

FUELS TAX COMPLIANCE GUIDE FOR USE FUEL SELLERS



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 **Use Fuel Sellers**. Responsibilities and requirements of Use Fuel Users, and Registered Bulk Distributors and Motor vehicle Fuel Dealers are outlined in separate publications.

Use Fuel Sellers

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

Use Fuel is taxed at the point it is dispensed into the fuel tank of a motor vehicle. This results in two types of Use Fuel licensees, Sellers and Users. There are some instances where a company may need to be licensed as both a Seller and a User.

A Use Fuel Seller is further defined as a person or business who:

- operates a retail gas station supplying Use Fuel,
- operates a cardlock facility,
- issues cardlock cards used in the State of Oregon,
- issues fleet cards which can be used at cardlock facilities in Oregon, or
- provides fleet fueling.

Use Fuel Bulk Distributor: an entity that sells bulk use fuel and is not otherwise qualified as a use fuel seller. Bulk Distributors register with the Fuels Tax Group to remit use fuel taxes (if collected at the request of the purchaser) on bulk fuel sold to end users. If an operation has sales into vehicles as well as bulk sales, they shall report all activity on their Use Fuel Seller license.

What is Use Fuel?

Diesel, bio-diesel, propane, compressed natural gas (CNG), liquified natural gas (LNG) or any other liquid or gas usable as fuel for the operation of motor vehicles.

- Use Fuel is taxed at 38¢/gallon (subject to periodic increases)

Why do I have to become licensed as a Use Fuel Seller?

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

- Dispenses fuel into the fuel tank of a vehicle (e.g., retail stations, fleet fueling).
- Issues cards used at cardlocks or keylocks

How do I become licensed as a Use Fuel Seller?

The process begins with registering your company and completing an application for a license. Once this process is completed and the applicable documents (including a Surety Bond or Deposit in Lieu of Bond) are provided and the information is verified, a license is issued containing a unique license number which is used in all reporting and correspondence. Additional license details include:

- No licensing fees.
- Use Fuel Seller 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).
- Seller 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
 - Tank inventory readings (at least monthly)
 - Pump meter readings (at least monthly)
 - Customer invoices (ex-tax sales) or billing records (cardlock, fleet fueling, bulk)

- Reporting
 - Online submission of Use Fuel Seller Tax Report - summary of activity resulting in a potential tax liability
 - Supporting schedules - detail that is summarized on the tax report
 - Submission of payment of the tax liability (if applicable)
 - Report due dates - based on average tax liability
 - At least \$300 per month - Monthly reporting due on 20th of the next calendar month
 - Less than \$300 per month but more than \$100 per year - Quarterly reporting due on the 20th of the next calendar month
 - 1st Quarter due April 20th
 - 2nd Quarter due July 20th
 - 3rd Quarter due October 20th
 - 4th Quarter due January 20th
 - Less than \$100 per year - Annually on January 20th of the following year
 - 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 kept for three years and made available upon request during normal business hours.
 - In the event the auditor for the state is, at any time, required to be outside of Oregon in order to examine such records, the licensee will be required to reimburse the state for travel expenses, including transportation, meals, and lodging costs incurred by the auditor.

What is the difference between retail and non-retail operations?

Retail Operations – generally a convenience store/gas station open to the general public (based on location it may have an attendant that dispenses the fuel into the vehicle).

- Responsible for ALL transactions occurring at the station.
 - Cardlock cards may at times be used as a payment card. This is a retail transaction reportable by the retailer. Retail ex-tax rules apply (See Ex-Tax Sales and Documentation)
 - Fleet Fueling is considered to be a retail operation. Fuel is brought to a site and vehicles are then fueled by the delivery person.
- Responsible for documenting ex-tax sales.
- Responsible for remitting tax to the state with their periodic report.

Non-Retail Operations – an unattended facility accessible only by cardlock card holders. The cardlock card system must be able to generate an electronic invoice.

1. Cardlock cards are required to be issued to a single vehicle or group of matching equipment.
2. Cardlock cards can be designated for ex-tax sales as long as the customer completes an Exemption Certificate listing vehicles and reasons for exemption. This form is available at <https://www.oregon.gov/odot/FTG/Pages/Fuels-Tax-Forms.aspx>
 - Customer detail will include the credential or description (required for ex-tax sales), card number, facility ID, purchase date, customer name, customer account, invoice date, invoice number, and total gallons of use fuel sold.
3. Closed cardlocks (all locations owned by the same company and only accessible by their customers) and keylocks also fall under non-retail operations.
4. Cardlock card issuers are responsible for reporting the activity and paying the tax for sales to their cardholders (except for retail transactions).

Dual Operations – generally a retail environment that also has a separate area for cardlock activity.

- May have separate tanks for each operation or may share a single tank.

- Cardlock and retail activity may be separated by time of day instead of physical location of pumps.
 - Activity must be clearly discernable and documented for proper reporting.

What if I add or close locations?

If you obtain a new location, you may add additional locations to your seller reports, as long as the ownership is the same. If you sell or close one location in a multi-location operation, report the ending fuel inventory and meter readings as of the date of the sale. Include a notation that the location was sold/closed, and if sold, the name and contact information of the purchaser.

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 of this guide.

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 = 10% of the tax owed
- Reports and payments are considered to be timely if received in our office on or before the due date. The due date is the 20th of the month following the report period.
 - Example: If you are filing July's report, the report and payment must be received on or before the 20th 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.
- Eligibility for the 4% credit is subject to reporting compliance and may be revoked.

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 Use Fuel Seller'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.
- Status of business (closed, sold, no longer selling Use Fuel, etc.).
- Name and contact information of new owner.

The Fuels Tax Group may also contact you if we find reason to believe you no longer need to be licensed.

You are responsible for filing Use Fuel Seller tax report forms through the date of sale or closure. When you file your last report form, be sure to include meter readings and tank meter readings taken at the close of business on the last day you owned/operated the site.

***NOTE:** Writing “final report” or similar verbiage on a Use Fuel Seller tax report may not result in your license being cancelled timely. These comments do not provide sufficient information to cancel the license.*

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

Report filing due dates are based on the average tax liability of the licensee’s operations. If the tax liability decreases, the licensee may contact us (in writing) and request a change in their filing frequency. Additionally, the Fuels Tax Group periodically reviews licensee filing history and will advise those licensees subject to the need change reporting frequency.

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:

- how fuel is sold and locations;
- ownership information including:
 - Articles of Incorporation
 - LLC Operating Agreement
 - Partnership Agreement
 - Charter or Certificate of Authority To Do Business
 - any other document showing owners of the business; and
- 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 Use Fuel Seller Bond/Deposit in Lieu of Bond

Bonds ensure recovering revenue in case of default by the tax payer. 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 liability. If the tax cannot be determined, 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 Use Fuel Seller 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. See the Record Keeping section of this guide for more information on records that must be maintained.

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.

USE FUEL SELLER TAX REPORT - (FORM 735-1334)

General Purpose - to provide summary information of fuel purchases and sales used to determine Oregon tax liability, interest, and penalties for use fuel.

Company Information:

Enter the name under which your Oregon Use Fuel Seller License is issued, Tax Identification Number, license number, calendar month and the year for which this report is filed, address and name and title of report preparer.

Required Supporting Schedules:

- Local Jurisdiction Summary
- Use Fuel Handled
- Schedule of Receipts

LINE 1 – TOTAL USE FUEL HANDLED - Forward the total from line 7 of the Use Fuel Handled (Inventory) schedule.

LINE 2 – RETAIL STATION OPERATIONS - Total of gallons dispensed through pumps (transferred from Pump Meter Readings schedule).

LINE 3 – NON-RETAIL OPERATIONS – Total taxable gallons from Schedule of Disbursements – Cardlock.

LINE 4 – FLEET FUELING OPERATIONS - Total taxable gallons from Schedule of Disbursements – Fleet Fueling.

LINE 5 – TAXABLE PROPANE GALLONS SOLD INTO VEHICLES - Enter the gallons dispensed into vehicles. Divide propane gallons by 1.3 for taxable gallons

LINE 6 - SUBTOTAL – Add lines 2 through 5.

LINE 7 – USE FUEL TAX – Multiply gallons on line 6 by current tax rate.

