

**OREGON
OFFICE OF STATE FIRE MARSHAL**

**NONRETAIL FUELING:
(CARDLOCK)
2018 OPERATOR GUIDEBOOK**



Regulatory Services Division - Revised October 2018

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Overview of Program and Requirements

The 1991 legislature changed Oregon's fueling laws to allow for commercial fueling in Oregon. The law allows for commercial fueling as long as operators and customers meet certain requirements. Each year the State Fire Marshal's Office inspects at least 5 percent of the operator's customer records. The purpose is to ensure customers who dispense gasoline meet the commercial fueling requirements.

The Office of State Fire Marshal inspects all cardlock facilities in Oregon each year to ensure these facilities are operating according to laws, rules, and fire codes. The Office investigates complaints of persons using cardlock facilities for personal use. In addition, they investigate complaints of self-service fueling violations occurring at retail stations.

Definitions

Common terms listed in Oregon Revised Statutes, Oregon Administrative Rules, and this guidebook:

- "Business Use" means that all Class 1 flammable liquids dispensed into motor vehicles and containers must be used only in the course of business activities.
- "Class 1 Flammable Liquid" means any liquid with a flash point below 25 degrees Fahrenheit, closed cup tester. Note: Diesel fuel is not a Class 1 flammable liquid.
- "Container" means all types of portable containers.
- "Conditional Use Customer" means a person who may dispense Class 1 flammable liquids at a licensed conditional nonretail facility, and meets the requirements of OAR 837-020-0045 through 837-020-0125.
- "Conditional Nonretail Facility" means a nonretail facility licensed by the State Fire Marshal, where conditional use customers may dispense Class 1 flammable liquids.
- "Dispensing" means the transfer of a Class 1 flammable liquid from a facility to a motor vehicle or container.
- "Documentation" means a verifiable Federal Employer Identification Number or other record that verifies participation in a business or employment with a government agency or nonprofit or charitable organization. Records may be photocopies or facsimiles of the original documents, or printouts of website licensing information that shows the nonretail customer eligible to be a nonretail customer.
- "Dual Operations" means a nonretail facility where Class 1 flammable liquids are dispensed at retail and nonretail with either a time separation of the retail and nonretail operations or a separation of the retail and nonretail pump islands by a distance of at least 50 feet.
- Eastern Oregon means that portion of the State of Oregon lying east of a line beginning at the intersection of the northern boundary of this state and the western boundary of Hood River County, and from there proceeding southerly along the western boundaries of Hood River, Wasco, Jefferson, Deschutes and Klamath Counties to the southern boundary of this state.

- “Emergency” means any man-made or natural element or circumstance causing or threatening loss of life, injury to person or property, human suffering or financial loss, and includes, but is not limited to, fire, explosion, flood, severe weather, drought, earthquake, volcanic activity, spills or releases of oil or hazardous material as defined in ORS 466.605, contamination, utility or transportation emergencies, disease, blight, infestation, crisis influx of migrants unmanageable by the county, civil disturbance, riot, sabotage and war.
- “Emergency Management Agency” means an organization created and authorized under ORS 401.015 to 401.105, 401.260 to 401.325 and 401.355 to 401.580 by the state, county or city to provide for and ensure the conduct and coordination of functions for comprehensive emergency program management.
- “Emergency Service Agency” means an agency defined in ORS 401.025 or an entity authorized by an emergency service agency to provide services during an emergency.
- “Emergency Service Worker” means an individual who, under the direction of an emergency service agency or emergency management agency, performs emergency services and:
 - o Is a registered volunteer or independently volunteers to serve without compensation and is accepted by the office or the emergency management agency of a county or city; or
 - o Is a member of the Oregon State Defense Force acting in support of the emergency service system.
- “Emergency Services” means and includes those activities provided by state and local government agencies with emergency operational responsibilities to prepare for and carry out any activity to prevent, minimize, respond to or recover from an emergency. These activities include, without limitation, coordination, preparedness planning, training, interagency liaison, firefighting, oil or hazardous material spill or release cleanup as defined in ORS 466.605, law enforcement, medical, health and sanitation services, engineering and public works, search and rescue activities, warning and public information, damage assessment, administration and fiscal management, and those measures defined as “civil defense” in section 3 of the Act of January 12, 1951, P.L. 81-920 (50 U.S.C. 22520).
- “Employee” means an individual who works for an operator or an owner.
- “Equivalent Documentation” means verifiable documentation that meets or exceeds the requirements of documentation required under ORS 480.345. The final decision as to what is acceptable as equivalent documentation rests with the State Fire Marshal.
- “Facility” means a site where Class 1 flammable liquids are dispensed. A facility can be either retail, nonretail or a combination or both.
- “General Public” means someone other than a nonretail customer or a conditional use customer.
- High Population County means a county that has a population more than 40,000 based on a certificate of population prepared under ORS 190.510 to 190.610.

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- “Individual” means a single human being.
- “License” means the official document issued by the State Fire Marshal that authorizes the operation of a nonretail facility or a conditional nonretail facility when otherwise in compliance with all applicable requirements of OAR 837-020-0040.
- “License Application” means the form and accompanying documentation required to be completed and submitted to the State Fire Marshal for approval prior to the issuance of a nonretail facility or a conditional nonretail facility license.
- Low Population County means a county that has a population not more than 40,000 based on a certificate of population prepared under ORS 190.510 to 190.610.
- “May” means a regulation of conduct and implies probability or permission.
- “May not” means a prohibition of conduct.
- “Motor Vehicle” means a vehicle that is self-propelled or designed for self-propulsion, as defined by Oregon Vehicle Code 801.360.
- “Must” means a mandatory requirement.
- “Nonretail Customer” means an operating business enterprise, government agency, or nonprofit or charitable organization who otherwise meets the customer requirements of ORS 480.345.
- “Nonretail Facility” means a facility licensed by the State Fire Marshal, where Class 1 flammable liquids are dispensed through a fuel dispensing device that limits access to qualified nonretail customers.
- “Operator” means a person that operates a nonretail facility or a conditional nonretail facility.
- “Oregon Fire Code (OFC)” means the latest edition of the Oregon Fire Code adopted by the Oregon Office of State Fire Marshal.
- “Owner” means any person that is the owner of a nonretail facility or a conditional nonretail facility. An owner may also be an operator.
- “Person” means one or more individuals, legal representatives, partnerships, joint ventures, associations, corporations (whether or not organized for profit), business trusts, or any organized group of persons and includes the state, state agencies, counties, municipal corporations, school districts and other public corporations.
- “Retail Facility” means a facility that sells Class 1 flammable liquids to the general public in compliance with ORS 480.330.
- “Verifiable Documentation” means documentation that can be verified by the State Fire Marshal as true and accurate.

Explanation of Oregon Revised Statutes (ORS)

ORS 480.330 Operation of Gasoline Dispensing Device by Public Prohibited.

The public is not allowed to dispense gasoline or handle any gasoline dispensing equipment at retail facilities, with two exceptions: The first exception is to allow pilots to dispense aviation fuel at airports permitted by the Department of Aviation. The second exception is in ORS 480.349 and pertains to motorcycle drivers. See below.

ORS 480.341 Dispensing of Gasoline in Low-Population Counties in Eastern Oregon.

