.
- Acquires title to or possession of motor vehicle fuels or aircraft fuels in Oregon and exports the product out of this state.

**MOTOR VEHICLE FUEL-** Gasoline and any other inflammable or combustible gas or liquid usable for the operations of motor vehicles.

**OPENING PHYSICAL INVENTORY (EX TAX PRODUCT ONLY)** - The gallons of fuel in your ex-tax bulk storage containers at the beginning of each month. This does not include storage that is connected by pipeline to a Cardlock, service station or where fuel can be taken out directly for sale or delivery.

**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 Oregon tax has been paid.

**WITHIN OREGON TRANSFERS** Product transferred from one bulk storage facility located in Oregon to another bulk storage facility located in Oregon.

# SCHEDULE AND PRODUCT CODES

## Receipt Schedules:

**Schedule 1: Gallons received (state) tax paid** – Receipts where only the Oregon tax was paid

**Schedule 1H: Gallons received – county or city tax paid** – Receipts where the county or city tax was paid. If the tax is paid to both Oregon and a local jurisdiction, you will enter the same receipt on both Schedules 1 and 1H.

**Schedule 2: Gallons received without the state or local taxes paid** – Receipts where no Oregon state tax was paid. If the tax is paid to the city or county ONLY (no Oregon tax paid) enter the same receipt on both Schedules 1H (for city/county tax paid) and 2 (for Oregon tax exempt).

**Schedule 3: Gallons imported directly to the customer** – Receipts imported into Oregon for direct delivery to customers; no state or local taxes are paid.

**Schedule 4: Gallons imported into tax free storage** – Receipts imported into Oregon and placed into tax-exempt storage; no state or local taxes are paid.

## Disbursement Schedules:

**Schedule 5: Gallons delivered with Oregon tax collected** – Disbursements that are subject to Oregon state tax only.

**Schedule 5LO: Gallons delivered with Oregon and local taxes collected** – Disbursements that are subject to a local jurisdiction (city or county) tax administered by the Fuels Tax Group.

**NOTE:** This schedule may include diesel deliveries subject to local jurisdiction taxes.

**Schedule 6: Gallons delivered to licensed dealers without the tax** – Disbursements to licensed dealers. If your customer is not licensed with the Fuels Tax Group, you will need to pay the tax.

**Schedule 7: Gallons exported outside the state of Oregon** – Disbursements to destinations outside Oregon. City and state are required fields for the destination.

**Schedule 7E: Gallons exported outside the city/county when local taxes were paid** – Disbursements from a city or county jurisdiction to a location within the state.

**Schedule 8: Gallons delivered to US Armed Forces tax-exempt** – Disbursements to the Armed Forces within Oregon *for use in aircraft, ships, or for export.*

**Schedule 10: Gallons delivered to other tax-exempt entities (diplomats)**

**Schedule 10AC: Tax-exempt sales in city jurisdictions**

**Schedule 10AD: Tax-exempt sales in county jurisdictions**

**Schedule 10D: Gallons delivered to diplomats**

## Product Codes:

054	Propane
061	Natural Gasoline
065	Gasoline
072	Kerosene - Dyed
092	Undefined Products
100	Transmix
122	All Other Blending Components
125	Aviation Gasoline
130	Jet Fuel
142	Kerosene - Undyed
160	Diesel - Undyed
170	Biodiesel - Undyed (Non-used cooking oil)
171	Biodiesel - Dyed (Non-used cooking oil)
175	Residual Fuel Oil
224	Compressed Natural Gas (CNG)
225	Liquid Natural Gas (LNG)
228	Diesel - Dyed
279	Marine Diesel Oil
280	Marine Gas Oil
B20	Used Cooking Oil - Undyed (20%)
D20	Used Cooking Oil - Dyed (20%)
E00	Ethanol (100%)
E10	Gasoline Eth-Blended
E85	Gasoline Eth-Blended Flex
E99	Ethanol (99% Denatured Alcohol)

## CONTACT INFORMATION

For additional information or questions not addressed in the instructions provided, please contact us:

### FOR GENERAL CORRESPONDENCE

Oregon Department of Transportation  
Fuels Tax Group-MS21  
355 Capitol St NE  
Salem, OR 97301-2530

Telephone (503) 378-8150  
Fax (503) 378-3060  
E-mail [ODOTFuelsTax@odot.state.or.us](mailto:ODOTFuelsTax@odot.state.or.us)  
Website <http://fuelstax.oregon.gov/>

For direct numbers to specific staff members, please see our website.

### MAIL REPORTS AND PAYMENTS TO

Oregon Department of Transportation  
Fuels Tax Group Unit 06  
P O Box 4395  
Portland OR 97208-4395

**NOTE:** Through the instructions in this guide, the Fuels Tax Group has attempted to completely and correctly advise licensees on proper compliance including tax report completion and record keeping requirements. This guide is not intended to replace or change Oregon Revised Statute 319 or any Administrative Rule. 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 that special situation*.