LINE 8 - LESS 4% CREDIT – Multiply amount on line 7 by 4% (.04). **If the report is late DO NOT calculate the 4% credit.**

NOTE: If a penalty waiver is approved, the 4% credit will be refunded along with the penalty.

LINE 9 - NET USE FUEL TAX DUE - Line 7 minus Line 8.

LINE 10 – BULK FUEL AND OTHER SALES – Total tax paid bulk sales from Schedule 5BLK.

LINE 11 – USE FUEL TAX – Multiply gallons in line 10 by current tax.

LINE 12 – TOTAL USE FUEL TAX DUE - Add lines 9 and 11.

Line 13 – INTEREST – Enter the number of days late

- Multiply the number of days late by the tax due on line 12
- Multiply the result by .000329
- Enter the result in Line 13

LINE 14 – 10% LATE PAYMENT PENALTY – Multiply amount in line 12 by 10% (.10).

If the Oregon Use Fuel Seller tax report **AND** payment is not **received** by the 20th of the month, the penalty is 10% of the total tax due

If you feel the late filing was due to reasonable cause and without intent to avoid payment, the penalty **MAY** be waived. Contact the Fuels Tax Group by email or in writing to request a penalty waiver.

LINE 15 - TOTAL DUE - Add lines 12, 13 and 14.

LINE 16 – TOTAL DUE LOCAL JURISDICTIONS - Total of Line 3 from page 2, Local Jurisdiction Summary.

LINE 17 – GRAND TOTAL – Add lines 15 and 16.

SIGNATURE – Sign the report and include Printed Name, Title and date

Example of the Tax Report, Page 1

 <p>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) 378-3090</p>	<p style="text-align: right;"> <input type="button" value="RESET PAGE"/> <input type="button" value="PRINT PAGE"/> <input type="button" value="RESET ALL PAGES"/> <input type="button" value="PRINT ALL PAGES"/> </p> <h2 style="text-align: center;">USE FUEL SELLER TAX REPORT</h2>	<p>MAIL REPORT AND REMITTANCE TO: ODOT FUELS TAX GROUP, UNIT 06 PO BOX 4395 PORTLAND OR 97208-4395 Website: http://fuelstax.oregon.gov email: ODOTFuelsTax@odot.state.or.us</p>		
COMPANY INFORMATION				
COMPANY NAME	FEIN	LICENSE NUMBER	TAX REPORT PERIOD	<input type="checkbox"/> AMENDMENT
ADDRESS	CITY	STATE	ZIP CODE	NAME AND TITLE OF PREPARER
USE FUEL REPORTING			GALLONS	DOLLARS
1.	TOTAL USE FUEL HANDLED (TOTAL FROM PAGE 3)			
2.	RETAIL STATION OPERATIONS (TOTAL OREGON TAXABLE SALES FROM PAGE 6, COLUMN 5)			
3.	NON-RETAIL OPERATIONS (TOTAL TAXABLE FROM SCHEDULE 5CRD)			
4.	FLEET FUELING OPERATIONS (TOTAL TAXABLE FROM SCHEDULE 5FLT)			
5.	TAXABLE PROPANE GALLONS SOLD INTO VEHICLES = _____ + 1.3 =			
6.	SUBTOTAL (ADD LINES 2 THROUGH 5)			
7.	USE FUEL TAX (MULTIPLY GALLONS ON LINE 6 BY THE CURRENT TAX RATE OF 0.36)			\$
8.	LESS 4% CREDIT (MULTIPLY AMOUNT ON LINE 7 BY 0.04)			\$
9.	NET USE FUEL TAX DUE (SUBTRACT LINE 8 FROM LINE 7)			\$
10.	BULK FUEL AND OTHER SALES (TOTAL TAXABLE FROM SCHEDULE 5BLK)			
11.	USE FUEL TAX (MULTIPLY GALLONS ON LINE 10 BY THE CURRENT TAX RATE OF 0.36)			\$
12.	TOTAL USE FUEL TAX DUE (ADD LINES 9 AND 11)			\$
13.	INTEREST (MULTIPLY TAX ON LINE 12 BY NUMBER OF DAYS LATE BY 0.000329)			\$
14.	10% LATE PAYMENT PENALTY (MULTIPLY LINE 12 BY 0.1) _____ NUMBER OF DAYS			\$
15.	TOTAL DUE (ADD LINES 12, 13, AND 14)			\$
16.	TOTAL DUE LOCAL JURISDICTIONS (FROM PAGE 2, LINE 3)			\$
17.	GRAND TOTAL (ADD LINES 15 AND 16)			\$
SIGNATURE				
<p>CERTIFICATION OF SELLER: I HEREBY CERTIFY THAT THIS REPORT, INCLUDING THE ACCOMPANYING SCHEDULES AND STATEMENTS, IS A FULL, TRUE, AND COMPLETE REPORT OF THE NUMBER OF GALLONS OF "FUEL" AS DEFINED BY ORS 319.520 HANDLED DURING THE REPORT PERIOD.</p> <p>NOTE: THIS REPORT MUST BE SIGNED BY A PRINCIPAL OFFICER OR BY AN AUTHORIZED AGENT WHEN MADE BY A CORPORATION, AND BY THE MANAGING AGENT OR OWNER WHEN MADE BY A FIRM OR ASSOCIATION OR BY AN INDIVIDUAL FOR HIS OR HER OWN REPORT.</p>				
SIGNATURE	PRINT NAME	TITLE	DATE	
<p>FORM 735-1334 (1-20) PAGE 1</p> <p style="text-align: center;">MAKE CHECKS PAYABLE TO OREGON DEPARTMENT OF TRANSPORTATION</p>				

TAX REPORT Page 2, Local Jurisdiction Summary

Company Information:

Enter the name under which your Oregon Use Fuel Seller License is issued, Tax Identification Number, license number, and calendar month and the year for which this report is filed.

LINE 1 – City of Portland – Enter the total gallons of fuel sold in Portland for each operations type listed in Columns B through E.

NOTE: The same rules for ex-tax sales in the State of Oregon apply to the City of Portland.

LINE 2 – Totals – Totals for Columns H, I and J

LINE 3 – Total Tax, Penalty, Interest – Total of the totals for Columns H, I and J.

NOTE: The penalty and interest are at the same rates as the State of Oregon.

Example of the Tax Report, Page 2



OREGON DEPARTMENT OF TRANSPORTATION
FUELS TAX GROUP, MS 21
365 CAPITOL ST NE
SALEM OR 97301-3871
PH: (503) 378-6150 OR (888) 753-2625
FAX: (503) 378-3090

USE FUEL SELLER TAX REPORT

LOCAL JURISDICTION SUMMARY

Website: <http://fuelstax.oregon.gov>
email: ODOTFuelsTax@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
COLUMN A LOCAL JURISDICTION	COLUMN B RETAIL SALES	COLUMN C CARDLOCK SALES	COLUMN D FLEET FUELING SALES	COLUMN E BULK FUEL SALES	COLUMN F TAXABLE GALLONS (ADD COLUMNS B, C, D AND E)	COLUMN G RATE	COLUMN H AMOUNT DUE (COLUMN F * RATE)	COLUMN I PENALTY	COLUMN J INTEREST
1. CITY OF PORTLAND						0.10	\$	\$	\$
2. TOTALS							\$	\$	\$
3. TOTAL TAX, PENALTY, INTEREST (FORWARD TO PAGE 1, LINE 16)									\$

FORM 735-1334 (4-17)

PAGE 2

TAX REPORT Page 3 – Use Fuel Handled

The Use Fuel Handled schedule is required for all Use Fuel Sellers with operations in Oregon. This schedule provides an overview of the Use Fuel handled during the reporting period as required by Oregon law. All Use Fuel tanks at all locations, regardless of type of operation, must be included on this schedule.

LINE 1 - Facility ID or Description - For each site, enter the location code assigned by the Fuels Tax Group. Use one column for each tank.

NOTE: If you have more than five tanks for use fuel storage, use additional copies of this schedule.

LINE 2 - Type of Operation - Check the appropriate boxes describing the type of operation by facility and fuel type.