Oregon law allows self-service fuel at all retail stations in low population counties in Eastern Oregon (defined as east of a line beginning at the intersection of the northern boundary of this state and the eastern boundary of Hood River County, and from there proceeding southerly along the western boundaries of Hood River, Wasco, Jefferson, Deschutes and Klamath Counties to the southern boundary of this state). Additionally, the law allows nonretail fuel facilities to conduct retail sales at their sites.

ORS 480.343 Dispensing of Gasoline in Low-Population Coastal Counties.

Oregon law allows self-service fuel at all retail stations in Clatsop, Curry, or Tillamook counties between the hours of 6 pm and 6 am.

ORS 480.345 Conditions for Operation of Dispensing Device by Certain Nonretail Customers.

Oregon law allows commercial customers to dispense gasoline at nonretail commercial facilities, provided they meet certain requirements. These requirements are listed in ORS 480.345 and in Oregon Administrative Rules 837-020-0040.

ORS 480.349 Use of Gasoline Dispensing Device by Motorcycle Operator.

This exception called motorcycle assisted fueling became law January 1, 2002. The gas attendant must start the pump and hand the nozzle to the motorcyclist. They may then dispense fuel into their own motorcycle. When done, the motorcyclist must hand the nozzle back to the attendant who then turns off the pump and hangs up the nozzle.

To access the Oregon Revised Statutes, visit the Oregon Office of State Fire Marshal Webpage.

Explanation of Oregon Administrative Rules (OAR)

Oregon Administrative Rules 837-020-0025 through 837-020-0130 are necessary to administer ORS 480.315 to 480.385. These rules clarify the statutes and put in place general processes for the OSFM to administer the law.

Changes to cardlock administrative rules take place when a statute is amended or when changes are made to how the program is administered. The Office of State Fire Marshal works with industry stakeholders during the rule amendment process to ensure their perspective is heard and concerns addressed.

OAR 837-020-0035 Definitions

OAR 837-020-0040 General

Identifies and defines common terms for Flammable and Combustible Liquids.

OAR 837-020-0045 Dispensing of Class 1 Flammable Liquids by the General Public

Defines and identifies when, where and requirements for dispensing Class 1 fuel by the public.

OAR 837-020-0050 Conditions for Operation of Dispensing Device by Nonretail Customers

Identifies and defines common terms for Flammable and Combustible Liquids

OAR 837-020-0055 Fire Safety Training

Identifies and defines the requirements for fire safety training by nonretail customers.

OAR 837-020-0060 Quantity of Purchase Criteria

Identifies and defines requirements for fuel purchase by nonretail customers.

OAR 837-020-0065 Certification and Record Keeping

Identifies and defines requirements for documentation related to the operator's non-retail customers.

OAR 837-020-0075 Complaint Enforcement Procedures

Identifies and defines requirements for alleged violations of self-service at retail and nonretail fuel facilities.

OAR 837-020-0077 Fire Inspections and Records Audits

Identifies and defines requirements for facility fire safety inspections and records audits for nonretail operations.

OAR 837-020-0080 Nonretail Fuel Dispensing During A Governor Declared Emergency

Identifies and defines requirements for suspension of nonretail ore conditional use facilities licenses.

OAR 837-020-0085 Nonretail and Conditional Use Facility Requirements

Identifies and defines license requirements for nonretail and conditional use facilities.

OAR 837-020-0105 License Denials, Revocations, Suspensions, and Appeals

Identifies and defines requirements for facility fire safety inspections and records audits for nonretail operations.

OAR 837-020-0115 Application, License Renewals, and Annual Fees

Identifies and defines requirements for new facility licenses, renewal of licenses and customer fees.

OAR 837-020-0120 Hearings and Contested Cases

Identifies and defines requirements for formal hearing related to suspension, revocation, or denial of a license.

OAR 837-020-0125 Violations General and Violation Classes

Identifies and defines information and class of violations subject to penalty.

OAR 837-020-0130 Penalty Schedule and Suspensions

Identifies and defines penalty and suspension requirements.

Records Audit Process

This section contains information about how audits are scheduled, what is reviewed during audits, processing of reports, and suggestions for signing up new customers.

General Information and Audit Scheduling:

Customer records of each owner/operator are audited at least once during each license year. The Cardlock audit year begins October 1 of each year. Compliance Specialists typically schedule audits via geographical area between October 1 and June 1. Generally 30 days advance notice is given as a courtesy to the owners/operators, however per OAR, the notification is for scheduling purposes, NOT, for operators to begin the process of ensuring customers meet the requirements and files are in order.

OAR 837-020-0075 requires operators to provide the following lists to the Compliance Specialist at the audit:

- A list of all active accounts that are entered into a written agreement to dispense Class 1 flammable liquids.
- A list of the accounts that were closed or are no longer entered into a written agreement to dispense Class 1 flammable liquids since the last audit. This list must include the date the account was closed or no longer entered into a written agreement to dispense Class 1 flammable liquids.
- A list of new accounts since the last audit that have entered into a written agreement to dispense Class 1 flammable liquids.
- A copy of the safety training material currently being provided to the nonretail and conditional nonretail customers.

Note: Diesel customers who are given cardlock cards that access only diesel fuel are exempt from nonretail customer requirements. Since these customers are exempt, we ask that you remove them from your customer list. Identifying diesel only customers helps obtain a correct customer count.

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The lists obtained at the audit will be used to reconcile the final count from the previous year to determine any fees owed for the previous license year. In addition the lists are used to determine the current year customer count, the minimum number of customers to be inspected, and determine the minimum annual fee paid at license renewal (this includes active customers and closed customers since October 1).

What Is Reviewed:

In accordance with ORS 480.375 (2), the OSFM conducts an annual records audit of at least five percent of all nonretail accounts. Verification of customer accounts meets the following criteria:

- **Written Agreement:** a signed and dated written agreement that meets or exceeds ORS requirements for each account. The written agreement certifies
 - The customer is currently engaged in business.
 - The customer meets the yearly minimum 900-gallon fuel purchase requirement, or has exempt status. This fuel purchase can include diesel and must be used for business purposes.
 - Documentation showing the operator provided an initial fire safety-training course to the customer.
 - Documentation showing the customer will provide safety training to all their account users prior to dispensing fuel.
 - Provides a sworn statement certifying information is true and correct.
- **Proof of Business:** Each customer must supply their Federal Employer Identification Number (FEIN) which is the nine digit number issued by the Internal Revenue Service (IRS) or equivalent documentation to show the customer is an active business, government agency, or nonprofit charitable organization.
- **900 Gallon Requirement:** All customers must purchase at least 900 gallons of fuel (including diesel) from any source during a 12 month period unless exempt or Grandfathered (those customers that were customers prior to June 30, 1991 and continuously thereafter with dated documentation of such in their file).
- **Safety Training:** proof that the operator provided the required safety training to the person who signed the written agreement and that the person who signed the agreement will ensure that all staff dispensing Class 1 flammable liquids will receive the training.

Operators will be given the documents used during the inspection to make copies for their records. After the record inspection is complete, the Compliance Specialist will return to the office to verify the business status of randomly selected customers with FEIN numbers.

Processing of Reports:

The Compliance Specialist will complete and email/mail a Notice and Order of Correction (NOC) form to the operator. This form is used to notify the operator of the results of the audit and any violations identified. This NOC notifies the operator that:

- No violations were found. (Keep this for your records. You do not need to mail it back.)

