



Statewide Transportation Improvement Fund  
Low-Income Impact Mitigation **Cover Letter**  
(For Qualified Entities)

Per OAR 732-040-0025(1), each Qualified Entity (QE) receiving Statewide Transportation Improvement Fund (STIF) funds is required to submit an Annual STIF Low-Income Tax Mitigation Report, detailing any actions taken by Public Transportation Service Providers (PTSPs) located within the area of that QE to mitigate the impact of the STIF tax on passengers who reside in low-income communities. Under STIF, “low-income household” is defined as a household the total income of which does not exceed 200% of the poverty guidelines updated periodically in the Federal Register by the U.S. Department of Health and Human Services under the authority of 42 U.S.C. 9902(2).

**It is the QE’s responsibility to complete this cover letter and bundle it along with all low-income impact mitigation forms received from PTSPs (including PTSPs receiving STIF Discretionary funds) for submittal to ODOT.** PTSPs are responsible for submitting an annual low-income mitigation form to the QE to be submitted alongside the QE’s own mitigation form. The QE will coordinate with PTSPs in order to ensure that ODOT receives the Annual STIF Low-Income Tax Mitigation Report. QEs must submit these documents to ODOT no later than 45 days after the end of each Fiscal Year in which the QE receives STIF funds.

Reference:

OAR 732-040-0025 STATEWIDE TRANSPORTATION IMPROVEMENT FUND – QUALIFIED ENTITY REPORTING REQUIREMENTS

Statewide Transportation Improvement Fund  
Qualified Entity  
Low-Income Impact Mitigation Cover Letter

**Instructions:** Complete all sections of this cover letter, providing as much detail as is feasible. Once completed, submit with the low-income mitigation forms to ODOT as an attachment to the STIF Periodic Report (SPR).

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| <b>Name of QE:</b>   |
| <b>Explain how the QE defines and identifies passengers in low-income communities:</b> |
| <b>List of PTSPs who have submitted the Low-Income Mitigation Form (including QE):</b> |

Signature: \_\_\_\_\_

Contact your RTC or Maggie Charles ([Maggie.Charles@odot.state.or.us](mailto:Maggie.Charles@odot.state.or.us)) with questions about this form.