LINE 3 - Product Code - Enter the use fuel product code

- 160 – Undyed Diesel
- 170 – Biodiesel (all blends except B20 made with used cooking oil)
- B20 – B20 or greater made with Used Cooking Oil
- 224 – Compressed Natural Gas (CNG)
- 225 – Liquefied Natural Gas (LNG)
- 054 – Propane

The following products should be reported if blended with the above products or if dispensed into a motor vehicle:

Kerosene (142), Blending Components (122), Natural Gasoline (061), Dyed Diesel Fuel (228), Dyed Biodiesel (171), Dyed D20 or greater made with Used Cooking Oil (D20), Dyed Kerosene (072), Residual Fuel Oil (175), Transmix (100), and Undefined Products including on-road racing gas (092).

ROUND ALL GALLONS REPORTED TO ZERO DECIMAL PLACES

LINE 4 - Beginning Inventory - Enter the beginning physical inventory (number of gallons) of use fuel for each tank at each site in Oregon. The beginning inventory is the total gallons of use fuel on hand for that tank at the beginning of the reporting period. The beginning inventory **MUST** agree with the ending inventory for the previous reporting period.

LINE 5 – Purchases - Enter the gallons of use fuel purchased during the reporting period for each site/tank. Total purchases shown will match the gallons purchased on Schedule 2.

LINE 6 - Fuel Available for Sale - Enter the sum of line 4 plus line 5 for each site/tank.

LINE 7 - Ending Inventory - Enter the ending physical inventory (number of gallons) of use fuel for each site/tank. The ending physical inventory is the total gallons of use fuel on hand at that site/tank at the close of business on the last day of the reporting period. Obtain total gallons on hand by actual physical measurement (for example, manual stick readings or electronic tank monitor readings). The ending inventory will be used as the beginning inventory for the next reporting period.

LINE 8 - Fuel Handled - Enter the result of line 6 minus line 7 for each site/tank.

LINE 9 - Sub-Total Fuel Handled - Add the totals of line 8 and enter on line 9. Forward this number to line 1 of the Use Fuel Seller tax report.

Example of the Tax Report, Page 3, Use Fuel Handled



OREGON DEPARTMENT OF TRANSPORTATION
 FUELS TAX GROUP, MS 21
 355 CAPITOL ST NE
 SALEM OR 97301-3871
 PH: (503) 378-8150 OR (888) 753-2525
 FAX: (503) 378-3090

USE FUEL SELLER TAX REPORT
USE FUEL HANDLED

RESET SCHEDULE

PRINT SCHEDULE

MAIL REPORT AND REMITTANCE TO:
 ODOT FUELS TAX GROUP, UNIT 06
 PO BOX 4395
 PORTLAND OR 97208-4395
 Website: <http://fuelstax.oregon.gov>
 email: ODOTFuelsTax@odot.state.or.us

USE THIS SCHEDULE TO REPORT USE FUEL HANDLED AT ALL LOCATIONS WITH A STORAGE TANK.
 USE ONE COLUMN FOR EACH LOCATION AND PRODUCT CODE . THE TOTAL ON LINE 8 FOR EACH COLUMN SHOULD REFLECT THE FUEL HANDLED FOR THAT LOCATION (FORWARD TO LINE 9).

COMPANY INFORMATION			
COMPANY NAME	FEIN	LICENSE NUMBER	TAX REPORT PERIOD

LINE 1 FACILITY ID OR DESCRIPTION						
LINE 2 TYPE OF OPERATION	<input type="checkbox"/> RETAIL <input type="checkbox"/> FLEET FUELING	<input type="checkbox"/> CARDLOCK <input type="checkbox"/> BULK	<input type="checkbox"/> RETAIL <input type="checkbox"/> FLEET FUELING	<input type="checkbox"/> CARDLOCK <input type="checkbox"/> BULK	<input type="checkbox"/> RETAIL <input type="checkbox"/> FLEET FUELING	<input type="checkbox"/> CARDLOCK <input type="checkbox"/> BULK
LINE 3 PRODUCT CODE						
LINE 4 BEGINNING INVENTORY						
LINE 5 PURCHASES (FROM COLUMN 12 - SCHEDULE 2)						
LINE 6 FUEL AVAILABLE FOR SALE (LINE 4 PLUS LINE 5)						
LINE 7 ENDING INVENTORY						
LINE 8 FUEL HANDLED (LINE 6 MINUS LINE 7)						
LINE 9 SUBTOTAL FUEL HANDLED (TOTALS OF LINE 8), FORWARD TO USE FUEL SELLER TAX REPORT, PAGE 1, LINE 1.						

SCHEDULE 2 – SCHEDULE OF RECEIPTS (USE FUEL PURCHASES)

Company Information:

Enter the name under which your Oregon Use Fuel Seller License is issued, Tax Identification Number, license number, calendar month and the year for which this report is filed and Product Code.

Use additional copies of this schedule as needed.

COMPLETE A SEPARATE SCHEDULE OF RECEIPTS FOR EACH PRODUCT CODE.

- 160 – Undyed Diesel
- 170 – Biodiesel (all blends except B20 made with used cooking oil)
- B20 – B20 or greater made with Used Cooking Oil
- 224 – Compressed Natural Gas (CNG)
- 225 – Liquefied Natural Gas (LNG)
- 054 – Propane

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)
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. If from a terminal, 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

If from a supplier’s bulk location, enter the Location code supplied by the Fuels Tax Group.

If the fuel was imported, enter the city and state of Origin.

5. **Point of Destination** - Enter the Location code for your bulk storage location, if applicable, or the end customers Location code supplied by the Fuels Tax Group. For exports, enter the destination city and state where the fuel was unloaded.
6. **Supplier Name** - Enter the supplier name.
7. **Supplier's FEIN** - Enter the Supplier's Tax Identification Number.
8. **Date Received** - Enter the date the fuel was loaded at origin.
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 Receipts completed, calculate the total of purchases at the bottom of the schedule in the TOTAL boxes. Forward the **Billed Gallons** total to the Tax Report, page 3, line 5 for each product type for each site/tank.

USE FUEL SELLER TAX REPORT - RETAIL OPERATIONS DETAIL (Pump Meter Readings)

Retail Operations Detail is used to report pump meter readings from retail operations (attended 'service' stations, truck stops, and similar operations). It also includes keylocks, which do not qualify for non-retail reporting unless they are capable of creating an electronic invoice. Fleet Fueling, a special-case retail operation, is reported on Schedule 5FLT for taxable sales or Schedule 6FLT for ex-tax sales.

Company Information:

Enter the name under which your Oregon Use Fuel Seller License is issued, Tax Identification Number, license number, calendar month and the year for which this report is filed.

For each retail site, enter the location code. Use a separate sheet for each location or clearly show the location information for each set of pump meter readings reported. This ID should be the same as the ID used in completing the Use Fuel Handled schedule.

Line 1, 6 and 11 - Pump Number / Status - Enter the pump number or identification for each use fuel pump at the location. Enter the Status of the pump.

- A Active: Indicates a pump that is in current operation, whether or not there were sales.
- N New: Indicates a pump that has just been activated (not operating during the previous tax report period).
- R Retired: Indicates a pump that has been discontinued or replaced.

Note: If your pump or meter is replaced, report both the old "retired pump" and the "new" pump readings in separate columns.

Line 2, 7 and 12 - Product Code - Enter the product code sold through each meter.

- 160 - Undyed Diesel
- 170 - Biodiesel (all blends except B20 made with used cooking oil)
- B20 - Biodiesel made with 20% or greater Used Cooking Oil
- 224 - Compressed Natural Gas (CNG)
- 225 - Liquefied Natural Gas (LNG)
- 054 - Propane

Line 3, 8 and 13 - Closing Meter Readings - Enter the closing gallon meter reading for each pump. Obtain the gallon meter reading at the close of business on the last day of the reporting period. Round metered gallons to whole gallons - zero decimal places.

Use the closing gallon meter reading as the opening gallon meter reading for the next reporting period.

NOTE: *Computerized summaries that accrue the sales by product ('totalizer' readings) may NOT be substituted for individual pump readings.*

Line 4, 9 and 14 - Opening Meter Readings - Enter the closing gallon meter reading from the previous reporting period.

Line 5, 10 and 15 - Gallons Sold - Enter the result of line 3 minus line 4 for each pump.

Enter the total sales for each location and product on the Retail Operations Summary. This schedule will summarize all retail operations for inclusion on line 2 of the tax report form.