- Violations were found. The NOC will include the corrections needed and the amount of time the operator has to make those corrections. When the corrections are complete, put the date of correction under the "Date Abated" column. An authorized company representative must sign and date the NOC to certify the corrections are complete. Keep a **copy** of the NOC for your records and email, mail, or fax the signed **original** to OSFM.

Suggestions for Signing Up New Customers

- Keep and maintain a list (computer/handwritten) of customers that includes date of when the account was opened. This will assist the owner/operator when paying for nonretail customer accounts during license renewal.
- Obtain **all** the necessary documentation **before** releasing the access card(s) to the customer and set a tickler for accounts needing to provide annual proof of business.
- Provide the initial safety training to the customer **before** releasing the access card(s) to the customer and keep this documentation in each customer file.
- If a person states they are an independent contractor and you are unsure if that person qualifies.
 - Ask the person if they will receive a W-2 for work performed. If yes, that person is an **employee** of a business and does not qualify. If the person states they receive a form 1099, they could be a business, and would likely qualify as a customer.
- If this customer is a new business and is using an IRS Schedule C or F as their proof of business, a letter from the customer's Certified Public Accountant is acceptable for **their first year of business only**. After that, the customer must provide their annual income tax filing document or other acceptable proof of business documentation.
- You can review the customers' business status on line at the Secretary of State Corporation Division website at: <https://sos.oregon.gov/business/Pages/government-databases.aspx>
 - The account must show ACT under Entity Status. The site will also show you the expiration date of the business registration.

The screenshot shows the Oregon Secretary of State Corporation Division website. The main heading is "Business Name Search". Below it, there is a table titled "Business Entity Data" with the following information:

| Registry Nbr | Entity Type | Entity Status | Jurisdiction | Registry Date | Next Renewal Date | Renewal Due? |
|-----------------|--|---------------|--------------|---------------|-------------------|--------------|
| 851226-96 | DNP | ACT | OREGON | 04-23-2012 | 04-23-2019 | |
| Entity Name | OREGON STATE FRATERNAL ORDER OF POLICE | | | | | |
| Foreign Name | | | | | | |
| Non Profit Type | MUTUAL BENEFIT WITH MEMBERS | | | | | |

Below the "Business Entity Data" table, there is another table titled "Associated Names":

| Type | Address |
|--------|-----------------------------|
| PPB | PRINCIPAL PLACE OF BUSINESS |
| Addr 1 | 27115 SE MEIER LN |

- You can review the customers' business license status on line searching by agency at www.oregon.gov

Cardlock Customer Requirements

Documentation

1. Signed Agreement:

- Each customer with access to Class 1 flammable liquids must enter into a written agreement with a cardlock owner/operator that meets requirements of OAR 837-020-0070. Minimum requirements for the written agreement are:
 - Proof of Business Requirement
 - Minimum Fuel Purchase Requirement
 - Business Use Requirement
 - Fire Safety Training Requirement
 - Sworn statement certifying all information is true and correct.

2. Proof of Business:

- Each customer must provide acceptable documentation indicating they are currently engaged in business. Acceptable documentation means: providing a verifiable Federal Employer Identification Number, or other documentation that can be verified by the State Fire Marshal as true and accurate, and which shows the business is a legitimate active business venture.
- Federal Employer Identification Number (FEIN): Also referred to as EIN, is a nine-digit number assigned by the IRS. Although we accept this number without official documents, we do verify this number is active. Businesses that do not have employees will usually not be issued an FEIN, unless there is some type of retirement or trust associated with the business. If we are unable to verify this number, your customer will need to provide additional documentation as proof of business. A federal employer ID number is the only proof of business that doesn't need to be provided on an ongoing basis, unless the customer changes their business or FEIN. Once we have tried to verify an FEIN and were unable to, that customer will have to continue to supply an alternate proof of business and can no longer rely on the FEIN for cardlock purposes.

Note: Social security numbers are not acceptable for proof of business. Social security numbers are Taxpayer Identification Numbers (TIN) or Business Identification Numbers (BIN) used to identify individuals or businesses.

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The following pages are examples of acceptable proof of business. Please note that the sample documents listed below are not inclusive of all types of acceptable documentation. If you are unsure if a document is acceptable, please call our office. Remember W-2 = Individual, 1099 = business.

| YES | NO |
|--|--|
| Tax Form – Schedule C (Business) | Business Registry Numbers |
| Tax Form – Schedule F with line 21 completed | Tax Form – Schedule E (Supplement Income) |
| Tax Form – 1120 w/ first page of 1040 | Tax Form – Schedule 4835 (Farm rental) |
| Tax Form – 1065 (Partnership) | Tax Form – Schedule 4862 (Depreciation) |
| Tax Form – 4868 extension w/ valid time period | Tax Form – Schedule 4137 (Unreported tips) |
| Business Licenses with a valid expiration date | Social Security Numbers |
| Tax Form – 2290 Heavy Hwy Vehicle Use | |
| Tax Form 7004 (Auto 6 month extension) | |

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Schedule C Profit or Loss From Business: This "Profit or Loss From Business" form must include the entire page, although the dollar amounts may be blocked out. This form must be for the most current tax year. A new Schedule C should be placed in the customer file after each filing date. Most often, this will be on April 15 of each year.

| | | |
|--|--|---|
| <p>SCHEDULE C (Form 1040)</p> <p>Department of the Treasury Internal Revenue Service (99)</p> | <p>Profit or Loss From Business (Sole Proprietorship)</p> <p>▶ Partnerships, joint ventures, etc., must file Form 1065 or 1065-B. ▶ Attach to Form 1040 or 1041. ▶ See Instructions for Schedule C (Form 1040).</p> | <p>OMB No. 1545-0074</p> <p>2005 Attachment Sequence No. 09</p> |
| Name of proprietor | | Social security number (SSN) |
| A Principal business or profession, including product or service (see page C-2 of the instructions) | B Enter code from pages C-8, 9, & 10 | |
| C Business name. If no separate business name, leave blank. | D Employer ID number (EIN), if any | |
| E Business address (including suite or room no.) ▶ City, town or post office, state, and ZIP code | | |
| F Accounting method: (1) <input type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify) ▶ | | |
| G Did you "materially participate" in the operation of this business during 2005? If "No," see page C-3 for limit on losses <input type="checkbox"/> Yes <input type="checkbox"/> No | | |
| H If you started or acquired this business during 2005, check here <input type="checkbox"/> | | |
| Part I Income | | |
| 1 Gross receipts or sales. Caution. If this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked, see page C-3 and check here <input type="checkbox"/> | 1 | |
| 2 Returns and allowances | 2 | |
| 3 Subtract line 2 from line 1 | 3 | |
| 4 Cost of goods sold (from line 42 on page 2) | 4 | |
| 5 Gross profit. Subtract line 4 from line 3. | 5 | |
| 6 Other income, including Federal and state gasoline or fuel tax credit or refund (see page C-3) | 6 | |
| 7 Gross income. Add lines 5 and 6 | 7 | |
| Part II Expenses. Enter expenses for business use of your home only on line 30. | | |
| 8 Advertising | 8 | |
| 9 Car and truck expenses (see page C-3) | 9 | |
| 10 Commissions and fees | 10 | |
| 11 Contract labor (see page C-4) | 11 | |
| 12 Depletion | 12 | |
| 13 Depreciation and section 179 expense deduction (not included in Part III) (see page C-4) | 13 | |
| 14 Employee benefit programs (other than on line 19) | 14 | |
| 15 Insurance (other than health) | 15 | |
| 16 Interest: | | |
| a Mortgage (paid to banks, etc.) | 16a | |
| b Other | 16b | |
| 17 Legal and professional services | 17 | |
| 18 Office expense | 18 | |
| 19 Pension and profit-sharing plans | 19 | |
| 20 Rent or lease (see page C-5): | | |
| a Vehicles, machinery, and equipment | 20a | |
| b Other business property | 20b | |
| 21 Repairs and maintenance | 21 | |
| 22 Supplies (not included in Part III) | 22 | |
| 23 Taxes and licenses | 23 | |
| 24 Travel, meals, and entertainment: | | |
| a Travel | 24a | |
| b Deductible meals and entertainment (see page C-5) | 24b | |
| 25 Utilities | 25 | |
| 26 Wages (less employment credits) | 26 | |
| 27 Other expenses (from line 48 on page 2) | 27 | |
| 28 Total expenses before expenses for business use of home. Add lines 8 through 27 in columns | 28 | |
| 29 Tentative profit (loss). Subtract line 28 from line 7 | 29 | |
| 30 Expenses for business use of your home. Attach Form 8829 | 30 | |
| 31 Net profit or (loss). Subtract line 30 from line 29. | 31 | |
| • If a profit, enter on Form 1040, line 12, and also on Schedule SE, line 2 (statutory employees, see page C-6). Estates and trusts, enter on Form 1041, line 3. | | |
| • If a loss, you must go to line 32. | | |
| 32 If you have a loss, check the box that describes your investment in this activity (see page C-6). | | |
| • If you checked 32a, enter the loss on Form 1040, line 12, and also on Schedule SE, line 2 (statutory employees, see page C-6). Estates and trusts, enter on Form 1041, line 3. | 32a <input type="checkbox"/> All investment is at risk. | |
| • If you checked 32b, you must attach Form 8198. Your loss may be limited. | 32b <input type="checkbox"/> Some investment is not at risk. | |
| For Paperwork Reduction Act Notice, see page C-7 of the Instructions. Cat. No. 11334P Schedule C (Form 1040) 2005 | | |