Example of the Pump Meter Readings



OREGON DEPARTMENT OF TRANSPORTATION
 FUELS TAX GROUP, MS 21
 355 CAPITOL ST NE
 SALEM OR 97301-3571
 PH: (503) 378-8150 OR (888) 753-2525
 FAX: (503) 378-3080

USE FUEL SELLER TAX REPORT RETAIL OPERATIONS - DETAIL

RESET SCHEDULE

PRINT SCHEDULE

MAIL REPORT AND REMITTANCE TO:
 ODOT FUELS TAX GROUP, UNIT 06
 PO BOX 4395
 PORTLAND OR 97208-4395
 Website: <http://fuelstax.oregon.gov>
 email: ODOTFuelsTax@odot.state.or.us

USE ONE PAGE FOR EACH FACILITY

PUMP METER READINGS

COMPANY INFORMATION			
COMPANY NAME	FEIN	LICENSE NUMBER	TAX REPORT PERIOD

FACILITY ID OR DESCRIPTION

LINE 1	PUMP NUMBER / STATUS*	/	/	/	/	/
LINE 2	PRODUCT CODE					
LINE 3	CLOSING READING					
LINE 4	OPENING READING					
LINE 5**	GALLONS SOLD					

LINE 6	PUMP NUMBER / STATUS*	/	/	/	/	/
LINE 7	PRODUCT CODE					
LINE 8	CLOSING READING					
LINE 9	OPENING READING					
LINE 10**	GALLONS SOLD					

LINE 11	PUMP NUMBER / STATUS*	/	/	/	/	/
LINE 12	PRODUCT CODE					
LINE 13	CLOSING READING					
LINE 14	OPENING READING					
LINE 15**	GALLONS SOLD					

*FOR EACH PUMP, SHOW STATUS: A = ACTIVE N=NEW R=RETIRE (CLOSING READING IS THE FINAL NUMBER FOR THIS PUMP)

**BY FACILITY AND PRODUCT CODE, FORWARD GALLONS SOLD TO PAGE 6, RETAIL OPERATION SUMMARY, COLUMN 3

FORM 735-1334 (4-17)

PAGE 5

USE FUEL SELLER TAX REPORT - RETAIL OPERATIONS SUMMARY

Retail Operations Summary is used to summarize sales from retail operations (attended 'service' stations, truck stops, and similar operations). It also includes keylocks, which do not qualify for non-retail reporting unless they are capable of creating an electronic invoice. Fleet Fueling, a special-case retail operation, is reported on Schedule 5FLT for taxable sales or schedule 6FLT for ex-tax sales.

Company Information:

Enter the name under which your Oregon Use Fuel Seller License is issued, Tax Identification Number, license number, calendar month and the year for which this report is filed.

SUMMARY INFORMATION:

Facility ID: Include the location code used in completing the Retail Operations Detail and Use Fuel Handled schedules.

Product Code: From Retail Operations Detail (pump meter readings).

Total Gallons Sold: Sum the gallons sold (lines 5, 10, 15 of the Retail Operations Detail) at each pump for each product. Enter the total gallons sold, subtotaled by product type

Ex-Tax Sales: Enter any gallons sold without the Oregon tax, as detailed on Schedule 6RTL. This is the detail of ex-tax sales made at each retail location.

Oregon Taxable Sales: Sum of Column 3 minus Column 4.

Local Jurisdiction Taxable Sales: For locations subject to jurisdictional taxes, enter Columns 3,4 and 7 ONLY. Forward the grand totals to the Local Jurisdiction Summary, page 2.

USE FUEL SELLER TAX REPORT - SCHEDULE 6RTL – RETAIL EX-TAX SALES

Retail Ex-Tax Sales Disbursements (SCHEDULE 6RTL) is used to detail sales from retail operations that did not include the Oregon tax.

Complete a separate schedule if you have more than one product code. All blends of biodiesel may be reported on the same schedule.

Company Information:

Enter the name under which your Oregon Use Fuel Seller License is issued, Tax Identification Number, license number, calendar month and the year for which this report is filed and Product Code.

Credential/Description – For each sale, enter the credential for allowing an ex-tax sale (weight/mile vehicle plate number, emblem number or description of container or equipment).

Facility ID or Description – Location code of the facility

Purchase Date

Customer Name

Customer Address

Invoice Number – Invoice or receipt number

Billed gallons – Gallons dispensed rounded to whole gallons

Forward the totals by location to the Retail Operations – Summary, Column 4

USE FUEL SELLER TAX REPORT - SCHEDULE OF DISBURSEMENTS - CARDLOCK

Schedule of Disbursements - Cardlock is used to detail sales at cardlock operations for both taxable and untaxed sales.

If you have taxable sales of propane through a non-retail operation, report the total gallons (before conversion) on line 5 of the Seller Tax Report and follow the instructions for computing taxable gallons.

Company Information:

Enter the name under which your Oregon Use Fuel Seller License is issued, Tax Identification Number, license number, calendar month and the year for which this report is filed, Schedule Code (**5CRD taxed sales, 6CRD un-taxed sales**) and Product Code.

- 160 – Undyed Diesel
- 170 – Biodiesel (all blends except B20 made with used cooking oil)
- B20 – Biodiesel made with 20% or greater Used Cooking Oil
- 224 – Compressed Natural Gas (CNG)
- 225 – Liquefied Natural Gas (LNG)
- 054 – Propane

COMPLETE A SEPARATE SCHEDULE OF DISBURSEMENTS FOR EACH SCHEDULE AND PRODUCT CODE. All blends of biodiesel may be reported on the same schedule.

Complete all columns as follows:

Credential/Description – Plate number, emblem number or other identifying description of vehicle

Card Number

Facility ID or Description – Location or network site code of the facility

Purchase Date

Customer Name

Customer Account Number

Invoice Date

Invoice Number

Billed gallons – Gallons dispensed. May be reported to three decimal places but round the total gallons to zero decimal places.

NOTE: DO NOT include transactions made at retail locations. These are reported by the retail station.

Forward the total gallons sold from Schedule 5CRD to the Tax Report, page 1, Line 3.

USE FUEL SELLER TAX REPORT - SCHEDULE OF DISBURSEMENTS – FLEET FUELING

On-site fleet fueling is a special-case retail operation. The most common type of fleet fueling occurs when the Use Fuel Seller fuels the customer's vehicles at a designated site. If a Seller does not collect the tax, the qualifying information for the ex-tax sale must appear on schedule 6FLT and the customer invoice. Please see the Fleet Fueling recordkeeping requirements for additional information.

If you have taxable sales of propane through an on-site fleet fueling operation, report the total gallons (before conversion) on line 5 of the Use Fuel Seller Tax Report, and follow the instructions for computing taxable gallons.

Company Information:

Enter the name under which your Oregon Use Fuel Seller License is issued, Tax Identification Number, license number, calendar month and the year for which this report is filed, Schedule Code (**5FLT taxed sales, 6FLT un-taxed sales**) and Product Code.

- 160 – Undyed Diesel
- 170 – Biodiesel (all blends except B20 made with used cooking oil)
- B20 – Biodiesel made with 20% or greater Used Cooking Oil
- 224 – Compressed Natural Gas (CNG)
- 225 – Liquefied Natural Gas (LNG)
- 054 – Propane

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

Complete all columns as follows:

Credential/Description – Plate number, emblem number or other identifying description of vehicle

Point of Destination – Fueling location city

Purchase Date

Customer Name

Customer Account Number

Invoice Date

Invoice Number

Billed gallons – Gallons dispensed. Round gallons to the nearest whole gallon.

Forward the total gallons sold from Schedule 5FLT to the Tax Report, page 1, Line 4.

USE FUEL SELLER TAX REPORT - SCHEDULE OF DISBURSEMENTS – BULK

Schedule 5BLK is used to report taxable sales of Use Fuel in bulk and schedule 6BLK is used to report ex-tax sales of Use Fuel to your customers in bulk. The bulk fuel gallons reported on this schedule should reconcile to the bulk gallons reported on the Use Fuel Handled schedule. Report all bulk sales, whether taxed or ex-tax, delivered to your own stations or customer's locations.

Company Information:

Enter the name under which your Oregon Use Fuel Seller License is issued, Tax Identification Number, license number, calendar month and the year for which this report is filed, Schedule Code (**5BLK taxed sales, 6BLK un-taxed sales**) and Product Code.

- 160 – Undyed Diesel
- 170 – Biodiesel (all blends except B20 made with used cooking oil)
- B20 – Biodiesel made with 20% or greater Used Cooking Oil
- 224 – Compressed Natural Gas (CNG)
- 225 – Liquefied Natural Gas (LNG)
- 054 – Propane

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

Complete all columns as follows:

Carrier Name – Name of company delivering the fuel

Carrier FEIN – Taxpayer Identification Number of the Carrier

Mode

- J Truck
- R Rail
- B Barge
- PL Pipeline
- S Ship (Ocean Vessel)

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. If from a terminal, 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

If from a supplier's bulk location, enter the Location code supplied by the Fuels Tax Group.

If the fuel was imported, enter the city and state of Origin.

Point of Destination - Enter the Location code for your bulk storage location, if applicable, or the end customers Location code supplied by the Fuels Tax Group. For exports, enter the destination city and state where the fuel was unloaded.

Buyer's Name - Enter the purchaser's name as shown on the invoice

Buyer's FEIN - Enter the Tax Identification Number for the customer

Date Shipped - Enter the date the fuel was delivered to the customer

Document Number - List the Bill of Lading or other shipping document number

Net Gallons - Enter the net gallons delivered as shown on the bill of lading. Round load by load gallons to the nearest whole gallon.

Gross Gallons - Enter the gross gallons delivered as shows on the bill of lading. Round load by load gallons to the nearest whole gallon.

Billed Gallons - Enter the gallons billed as shown on the invoice to the customer. Round load by load gallons to the nearest whole gallon.

Forward the total gallons sold from Schedule 5BLK to the Tax Report, page 1, Line 10.

AMENDING TAX REPORTS

The purpose of amended reports is to show increases or decreases to gallons and amounts previously reported for a given period. Complete a tax report form in the same manner as detailed above but check the AMENDMENT box.

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.

For unreported information, only include data omitted from the original report. To correct previously reported information, enter the data as originally reported but with negative gallons. Then report it on the correct schedule as positive gallons. This may result in additional tax owed (unreported taxed sales) or a credit (over-reported taxed sales). In some cases, it may result in a zero report if the data being reported was not subject to tax.

If amending tank inventory or pump meter readings, enter them as they should have been on the original report.

Record Keeping and Documentation

Use Fuel Sellers report on a calendar month but may be approved for reporting by calendar quarter or year. All records are to be maintained using a calendar month. Take opening readings (tank inventories, pump meter readings, etc.) on the first day of business each month. Take closing readings at the close of business on the last day of each month. The closing readings from one month become the opening readings for the next month.

All sellers are required to complete and retain the Use Fuel Handled Schedule for all operations in Oregon. These figures are used to reconcile to supplemental schedules. The schedules will not match exactly to the fuel handled totals, but generally will be within a few gallons for most operations. Non-retail operations, for example, will not reconcile to Fuel Handled because of domestic and foreign transactions, but the gallons calculated in Fuel Handled for the cardlock locations will reconcile to network statements.

Basic Recordkeeping

Use Fuel Sellers are required to maintain the following records for a period of three years:

- A purchase journal or other record of fuel received supported by purchase invoices;
- A record of all bulk fuel storage showing the gallons of fuel handled during each month with an analysis as to inventories, receipts, sales, use, and transfers;
- A physical inventory of bulk fuel storage shall be recorded at least at the end of each month and preserved for audit purposes (tank inventory reading);
- A record shall be kept of each sale or other withdrawal of fuel from bulk storage. An invoice is not required to be prepared for fuel delivered into the fuel tank of a vehicle with a combined gross weight of 26,000 pounds or less, for which the tax is paid at the time of sale, unless the operator of the vehicle requests an invoice; and
- Invoices upon which tax collections are recorded shall be kept separate and apart from other sales invoices.

Retail Operations

In addition to the basic requirements outlined above, retail operations must keep the following records for at least three years:

- **FUEL HANDLED:** The fuel handled inventory should be maintained on a periodic basis (at least monthly, but may be daily or weekly).
- **PURCHASE JOURNAL:** The purchase journal may vary in format, but should contain (at least) the date of purchase, the invoice number, supplier, and number of gallons received. Original invoices, bills of lading, or other delivery records from all suppliers should support each entry.

- PUMP METER READINGS: Pump meter readings should be taken consistently at least on the last calendar day of the month, to support the stock summary, serve as a record of sales/withdrawals, and also as a measure against loss or theft. Please see the definition of pump meter reading.
- PHYSICAL INVENTORY: A physical inventory in a tank must be taken monthly; however the tank readings may be taken manually ('sticking' the tank) or electronically. *A physical inventory is required on all tanks, whether above or below ground.*
- RECORD OF EACH SALE OR OTHER WITHDRAWAL: All ex-tax sales must be invoiced (see "Invoice Requirements"). Invoices for sales into vehicles *when the tax is collected* are not required unless requested by the customer. Other withdrawals such as stock transfers must be recorded and retained for at least three years.

Invoice Requirements

All ex-tax sales must be supported by invoices, prepared in duplicate, one copy given to the purchaser and one copy retained by the seller.

The invoice will show *at least* the following:

- Seller's name and address.
- Purchaser's name and address.
- Complete date of transaction (month, day, and year).
- Name of product and number of gallons sold.
- Reason for the ex-tax sale:
 - License plate number (for vehicles over 26,000 pounds)
 - The Use Fuel User emblem number,
 - Federal government agency and plate number,
 - State, county, or local government E-plate number,
 - If the sale is other than to a motor vehicle (i.e., can, tractor, etc.), include the description of the container or equipment on the invoice. **Noting that the fuel is to be used "off-road" is not sufficient.**
- The amount of Oregon tax collected, if applicable, or a notation that the tax is included in the price shown.

All invoices must be maintained for at least three years and are subject to review at audit. Invoices must be separated according to tax paid or ex-tax sales. Examples of ex-tax sales documentation are included in our 'example' section.

Non-Retail Operations

In addition to the basic requirements outlined above, non-retail operations must keep the following records for at least three years:

- Customer billings (weekly, monthly, or semi-monthly). Statements may be on paper or in electronic format. If an electronic format is used, the licensee must be able to reprint invoices to paper or electronic media in the event of an audit, or provide an acceptable method for viewing the invoices.
- Periodic cardlock network statements, organized by month.
- Pump meter readings are to be taken consistently at least on the last calendar day of the month.
- Exemption Certificates for all accounts where Oregon use fuel tax was not collected. The Exemption Certificate includes the 'main' page which provides the reason for exemption (signed by the customer), and the additional pages which show the cards issued, the vehicle assigned to each card, and the tax status.
- The documentation for any ex-tax cards must show on the customer billings. If summary information is provided, a sample of the actual customer invoices may be requested to confirm the information is presented. As with retail sales, the ex-tax documentation must include either:
 - License plate number (for vehicles over 26,000 pounds),
 - The use fuel emblem number if licensed as a Use Fuel User,
 - Federal government agency and plate number,
 - State, county, or local government E-plate number,
 - If the sale is other than to a motor vehicle (i.e. can, tractor, etc.), include the description of the container or equipment on the invoice. **Noting that the fuel is to be used "off-road" is not sufficient.**

Customer Billings

Copies of all customer billings are to be made available for review at the time of the audit. These may be in paper or electronic format. **Billings must be organized or sorted by month.** In some cases, a summary that includes all customers and all fuel sales, identified by product and state, may be used in place of the actual customer billings. If a summary is used, copies of individual billings may be requested at audit.

Exemption Certificates

Any customer with a card capable of purchasing Use Fuel without the Oregon tax must complete and sign an Exemption Certificate. Retain the original certificate to validate the first day fuel is sold without Oregon tax. Ex-tax cards are required to be issued to a specific vehicle or equipment, and to include the qualifying information on the periodic customer statement.

Beginning January 1, 2009, a second page was added to the Exemption Certificate which contains a listing of ex-tax cards, the vehicle assigned, and the qualifying plate or description. Sellers are not required to “recertify” each customer, but should retain ex-tax card information in the event of an audit. Exemption Certificates, including the card listing, may be requested at audit to verify the customer’s ex-tax card status.

If you have any questions about the information to be retained please contact the Fuels Tax Group.