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Form 1120 U.S. Corporation Income Tax Return: Incorporated Farmers can supply a form 1120 in lieu of a schedule F, provided the form 1120 is accompanied by the first page of the 1040, and is for the most current tax year.

| | | |
|---|--|--|
| Form 1120 Department of the Treasury Internal Revenue Service | U.S. Corporation Income Tax Return For calendar year 2005 or tax year beginning _____, 2005, ending _____, 20____ ▶ See separate instructions. | OMB No. 1545-0123 2005 |
| A Check if: 1 Consolidated return (attach Form 851) <input type="checkbox"/> Use IRS label. 2 Personal holding co. (attach Sch. PH) <input type="checkbox"/> Otherwise, print or type. 3 Personal service corp. (see instructions) <input type="checkbox"/> 4 Schedule M-3 required (attach Sch. M-3) <input type="checkbox"/> | | |
| Name _____ Number, street, and room or suite no. If a P.O. box, see instructions. _____ City or town, state, and ZIP code _____ | | B Employer identification number _____ C Date incorporated _____ D Total assets (see instructions) \$ _____ |
| E Check if: (1) <input type="checkbox"/> Initial return (2) <input type="checkbox"/> Final return (3) <input type="checkbox"/> Name change (4) <input type="checkbox"/> Address change | | |
| Income | 1a Gross receipts or sales _____ b Less returns and allowances _____ c Bal ▶ _____ 2 Cost of goods sold (Schedule A, line 6) _____ 3 Gross profit. Subtract line 2 from line 1c _____ 4 Dividends (Schedule C, line 19) _____ 5 Interest _____ 6 Gross rents _____ 7 Gross royalties _____ 8 Capital gain net income (attach Schedule D (Form 1120)) _____ 9 Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797) _____ 10 Other income (see instructions—attach schedule) _____ 11 Total income. Add lines 3 through 10 ▶ _____ | 1c _____ 2 _____ 3 _____ 4 _____ 5 _____ 6 _____ 7 _____ 8 _____ 9 _____ 10 _____ 11 _____ |
| Deductions (See instructions for limitations on deductions.) | 12 Compensation of officers (Schedule E, line 4) _____ 13 Salaries and wages (less employment credits) _____ 14 Repairs and maintenance _____ 15 Bad debts _____ 16 Rents _____ 17 Taxes and licenses _____ 18 Interest _____ 19 Charitable contributions (see instructions for 10% limitation) _____ 20a Depreciation (attach Form 4562) _____ 20a _____ b Less depreciation claimed on Schedule A and elsewhere on return _____ 20b _____ 21 Depletion _____ 22 Advertising _____ 23 Pension, profit-sharing, etc., plans _____ 24 Employee benefit programs _____ 25 Domestic production activities deduction (attach Form 8903) _____ 26 Other deductions (attach schedule) _____ 27 Total deductions. Add lines 12 through 26. ▶ _____ 28 Taxable income before net operating loss deduction and special deductions. Subtract line 27 from line 11 _____ 29 Less: a Net operating loss deduction (see instructions) _____ 29a _____ b Special deductions (Schedule C, line 20) _____ 29b _____ 29c _____ | 12 _____ 13 _____ 14 _____ 15 _____ 16 _____ 17 _____ 18 _____ 19 _____ 20a _____ 20b _____ 20c _____ 21 _____ 22 _____ 23 _____ 24 _____ 25 _____ 26 _____ 27 _____ 28 _____ 29a _____ 29b _____ 29c _____ |
| Tax and Payments | 30 Taxable income. Subtract line 29c from line 28 (see instructions if Schedule C, line 12, was completed) _____ 31 Total tax (Schedule J, line 11), _____ 32 Payments: a 2004 overpayment credited to 2005, _____ 32a _____ b 2005 estimated tax payments _____ 32b _____ c Less 2005 refund applied for on Form 4466 _____ 32c () d Bal ▶ _____ 32d _____ e Tax deposited with Form 7004 _____ 32e _____ f Credits: (1) Form 2439 _____ (2) Form 4136 _____ 32f _____ 32g _____ 33 Estimated tax penalty (see instructions). Check if Form 2220 is attached _____ <input type="checkbox"/> _____ 33 34 Tax due. If line 32g is smaller than the total of lines 31 and 33, enter amount owed _____ 34 35 Overpayment. If line 32g is larger than the total of lines 31 and 33, enter amount overpaid _____ 35 36 Enter amount of line 35 you want: Credited to 2006 estimated tax ▶ _____ Refunded ▶ _____ 36 | 30 _____ 31 _____ 32a _____ 32b _____ 32c _____ 32d _____ 32e _____ 32f _____ 32g _____ 33 _____ 34 _____ 35 _____ 36 _____ |
| Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge. | | |
| Sign Here Signature of officer _____ Date _____ Title _____ | May the IRS discuss this return with the preparer shown below (see instructions)? <input type="checkbox"/> Yes <input type="checkbox"/> No | |
| Paid Preparer's Use Only Preparer's signature _____ Date _____ Firm's name (or yours if self-employed), address, and ZIP code _____ Check if self-employed <input type="checkbox"/> EIN _____ Phone no. () _____ | | |
| For Privacy Act and Paperwork Reduction Act Notice, see separate instructions. Cat. No. 11450Q Form 1120 (2005) | | |

Form 1065 U.S. Return of Partnership Income: Current Form 1065 is due generally by the 15th day of the 4th month following the date the tax year ended.

| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
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| Form 1065 Department of the Treasury Internal Revenue Service | U.S. Return of Partnership Income For calendar year 2005, or tax year beginning _____, 2005, ending _____, 20____. ▶ See separate instructions. | OMB No. 1545-0099 <div style="font-size: 2em; font-weight: bold; text-align: center;">2005</div> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| A Principal business activity B Principal product or service C Business code number | Use the IRS label. Otherwise, print or type. Name of partnership Number, street, and room or suite no. If a P.O. box, see the instructions. City or town, state, and ZIP code | D Employer identification number _____ E Date business started _____ F Total assets (see the instructions) \$ _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| G Check applicable boxes: (1) <input type="checkbox"/> Initial return (2) <input type="checkbox"/> Final return (3) <input type="checkbox"/> Name change (4) <input type="checkbox"/> Address change (5) <input type="checkbox"/> Amended return H Check accounting method: (1) <input type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify) ▶ _____ I Number of Schedules K-1. Attach one for each person who was a partner at any time during the tax year ▶ _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Caution. Include only trade or business income and expenses on lines 1a through 22 below. See the instructions for more information. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Income | 1a Gross receipts or sales 1b Less returns and allowances 2 Cost of goods sold (Schedule A, line 8) 3 Gross profit. Subtract line 2 from line 1c 4 Ordinary income (loss) from other partnerships, estates, and trusts (attach statement). 5 Net farm profit (loss) (attach Schedule F (Form 1040)) 6 Net gain (loss) from Form 4797, Part II, line 17 (attach Form 4797) 7 Other income (loss) (attach statement) 8 Total income (loss). Combine lines 3 through 7 | <table border="1" style="width:100%; border-collapse: collapse;"> <tr><td style="width:5%;"></td><td style="width:15%; text-align: center;">1a</td><td style="width:15%;"></td><td style="width:15%;"></td><td style="width:15%;"></td><td style="width:15%;"></td></tr> <tr><td></td><td style="text-align: center;">1b</td><td></td><td></td><td style="text-align: center;">1c</td><td></td></tr> <tr><td style="text-align: center;">2</td><td></td><td></td><td></td><td style="text-align: center;">2</td><td></td></tr> <tr><td style="text-align: center;">3</td><td></td><td></td><td></td><td style="text-align: center;">3</td><td></td></tr> <tr><td style="text-align: center;">4</td><td></td><td></td><td></td><td style="text-align: center;">4</td><td></td></tr> <tr><td style="text-align: center;">5</td><td></td><td></td><td></td><td style="text-align: center;">5</td><td></td></tr> <tr><td style="text-align: center;">6</td><td></td><td></td><td></td><td style="text-align: center;">6</td><td></td></tr> <tr><td style="text-align: center;">7</td><td></td><td></td><td></td><td style="text-align: center;">7</td><td></td></tr> <tr><td style="text-align: center;">8</td><td></td><td></td><td></td><td style="text-align: center;">8</td><td></td></tr> </table> | | 1a | | | | | | 1b | | | 1c | | 2 | | | | 2 | | 3 | | | | 3 | | 4 | | | | 4 | | 5 | | | | 5 | | 6 | | | | 6 | | 7 | | | | 7 | | 8 | | | | 8 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
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| | 1b | | | 1c | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
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| Deductions <small>(see the instructions for limitations)</small> | 9 Salaries and wages (other than to partners) (less employment credits) 10 Guaranteed payments to partners 11 Repairs and maintenance 12 Bad debts 13 Rent 14 Taxes and licenses 15 Interest 16a Depreciation (if required, attach Form 4562) 16b Less depreciation reported on Schedule A and elsewhere on return 17 Depletion (Do not deduct oil and gas depletion.) 18 Retirement plans, etc. 19 Employee benefit programs 20 Other deductions (attach statement) 21 Total deductions. Add the amounts shown in the far right column for lines 9 through 20 | <table border="1" style="width:100%; border-collapse: collapse;"> <tr><td style="width:5%;"></td><td style="width:15%;"></td><td style="width:15%;"></td><td style="width:15%;"></td><td style="width:15%;"></td><td style="width:15%;"></td></tr> <tr><td style="text-align: center;">9</td><td></td><td></td><td></td><td style="text-align: center;">9</td><td></td></tr> <tr><td style="text-align: center;">10</td><td></td><td></td><td></td><td style="text-align: center;">10</td><td></td></tr> <tr><td style="text-align: center;">11</td><td></td><td></td><td></td><td style="text-align: center;">11</td><td></td></tr> <tr><td style="text-align: center;">12</td><td></td><td></td><td></td><td style="text-align: center;">12</td><td></td></tr> <tr><td style="text-align: center;">13</td><td></td><td></td><td></td><td style="text-align: center;">13</td><td></td></tr> <tr><td style="text-align: center;">14</td><td></td><td></td><td></td><td style="text-align: center;">14</td><td></td></tr> <tr><td style="text-align: center;">15</td><td></td><td></td><td></td><td style="text-align: center;">15</td><td></td></tr> <tr><td style="text-align: center;">16a</td><td></td><td></td><td></td><td style="text-align: center;">16a</td><td></td></tr> <tr><td style="text-align: center;">16b</td><td></td><td></td><td></td><td style="text-align: center;">16b</td><td></td></tr> <tr><td style="text-align: center;">17</td><td></td><td></td><td></td><td style="text-align: center;">17</td><td></td></tr> <tr><td style="text-align: center;">18</td><td></td><td></td><td></td><td style="text-align: center;">18</td><td></td></tr> <tr><td style="text-align: center;">19</td><td></td><td></td><td></td><td style="text-align: center;">19</td><td></td></tr> <tr><td style="text-align: center;">20</td><td></td><td></td><td></td><td style="text-align: center;">20</td><td></td></tr> <tr><td style="text-align: center;">21</td><td></td><td></td><td></td><td style="text-align: center;">21</td><td></td></tr> </table> | | | | | | | 9 | | | | 9 | | 10 | | | | 10 | | 11 | | | | 11 | | 12 | | | | 12 | | 13 | | | | 13 | | 14 | | | | 14 | | 15 | | | | 15 | | 16a | | | | 16a | | 16b | | | | 16b | | 17 | | | | 17 | | 18 | | | | 18 | | 19 | | | | 19 | | 20 | | | | 20 | | 21 | | | | 21 | |
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| 21 | | | | 21 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 22 Ordinary business income (loss). Subtract line 21 from line 8 | <table border="1" style="width:100%; border-collapse: collapse;"> <tr><td style="width:5%;"></td><td style="width:15%;"></td><td style="width:15%;"></td><td style="width:15%;"></td><td style="width:15%;"></td><td style="width:15%;"></td></tr> <tr><td style="text-align: center;">22</td><td></td><td></td><td></td><td style="text-align: center;">22</td><td></td></tr> </table> | | | | | | | 22 | | | | 22 | | <table border="1" style="width:100%; border-collapse: collapse;"> <tr><td style="width:5%;"></td><td style="width:15%;"></td><td style="width:15%;"></td><td style="width:15%;"></td><td style="width:15%;"></td><td style="width:15%;"></td></tr> <tr><td style="text-align: center;">22</td><td></td><td></td><td></td><td style="text-align: center;">22</td><td></td></tr> </table> | | | | | | | 22 | | | | 22 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
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| 22 | | | | 22 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Sign Here Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than general partner or limited liability company member) is based on all information of which preparer has any knowledge. | Signature of general partner or limited liability company member manager _____ Date _____ | May the IRS discuss this return with the preparer shown below (see instructions)? <input type="checkbox"/> Yes <input type="checkbox"/> No | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Paid Preparer's Use Only | Preparer's signature _____ Date _____ Firm's name (or yours if self-employed), address, and ZIP code _____ | Check if self-employed <input type="checkbox"/> Preparer's SSN or PTIN _____ EIN _____ Phone no. () _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| For Privacy Act and Paperwork Reduction Act Notice, see separate instructions. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Cat. No. 11380Z | | Form 1065 (2005) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