On-Site Fleet Fueling

In addition to the basic requirements outlined above, fleet fueling operations must keep the following records for at least three years:

- I. Detail of all use fuel products sold, for both ex-tax gallons and taxable gallons. Customer detail is to include customer name and address, vehicle or equipment identifier, gallons purchased, and tax status.
- II. Invoices must be prepared for all sales where tax is not collected, and contain *at least* the following information:
 1. Seller’s name and address.
 2. Purchaser’s name and address.
 3. Complete date of transaction (month, day, year).
 4. Name of product and number of gallons sold.
 5. Reason for the ex-tax sale:
 - a. License plate number (for vehicles over 26,000 pounds),
 - b. The Use Fuel User emblem number,
 - c. Federal government agency and plate number,
 - d. State, county, or local government E-plate number,
 - e. If the sale is other than to a motor vehicle (i.e., can, tractor, etc.), include the description of the container or equipment on the invoice. **Noting that the fuel is to be used “off-road” is not sufficient.**
 6. The amount of Oregon tax collected, if applicable, or a notation that the tax is included in the price shown.
- III. For each fueling transaction, the data captured must contain the invoice requirements shown in (II) above.
- IV. Where the vehicle/equipment qualifies for an ex-tax sale, the plate number, Use Fuel emblem number, government plate number, or description of the equipment (if an unlicensed vehicle) must appear on the statement to meet invoice requirements.
- V. Detailed individual truck records for vehicles performing fleet fueling. This includes driver logs, trip sheets, meter tickets, or other records of receipts and sales made by each fleet fueling vehicle.

Fleet fueling is defined as a mobile retail operation. Fuel handled and/or meter reconciliation of each fleet vehicle may be performed at audit.

Customer Billings

Copies of all customer billings are to be made available for review at the time of the audit. These may be in paper or electronic format. ***Billings must be organized or sorted by month.*** In some cases, a summary that includes all customers and all fuel sales, identified by product and state, may be used for reporting purposes. If a summary is used, copies of individual billings may be requested at audit.

If you have any questions about the information to be retained please contact the Fuels Tax Group.

Bulk Fuel

In addition to the basic requirements listed above, the following records must be maintained for at least three years:

- Use fuel sales invoices, including detail on whether the tax is included in the price.
- List of all customers and FEIN with tax status. Include user or seller license number when applicable.
- List of resale customers. When selling bulk fuel to resale customers, do not include the Oregon Use Fuel tax. The company re-selling the fuel must be licensed as a Registered Bulk Distributor to report and remit any fuels tax on their operations.
- Records of fuel transfers between locations owned or operated by the seller, if not included with other sales invoices.

Ex-Tax Sales and Documentation

In the State of Oregon, Use Fuel (diesel, bio-diesel, diesel blends, propane, CNG, etc.) may be sold without the Oregon Use Fuel tax under specific circumstances. For each transaction, the reason for the ex-tax sale must be documented with the information specified in the “Invoice Requirements” sub-section of the “Recordkeeping Requirements” section of this guide.

For retail operations, an invoice is prepared (in duplicate) for each sale when the Use Fuel tax is not collected. One copy of the invoice is given to the customer, and the other copy is retained by the seller for audit and reporting purposes. A log or listing of ex-tax sales does not meet the statutory requirements of an invoice, but can be used as a checklist for ex-tax invoices.

Examples of Retail Ex-Tax Sales Invoices

An invoice may be written on a credit card sales slip, in a receipt book or on a form designed for the purpose of documenting ex-tax sales.

<p>USER TRUCKING 2345 OTHER ST USERTOWN OR 97000</p>	<p>INVOICE # 20100101</p>																				
<div style="border: 1px solid black; padding: 5px; display: inline-block;">02/10/2011</div>																					
<p>USE FUEL SUPPLIER 1234 MAIN ST SELLERTOWN, OR 97000</p>	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 50%;">PRODUCT</th> <th style="width: 10%;">QTY</th> <th style="width: 20%;">PRICE</th> <th style="width: 20%;">AMOUNT</th> </tr> </thead> <tbody> <tr> <td>GAS DSL OIL OTHR</td> <td style="text-align: center;">100</td> <td style="text-align: center;">3.199</td> <td style="text-align: center;">\$ 319.90</td> </tr> <tr> <td>GAS DSL OIL OTHR</td> <td></td> <td></td> <td></td> </tr> <tr> <td colspan="3">Oregon Tax</td> <td style="text-align: center;">\$ (30.00)</td> </tr> <tr> <td colspan="3">TOTAL DUE</td> <td style="text-align: center;">\$ 289.90</td> </tr> </tbody> </table>	PRODUCT	QTY	PRICE	AMOUNT	GAS DSL OIL OTHR	100	3.199	\$ 319.90	GAS DSL OIL OTHR				Oregon Tax			\$ (30.00)	TOTAL DUE			\$ 289.90
PRODUCT	QTY	PRICE	AMOUNT																		
GAS DSL OIL OTHR	100	3.199	\$ 319.90																		
GAS DSL OIL OTHR																					
Oregon Tax			\$ (30.00)																		
TOTAL DUE			\$ 289.90																		
<p>_____ PURCHASER SIGNATURE</p>	<p>LICENSE/DESCRIPTION: YAXX123 OR</p>																				

The example above shows the invoice written on a manual credit card slip (not often used now with POS terminals and card scanners). The credential for the ex-tax sale is the Oregon license plate number (YAXX123OR).

The same format could be used for Use Fuel Users, government plates, equipment, or containers. Write in the Use Fuel User emblem number, government plate (include the agency name for the customer information), or description of the equipment or container if the fuel is being placed into something other than a licensed vehicle.

NOTE: Writing “off-road” is not sufficient documentation for an ex-tax sale. The law requires that the seller document the vehicle plate, or the container if an unlicensed vehicle. If the fuel is placed into a piece of equipment, describe the equipment (tractor, backhoe, generator, etc.). If the fuel is being placed into a can, then ‘can’ is the qualifying description.

You may also use a receipt book or customized form to document ex-tax sales as long as the required information is included on the invoice. The seller’s name may be pre-printed on the invoice or stamped. Examples using other formats and reasons for the ex-tax sale are shown below.

SELLER PETROLEUM
1234 MAIN ST
SELLERTOWN OR 97000

NAME Use Fuel Customer
ADDRESS 9870 Outer Limits
CITY Awayout OR 97000
DATE 01/02/2011

20 gallons diesel \$58.99
minus diesel tax (6.00)
_____ \$52.99

UFU 2011-#####

Example using a receipt book, with a user emblem as the reason for the ex-tax sale

SELLER PETROLEUM
1234 MAIN ST
SELLERTOWN OR 97000

EXEMPT DIESEL SALES RECEIPT

DATE 02/10/2011
PURCHASER The Excavation Company
ADDRESS 4567 Equipment Drive
CITY Diggit OR 97000

10 GALLONS \$ 31.99
MINUS DIESEL TAX (3.00)
AMOUNT PAID \$ 28.99

INDICATE:
VEHICLE LIC _____
EQUIPMENT backhoe
CONTAINER _____

Example using a custom slip, with equipment as the reason for the ex-tax sale.

For fleet fueling operations, the same qualifying vehicle/container information is required, but the invoice does not have to be printed for each sale. The sales information can be accumulated electronically and printed on the periodic customer statement. The statement will show the detail of each fueling and will include the same information as shown for the invoice requirements above.

The fleet fueling statements must include: seller name and address, customer name and address, date of the transaction, location, product, gallons, and qualifying information (if tax is not collected).

Common vehicles plates that are not exempt from use fuel tax are T-Plates and F-Plates.

Acceptance of Cardlock Cards at Retail Facilities:

Acceptance of cardlock or fleet cards at retail locations does not change the nature of the transaction. This is still a retail sale, regardless of the method of payment. Retail Sellers are required to charge the tax on diesel or complete an ex-tax sales document if the vehicle or container qualifies for ex-tax fuel purchases. On its own, use of a "cardlock card" for payment does not qualify the sale as an ex-tax sale. Retailers still need to document the license plate number, emblem or container that qualifies for ex-tax sales treatment.

Example of Cardlock Account Statement

In the following example, the first card listed has the tax included in the price, and only a card number is shown. The description could also read 'red truck' or other designation at the customer's request. Since the tax is included in the price, there is no requirement to have a description of the vehicle*. The second card shows an Oregon T-plate as the vehicle assigned to the card, and includes the tax in the price. The third example has the Oregon license plate number as the qualifying information for the ex-tax sales.

USE FUEL SUPPLIER								
1234 Main ST								
Sellertown OR 97000								
Use Fuel User								
9870 Main Drive								
Usertown OR 97000								
CARD: 243756								
Date	Location	Misc	Odom	Product	Qty	Price	Fed Tax	St Tax
1/3/2011	Usertown	11		ULS Dsl	23.47		5.73	7.04
1/7/2011	Usertown	22		ULS Dsl	15.11		3.69	4.53
1/12/2011	Usertown	11		ULS Dsl	22.94		5.60	6.88
CARD: T 120034								
Date	Location	Misc	Odom	Product	Qty	Price	Fed Tax	St Tax
1/5/2011	Sellertown		169754	ULS Dsl	47.51		11.59	14.25
1/10/2011	Sellertown		170279	ULS Dsl	42.09		10.27	12.63
1/15/2011	Sellertown		170632	ULS Dsl	52.31		12.76	15.69
CARD: YABC 123								
Date	Location	Misc	Odom	Product	Qty	Price	Fed Tax	St Tax
1/3/2011	Usertown		431289	ULS Dsl	77.83		18.99	0.00
1/6/2011	Outtatown		431741	ULS Dsl	89.67		21.88	0.00
1/10/2011	Sellertown		432249	ULS Dsl	98.38		24.00	0.00
1/12/2011	Sellertown		432502	ULS Dsl	53.22		12.99	0.00
1/15/2011	Usertown		432897	ULS Dsl	81.43		19.87	0.00

For cardlock operations, the card determines the tax status and for ex-tax sales it also identifies the vehicle to which the card is assigned. Similar to fleet fueling situations, the vehicle does not have to be identified if the tax is collected*.

***NOTE:** While the Fuels Tax Group does not need vehicle information for most taxed sales, it is required to be on the receipt for vehicles in excess of 26,000 pounds. This enables purchasers to comply with the requirements for receiving a credit on their Motor Carrier Transportation Division weight/mile report for fuels taxes paid.

All vehicles or equipment purchasing fuel without the Oregon tax at non-retail (cardlock) facilities must have a card assigned to that vehicle or equipment, and the customer will have completed a "Certification of Oregon 'Use Fuel' Tax Exempt Status" form and included a list of vehicles or equipment and the card(s) assigned to each vehicle or equipment. We refer to these forms as 'exemption certificates' for convenience.

Exemption Certificates

The law requiring Exemption Certificates was passed in 2003, and became effective in 2004. All sellers issuing cards that did not include tax are required to have this form, signed by the customer, in their file. If the form is not on file with the seller, the seller is responsible for the tax. Beginning in 2009, when cards were required to be issued to a specific vehicle, a second page was added to the Oregon Exemption Certificate, and the 'front page' was updated.

If your customer signed the form prior to 2009, you are not required to have them sign an updated form; however, you are required to include the listing of vehicles, either in the format shown, or similar format which indicates which card(s) are ex-tax, and the vehicle/equipment assigned to that card. If you have multiple drivers for a vehicle, you may issue more than one card to a vehicle, but only one vehicle per card (for ex-tax sales).

Each non-retail Seller must have a signed Exemption Certificate from the customer to issue exempt cards.

NOTE: *Federal "exemption certificates" will not substitute for Oregon Exemption Certificates.*

Following is an example of a completed Exemption Certificate for a company with both taxable and ex-tax vehicles. The Use Fuel Seller's name appears at the beginning of the certification statement at the bottom of the first page.

The customer will select the reason(s) for requesting exempt cards. In this case, the reason for exempt use is primarily that the vehicles are subject to weight-miles taxes. This customer could also have marked #5 for equipment usage since they have listed a diesel-powered forklift.

Each customer must sign and date the certificate, and legibly print the name of the person signing the form and include the customer's account number. This may be written in by the customer or the Use Fuel Seller. If the certificate applies to more than one account (different divisions for the same company, for example) list all account numbers to which the certificate applies.

Exemption certificates are not required to be updated annually, but it is encouraged. However, if Use Fuel is sold ex-tax without a properly completed exemption certificate in force, the seller may be liable for the tax, plus any penalty and interest. If the purchaser uses the wrong card, they may be liable for the tax (uses ex-tax card in a taxable vehicle).

Some sellers prefer to embed the exemption certificate information into a document that can be printed along with other cardlock account set-up processes. Although the format can be modified, the certification must contain:

- Reason for the exempt status
- Statement of responsibility
- Seller's name
- Customer name, address, and account number
- Customer signature and date
- Vehicle or equipment and card listing

The ability to purchase tax-exempt fuel does not relieve you of reporting usage and paying any tax liability

OREGON EXEMPTION CERTIFICATE

We hereby request to purchase Use Fuel exempt of the Oregon Use Fuel Tax as permitted by ORS 319.520 for the following reason(s):

- 1 Vehicles listed have been issued a valid ODOT Motor Carrier permit or pass (weight receipt) and are subject to weight mile taxes. List file number below.
- 2 Vehicles listed have been issued a valid Use Fuel User emblem by the ODOT Fuels Tax Group (this includes special districts and school districts). List user license number below.
- 3 Vehicles listed are registered to a US government agency, Oregon state agency, Oregon county or city, and displays a valid Oregon "E" plate
- 4 Vehicles/equipment listed are farm tractors or other agricultural implements only incidentally operated on the highway as defined in ORS 319.520
- 5 Vehicles/equipment listed are unlicensed and/or used exclusively on privately owned property (not operated on highways).

The customer will attach a list of vehicles/equipment/containers for which cards are requested, and the seller will indicate the corresponding card issued for each vehicle and tax status.

STATEMENT OF CERTIFICATION:

We hereby certify that all Use Fuel purchased ex-tax using a cardlock card as defined in ORS 319.520 on our account with the seller listed below will only be used for Use Fuel tax-exempt purposes as allowed under ORS 319.510 through 319.880

We further agree that we are responsible for proper reporting and payment of taxes plus applicable interest and penalties of up to 35% of unpaid taxes due the State of Oregon for Use Fuel purchased tax-exempt on this account and used for non-exempt purposes.

We further agree that tax reporting and payment responsibility extends to purchases of use fuel made using any additional or replacement cardlock cards issued under this account.

We therefore indemnify and hold harmless the card issuer (seller) and its subsidiaries and assigns from any and all liability relating to the improper use of tax-exempt cards.

SELLER: FTG Sample Seller
CUSTOMER: Cardlock Customer ACCOUNT NUMBER: 00-23456
ADDRESS: 123 Main ST
CITY: Salem STATE/ZIP CODE: OR 97301
SIGNATURE: Cardlock Customer DATE: June 15, 2008
PRINT NAME: Cardlock Customer TITLE: President
MCTD FILE NUMBER IF BOX '1' CHECKED ABOVE: 121212
USER LICENSE NUMBER IF BOX '2' CHECKED ABOVE: _____

This form is valid when accompanied by a completed vehicle and card listing.

If one seller purchases the cardlock accounts of another seller, new exemption certificates are required. The account owner has the responsibility to make sure the information is complete.

The second page of the exemption certificate is a listing of vehicles and the cards assigned to those vehicles. The format for the vehicle listing is flexible, as long as any ex-tax cards are issued to a specific vehicle or equipment. If this listing is an attachment, we recommend having the customer sign and date the list as confirmation the status is correct.

This example shows three vehicles subject to weight-mile taxes (ex-tax use fuel purchases), two vehicles which have the tax collected, and one piece of equipment (or could be multiple forklifts) which do not have the tax included on the invoice.

OREGON EXEMPTION CERTIFICATE -- CARD AND VEHICLE LIST				
CUSTOMER: <u>Cardlock Customer</u>		ACCOUNT NUMBER: <u>00-23456</u>		
IN THE VEHICLE IDENTIFIER, LIST THE FOLLOWING INFORMATION BASED ON THE REASON FOR EXEMPTION:				
Exempt '1'	List MCTD Weight Receipt Number			
Exempt '2'	List Make and Model of vehicle and FTG Emblem number			
Exempt '3'	List Government Plate Number			
Exempt '4'	List Make and Model of Farm-use Equipment or Tractor			
Exempt '5'	List Make and Model of Unlicensed Vehicle or Equipment			
Fleet ID (optional)	VEHICLE/EQUIPMENT IDENTIFIER (see above)	Cardlock Card Number Assigned	State Tax Status	
Exempt	Taxed			
<u>701</u>	<u>YABC 123</u>	<u>4327185</u>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<u>704</u>	<u>YABC 123</u>	<u>4327186</u>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<u>705</u>	<u>YABC 123</u>	<u>4327187</u>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<u>903</u>	<u>F-147823</u>	<u>4327188</u>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<u>904</u>	<u>SHOP TRUCK</u>	<u>4327189</u>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<u>907</u>	<u>FORKLIFT</u>	<u>4327190</u>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
			<input type="checkbox"/>	<input type="checkbox"/>

If an alternate format is used, the tax status for each card should be indicated. If only ex-tax cards are listed, make a notation that all cards on that list are ex-tax. The customer's name and account number should be included on the vehicle and card listing in the event the documents are separated.