Form 2290 Heavy Highway Vehicle Use Tax Return:

| <p>Form 2290 (Rev. July 2007) Department of the Treasury Internal Revenue Service</p> | <p>Heavy Highway Vehicle Use Tax Return For the period July 1, 2007, through June 30, 2008 ▶ Attach both copies of Schedule 1 to this return. ▶ See the separate instructions.</p> | <p>Keep a copy of this return for your records. OMB No. 1545-0143</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
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| <p>Type or Print</p> <p>Check here if: Address change <input type="checkbox"/> Final return <input type="checkbox"/></p> | <p>Name _____</p> <p>Employer identification number _____</p> <p>Address (number, street, and room or suite no.) _____</p> <p>City, state, and ZIP code (For Canadian or Mexican address, see page 4 of the instructions.) _____</p> | <p>FOR IRS USE ONLY</p> <p>T _____</p> <p>FF _____</p> <p>FP _____</p> <p>I _____</p> <p>T _____</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <p>Part I Figuring the Tax</p> <table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th style="width:65%;"></th> <th style="width:5%;">Y</th> <th style="width:5%;">Y</th> <th style="width:5%;">Y</th> <th style="width:5%;">Y</th> <th style="width:5%;">M</th> <th style="width:5%;">M</th> </tr> </thead> <tbody> <tr> <td>1 Was the vehicle(s) reported on this return used on public highways during July 2007? If YES, enter 200707 in the boxes to the right. If NO, see the table on page 3 of the instructions . . . ▶</td> <td>1</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>2 Tax. Enter the Total from Form 2290, page 2, column (4) ▶</td> <td>2</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>3 Additional tax from increase in taxable gross weight. See page 4 of the instructions . . . ▶</td> <td>3</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>4 Total tax. Add lines 2 and 3 ▶</td> <td>4</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>5 Credits. See page 5 of the instructions ▶</td> <td>5</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>6 Balance due. Subtract line 5 from line 4. This is the amount you owe. If payment through EFTPS, check here <input type="checkbox"/> ▶</td> <td>6</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table> | | | | Y | Y | Y | Y | M | M | 1 Was the vehicle(s) reported on this return used on public highways during July 2007? If YES, enter 200707 in the boxes to the right. If NO, see the table on page 3 of the instructions . . . ▶ | 1 | | | | | | 2 Tax. Enter the Total from Form 2290, page 2, column (4) ▶ | 2 | | | | | | 3 Additional tax from increase in taxable gross weight. See page 4 of the instructions . . . ▶ | 3 | | | | | | 4 Total tax. Add lines 2 and 3 ▶ | 4 | | | | | | 5 Credits. See page 5 of the instructions ▶ | 5 | | | | | | 6 Balance due. Subtract line 5 from line 4. This is the amount you owe. If payment through EFTPS, check here <input type="checkbox"/> ▶ | 6 | | | | | |
| | Y | Y | Y | Y | M | M | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1 Was the vehicle(s) reported on this return used on public highways during July 2007? If YES, enter 200707 in the boxes to the right. If NO, see the table on page 3 of the instructions . . . ▶ | 1 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2 Tax. Enter the Total from Form 2290, page 2, column (4) ▶ | 2 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 3 Additional tax from increase in taxable gross weight. See page 4 of the instructions . . . ▶ | 3 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 4 Total tax. Add lines 2 and 3 ▶ | 4 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 5 Credits. See page 5 of the instructions ▶ | 5 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 6 Balance due. Subtract line 5 from line 4. This is the amount you owe. If payment through EFTPS, check here <input type="checkbox"/> ▶ | 6 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <p>Part II Statement in Support of Suspension (Complete the statements that apply. Attach additional sheets if needed.)</p> <p>7 I declare that the vehicles listed in Part II of Schedule 1 are expected to be used on public highways (check the boxes that apply): <input type="checkbox"/> 5,000 miles or less <input type="checkbox"/> 7,500 miles or less for agricultural vehicles during the period July 1, 2007, through June 30, 2008, and are suspended from the tax. Complete and attach Schedule 1.</p> <p>8a I declare that the vehicles listed as suspended on the Form 2290 filed for the period July 1, 2006, through June 30, 2007, were not subject to the tax for that period except for any vehicles listed on line 8b. Check this box if applicable. ▶ <input type="checkbox"/></p> <p>b Vehicle identification numbers _____</p> <p>9 I declare that vehicle identification numbers _____ were listed as suspended on the Form 2290 filed for the period July 1, 2006, through June 30, 2007. These vehicles were sold or transferred to _____ on _____ At the time of the transfer, the vehicles were still eligible for the suspension of the tax. Attach a separate list if needed.</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <p>Third Party Designee</p> <p>Designee's name ▶ _____</p> <p>Phone no. ▶ () _____</p> <p>Personal identification number (PIN) ▶ _____</p> | <p>Do you want to allow another person to discuss this return with the IRS (see instructions)? <input type="checkbox"/> Yes. Complete the following. <input type="checkbox"/> No</p> <p>Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete.</p> <p>Signature ▶ _____ Date _____</p> <p>Type or print name below signature. Telephone number () _____</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <p>For Privacy Act and Paperwork Reduction Act Notice, see page 9 of the instructions. Cat. No. 112500 Form 2290 (Rev. 7-2007)</p> <p style="text-align: center;">▲ Detach here ▲</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <p>Form 2290-V (Rev. July 2007) Department of the Treasury Internal Revenue Service (99)</p> | <p>Payment Voucher For the period July 1, 2007, through June 30, 2008 See How To Make Your Payment on page 6 of the instructions. ▶ Do not staple or attach this voucher or your payment to your return.</p> | | <p>OMB No. 1545-0143</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <p>1 Employer identification number _____</p> <p>3 Enter date as shown on line 1 of Form 2290. Y Y Y Y M M _____ Send Form 2290, this voucher, and payment to: Internal Revenue Service P.O. Box 1236 Charlotte, NC 28201-1236</p> | <p>2 Enter the amount of your payment.</p> <p>4 Name _____ Address _____ City, state, and ZIP code (For Canadian or Mexican address, see instructions.) _____</p> | <table border="1" style="width:100%; border-collapse: collapse;"> <tr> <th style="width:70%;">Dollars</th> <th style="width:30%;">Cents</th> </tr> <tr> <td style="height: 40px;"></td> <td></td> </tr> </table> | Dollars | Cents | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Dollars | Cents | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

Form 4868 Application for Automatic Extension of Time To File U.S. Individual Income Tax Return: If a nonretail customer will not be filing their taxes by the IRS specified "Tax Day" which is typically April 15, but may vary, have them supply a copy of their extension request. An extension request is acceptable proof of business. An extension must be filed by Tax Day, and is good until October 15, IRS rarely grants extensions past that period. Remind your nonretail customers that once they file their taxes, they need to provide their applicable tax form. You will need to track extensions (normally 90 days) and ensure your customers provide their tax forms to you when they are filed.

| | | | | |
|--|---|--|--|---|
| <p>Form 4868 Department of the Treasury Internal Revenue Service (99)</p> | <p>Application for Automatic Extension of Time To File U.S. Individual Income Tax Return</p> | <p>OMB No. 1545-0074 2005</p> | | |
| <p>What's New</p> <ul style="list-style-type: none"> You can now use Form 4868 to obtain an automatic 6-month extension (generally 4 months if you are "out of the country"). You no longer need to file Form 2688 for an additional extension of time. See <i>General Instructions</i> on page 2. If you are "out of the country" and are a U.S. citizen or resident, you must check the box on line 8. See <i>When To File Form 4868</i> on page 2 and the instructions for line 8 on page 3. | | | | |
| <p>1 E-file Using Your Personal Computer or Through a Tax Professional</p> <p>Refer to your tax software package or tax preparer for ways to file electronically. Be sure to have a copy of your 2004 tax return—you will be asked to provide information from the return for taxpayer verification. If you wish to make a payment, you can pay by electronic funds withdrawal (see page 4) or send your payment to the address shown in the middle column under <i>Where To File a Paper Form 4868</i> on page 4.</p> | | | | |
| <p>2 E-file and Pay by Credit Card</p> <p>You can get an extension if you pay part or all of your estimate of income tax due by using a credit card (American Express® Card, Discover® Card, MasterCard® card, or Visa® card). Your payment must be at least \$1. You can pay by phone or over the Internet through one of the service providers listed below.</p> <p>Each service provider will charge a convenience fee based on the amount of the tax payment you are making. Fees may vary between service providers. You will be told what the fee is during the transaction and will have the option to continue or cancel the transaction. You can also obtain the convenience fee by calling the providers' toll-free automated customer service numbers or visiting their websites. Do not add the convenience fee to your tax payment.</p> <table style="width: 100%; border: none;"> <tr> <td style="width: 50%; border: none;"> <p>Link2Gov Corporation 1-888-PAY-1040™ (1-888-729-1040) 1-888-658-5465 (Customer Service) www.PAY1040.com</p> </td> <td style="width: 50%; border: none;"> <p>Official Payments Corporation 1-800-2PAY-TAX™ (1-800-272-9829) 1-877-754-4413 (Customer Service) www.officialpayments.com</p> </td> </tr> </table> <p>Confirmation number. You will receive a confirmation number when you pay by credit card. Enter the confirmation number below and keep for your records.</p> <p>Enter confirmation number here ►</p> | | | <p>Link2Gov Corporation 1-888-PAY-1040™ (1-888-729-1040) 1-888-658-5465 (Customer Service) www.PAY1040.com</p> | <p>Official Payments Corporation 1-800-2PAY-TAX™ (1-800-272-9829) 1-877-754-4413 (Customer Service) www.officialpayments.com</p> |
| <p>Link2Gov Corporation 1-888-PAY-1040™ (1-888-729-1040) 1-888-658-5465 (Customer Service) www.PAY1040.com</p> | <p>Official Payments Corporation 1-800-2PAY-TAX™ (1-800-272-9829) 1-877-754-4413 (Customer Service) www.officialpayments.com</p> | | | |
| <p>3 File a Paper Form 4868</p> <p>If you wish to file on paper instead of electronically, fill in the Form 4868 below and mail it to the address shown on page 4. If you are a fiscal year taxpayer, you must file a paper Form 4868.</p> | | | | |
| <p>▼ DETACH HERE ▼</p> | | | | |
| <p>Form 4868 Department of the Treasury Internal Revenue Service</p> | <p>Application for Automatic Extension of Time To File U.S. Individual Income Tax Return</p> <p>For calendar year 2005, or other tax year beginning , 2005, ending , 200 .</p> | <p>OMB No. 1545-0074 2005</p> | | |
| <p>Caution: Incorrect or missing information may cause a delay in processing.</p> | | | | |
| <p>Part I Identification</p> | | <p>Part II Individual Income Tax</p> | | |
| <p>1 Your name(s) (see instructions)</p> <p>Address (see instructions)</p> <p>City, town, or post office State ZIP code</p> | | <p>4 Estimate of total tax liability for 2005 . \$ _____</p> <p>5 Total 2005 payments _____</p> <p>6 Balance due. Subtract line 5 from line 4 (see instructions) _____</p> | | |
| <p>2 Your social security number</p> | <p>3 Spouse's social security number</p> | <p>7 Amount you are paying (see instructions) . . . ► _____</p> <p>8 Check here if you are "out of the country" and a U.S. citizen or resident <input type="checkbox"/></p> | | |
| <p>For Privacy Act and Paperwork Reduction Act Notice, see page 4. Cat. No. 13141W Form 4868 (2005)</p> | | | | |

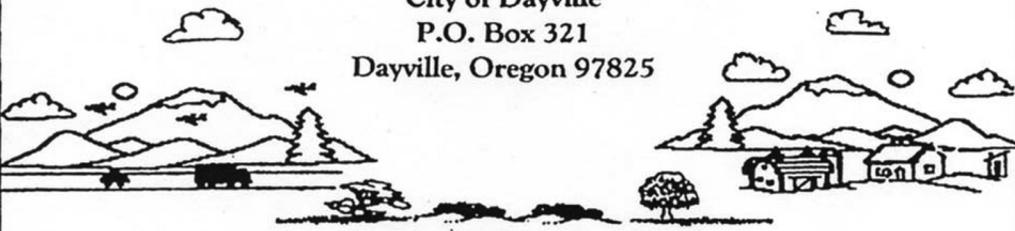
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Business License: A license or permit issued by a government agency is acceptable if it is current and verifiable. These licenses allow a company to do business in certain cities or counties and are usually valid for one year. Business licenses or permits must contain a name, license number and an expiration date. Advise your customers who use a business license to provide a current license to you every year for their customer file. Operators may accept electronically generated or photo copies of documents.

| | | | |
|--|---|-----------------------------------|---|
| City of GLADSTONE |  | Business License | Amount \$25.00 |
| | | | Dated 02/21/01 |
| | | | No. _____ |
| Applicant represents that not more than _____ persons will regularly assist in conducting the | | | |
| business of _____ | | In the City of Gladstone, Oregon. | |
| LICENSE IS ISSUED TO: | | |  |
| | | | City Recorder |
| <small>This license must be placed in a conspicuous place. If licensee's place of business is not in Gladstone this license must be carried on person of licensee or his or its employee</small> | | | |

BUSINESS LICENSE

City of Dayville
P.O. Box 321
Dayville, Oregon 97825



This certifies that _____

is in good standing as a Business in the City of Dayville for the fiscal year

beginning July 1, 20__ and ending June 30, 20__.