***NOTE:** While the Fuels Tax Group does not need vehicle information for most taxed sales, it is required to be on the receipt for vehicles in excess of 26,000 pounds. This enables purchasers to comply with the requirements for receiving a credit on their Motor Carrier Transportation Division weight/mile report for fuels taxes paid.

Terminology and Definitions

Bulk Use Fuel Sales: These are generally sales into a bulk storage tank. This tank may be set in a fixed location or portable, but is separate from the tank that operates a vehicle or equipment.

Cardlock Card: A fuel card that

- a) Is capable of generating an electronic invoice or electronic statement that includes the information required by ORS 319.671 and the applicable fuel tax amount;
- b) Is issued for a specific vehicle, a specific piece of equipment or a group of equipment;
- c) Includes the qualifying information, as designated by the Department of Transportation by rule that is printed on the electronic invoice or electronic statement;
- d) Allows the tax status of the cardlock card to be indicated on the electronic invoice or electronic statement and includes state tax as a separate item on the invoice or statement; and
- e) Allows a cardlock card issuer to generate a statement recording, by fuel type, gallons of fuel purchased for domestic and foreign customers each month.

Closed Cardlock/Keylock: Closed cardlocks (all locations owned by the same company and only accessible by their customers) and keylocks also fall under non-retail operations.

Domestic Customer: A customer making a purchase at a non-retail facility owned by the cardlock card issuer.

Dual Operation Facility: A fueling facility that has both retail and cardlock pumps in which there is either an acceptable physical separation or a time separation between retail and non-retail pumps (may need special reporting instructions).

Electronic Ex-Tax Invoice: An invoice created in a fleet fueling operation by accessing a fueling device which contains the reason for the ex-tax sale. For example, a bar code may be programmed to contain the customer name and vehicle weight receipt number; the fueling system also records the date, fuel type, and gallons sold. When loaded into the seller's billing system, this information creates an invoice. There may be other situations where an electronic invoice may be created, generally involving a cardlock-type card which can record all necessary details.

Ex-tax Sales of Use Fuel: Ex-tax sales are sales of use fuel dispensed into vehicles, equipment or containers that are exempt from the Oregon state fuel tax at the time fuel is sold. An invoice documenting the sale and the reason the sale is exempt is completed at the time of the transaction (see Invoice Requirements subsection of Recordkeeping Requirements).

Exemption Certificate (Certification of Oregon 'Use Fuel' Tax Exempt Status): A certificate completed by a customer and returned to a non-retail seller to document the reasons for having an ex-tax card for use at a cardlock facility. The certificate requires that the customer mark the reason(s) for the ex-tax card, and list the weight receipts if licensed through the Motor Carrier Transportation Division or emblem numbers if licensed through the Fuels Tax Group. Other valid credentials for ex-tax cards includes government vehicles, unlicensed vehicles, farm machinery, or equipment.

Fleet Fueling: Fleet Fueling is a mobile retail seller operation, in which use fuel is dispensed directly into a single motor vehicle or a fleet of motor vehicles. The site of the fueling will typically be based upon the location of the vehicle or fleet of vehicles.

Foreign Customer: A customer making a purchase at a non-retail facility owned by someone other than the cardlock card issuer

Location Code: ODOT or network assigned code to identify a location by physical address.

Natural Gas (CNG or LNG): Compressed Natural Gas (CNG) or Liquefied Natural Gas (LNG) are other forms of Use Fuel, and are reported on the Use Fuel Seller Tax Report. CNG/LNG is not taxed unless it is put into a motor vehicle. When making sales of CNG/LNG for vehicle use, prepare an invoice and add the tax to the sale. Most CNG dispensers are calibrated to factor an appropriate conversion factor recognized by Oregon law.

Non-retail facility: An unattended facility accessible only by cardlock card and not associated with a retail facility; or an unattended portion of a retail facility separate from the retail operations and accessible only by cardlock card.

Non-retail Seller: A non-retail seller is a company who issues cardlock cards that can be used at a non-retail facility. A nonretail seller may or may not own a facility in Oregon, but has customers who purchase use fuel at Oregon non-retail facilities. These facilities are not staffed, and the card holder pumps their own fuel. Sellers are required to obtain an exemption certificate from their customer if an 'ex-tax' card is requested. If the Seller does not have an exemption certificate on file, the Seller is required to charge and remit the tax to ODOT Fuels Tax Group.

Propane: Propane is another form of use fuel, and is reported on the Use Fuel Seller Tax Report. Propane is not taxed unless it is put into a motor vehicle. When making sales of propane for vehicle use, prepare an invoice and add the tax to the sale using the conversion factor required by Oregon law.

Pump Meter Readings: Meter readings are a record of the numbers shown on the physical meter located on each pump. These are the readings that will not fail if the computer system crashes or has a glitch. Computerized readings from a resettable "totalizer" or other fuel monitoring system are not acceptable. Oregon law and administrative rules require that meter readings be taken at least once a month, at the close of business on the last day of the calendar month. Meter readings are to be retained with other Use Fuel Seller records for at least three years.

Remote Cardlock Sales: Sales by a cardlock company to their customers at sites that are not owned by that company.

Retail Fueling Station: This is a fueling facility where attendants may dispense fuel into a motor vehicle. It also includes truck stops, where customers may dispense fuel into their own vehicles and attendants close the sales transactions.

Note: If a cardlock or keylock operation cannot generate an electronic invoice, they are considered a retail operation. Fleet Fueling is a mobile form of retail fueling station.

Rounding: Gallons carried forward to the summary page of the Seller report are reported in whole gallons. Supporting schedules may contain up to two decimal places for meter readings and gallons sold. When rounding gallons, use 5/4 standard rounding, where anything 0.5 and above rounds up to the next whole gallon, and anything below 0.5 rounds down to the next whole gallon. For example, 45,495.501 rounds up to 45,496, while 53,437.492 rounds down to 53,437. Rounding should be done on the schedule total, not each individual sale.

Switching: This refers to the taxes that are included with the price of fuel when cardlock networks transfer cost among participating locations. Cardlock networks issue a report one, two or three times each month. The report details the transactions made by the Seller's customers and all transactions at the Seller's locations. The summary section lists the taxes 'switched' by the networks. Oregon Use Fuel tax is not switched by the networks.

Tank Inventory Readings: Tank readings or stick readings measure the physical inventory (in gallons) of the fuel in the tank at that point. Tank readings may be physical stick readings, or a print from an electronic tank monitoring system that reads the tank inventory. Oregon law and administrative rules require that tank readings be taken at least once a month, at the close of business on the last day of the calendar month. Tank readings are to be retained with other Use Fuel Seller records for at least three years.

Throughput: The gallons sold at a location for a test period. Throughput can be computed using pump meter readings by taking the difference between beginning and ending pump meter readings. It can also be computed using the stock summary, by adding the beginning inventory to the purchases, then subtracting ending inventory. Comparing the two 'throughput' figures will provide a 'variance' which should be less than 0.005 (1/2 %) of the total sales for the test period.

Use Fuel: By Oregon statute, Use Fuel is defined as any combustible gas, liquid or material of a kind used for the generation of power to propel a motor vehicle on the highways except motor vehicle fuel as defined in ORS 319.010. For practical purposes, it is anything other than gasoline (Motor Vehicle Fuel) used to propel vehicles on public roads.

The most common Use Fuel is diesel, but also includes propane, compressed natural gas (CNG), liquefied natural gas (LNG), bio-diesel, and any other product that can be used to operate the engine of a motor vehicle.

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 or (888) 753-2525
Fax (503) 378-3060
E-mail 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*.