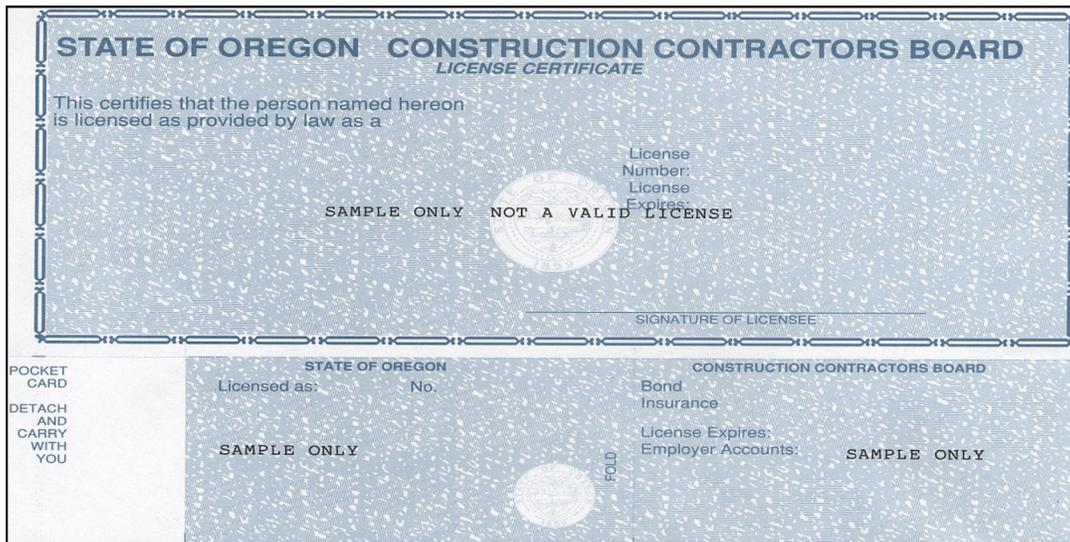
Recorder _____

Date _____

State of Washington Business License: A licensed Washington business will receive a license for each business location they operate. The business license must contain the endorsement reading "Tax Registration" beneath the listed business name and location address. Washington state licenses may be verified at the Washington State website at dor.wa.gov

In order for a business of any type to operate in Washington, that business must first apply, pay a fee, be approved, and obtain a Washington business license. As a part of the license, all business entities are assigned a Unified Business Identification (UBI) number. *NOTE: The UBI is only a Tax Reporting number and does NOT guarantee the business is actively engaged in a legitimate business venture.*

Construction Contractors Board License: These licenses are issued to construction business ventures. The construction license is valid for two or four years. In 2008 a change was made and you may now accept electronically generated documents without first receiving a copy of the original license. To be acceptable, this information must show the status as **active**. Licenses may be verified through links from the oregon.gov website.



Landscape Contractors Board License: These licenses are issued to landscape business ventures. These licenses are valid for one year. The customer must provide a copy of their LCB license when they sign up. After that, you may access the LCB website to find and print out current license information for your customer's file, if you do not want to request renewals from them each year. To be acceptable, this information must show the status as **active**.

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Marine Board License: These licenses are for guide services and are valid for a calendar year.

| OREGON CHARTER VESSEL LICENSE NUMBER CV | | STATE MARINE BOARD 435 COMMERCIAL ST. NE SALEM, OREGON 97310-0650 378-8587 |
|---|--------------------------------|---|
| <small>(This license remains valid only so long as all applicable requirements of ORS Chapter 830 and OAR Chapter 250, Division 15 are met.)</small> | | |
| The vessel identified below has met the licensing and safety equipment requirements for a charter vessel carrying passengers as set forth in ORS Chapter 830. This license shall be carried on the described vessel and shall be available for presentation to any Oregon peace officer when operating as an Ocean Charter Vessel carrying passengers for hire. | | |
| Owners | Vessel | |
| Name: | Name: | |
| Address: | Reg/Doc No.: | |
| | Length: | Fuel: Hull Mat: |
| Mailing Address: | Home Port: | |
| | Operating Distance: | |
| | XXX 20 or more miles from port | |
| | Less than 20 miles from port | |
| Issued: | Decal #: | Expires: |
| | | FORM CONTROL NUMBER: _____ |

Oregon Fish & Wildlife (fishing vessels) License: This agency issues licenses for fishing vessels and taxidermists. Licenses are valid for a calendar year.



DOT license or Weight/Cab card: The DOT license documentation lists a company's vehicle plate number and has an expiration date. These are usually valid for one year, but may be issued per quarter, etc. A Weight/Cab card is normally carried in the vehicle.

STATE OF OREGON • CAB CARD
COMMERCIAL REGISTRATION

OR 105500 *****

VOID IF ALTERED OR ERASED!

FORM 735-0006 (12-01) STW 321790

THIS CARD MUST BE CARRIED IN THE POWER VEHICLE AT ALL TIMES. THE LICENSE PLATE ISSUED WITH THIS CARD MAY BE CANCELED BY THE CARRIER OR THE OREGON DEPARTMENT OF TRANSPORTATION.

ANY CHANGE IN A CARRIER'S NAME, ADDRESS, AUTHORITY, VEHICLE DESCRIPTION, LEASE AGREEMENT (IF APPLICABLE), REGISTRATION WEIGHT, OR WEIGHT DECLARATION MUST BE REPORTED TO THE OREGON DEPARTMENT OF TRANSPORTATION, MOTOR CARRIER TRANSPORTATION DIVISION, 550 CAPITOL ST. NE, SALEM, OR 97301-2530. *TO CANCEL VEHICLE REGISTRATION, RETURN THIS CAB CARD TO THE MOTOR CARRIER TRANSPORTATION DIVISION, ATTENTION: VEHICLE REGISTRATION.

NOTE TO MOTOR CARRIER: THE STATE OF OREGON MAY PURSUE CIVIL ACTION AGAINST ANY MOTOR CARRIER WHO: (1) HAS NOT SUBMITTED AND PAID REGISTRATION FOR THIS VEHICLE PRIOR TO EXPIRATION OF THIS CREDENTIAL, AND (2) OPERATES THIS VEHICLE AFTER EXPIRATION OF THIS CREDENTIAL.

SAMPLE ONLY NOT A VALID LICENSE

| | | | | | |
|-------------------------------|---------------------------|--------------|--------------|-------------------------------|--------------------------------|
| PLATE NUMBER | OR ACCOUNT / FLEET NUMBER | VEHICLE YEAR | VEHICLE MAKE | EFFECTIVE DATE Jan 01 2003 | EXPIRATION DATE Dec 31 2003 |
| VEHICLE IDENTIFICATION NUMBER | | | | VEHICLE TYPE | FUEL TYPE |
| LESSOR NAME | | | | EQUIPMENT NUMBER | SEATS |

Real Estate License: These licenses are valid for two years from the individual's birth

State of Oregon
Real Estate Agency

THIS IS TO CERTIFY THAT THE PERSON NAMED HEREON IS LICENSED/REGISTERED AS PROVIDED BY LAW AS A LICENSEE:

REAL ESTATE BROKER

No.

BY: OREGON REAL ESTATE COMMISSIONER

ISSUE DATE EXPIRATION DATE

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The following pages are examples of documents **NOT ACCEPTABLE** as proof of business. Note: Documents that do not have an expiration date are also **NOT ACCEPTABLE** as proof of business.

Schedule E (Supplemental Income and Loss): Most often, these forms are used to report personal income from rental property. **NOT ACCEPTABLE.**

| SCHEDULE E (Form 1040) | | Supplemental Income and Loss (From rental real estate, royalties, partnerships, S corporations, estates, trusts, REMICs, etc.) | | | OMB No. 1545-0074 2005 Attachment Sequence No. 13 | |
|---|-----------------------|---|--|--|---|--|
| Department of the Treasury Internal Revenue Service (99) | | ▶ Attach to Form 1040 or Form 1041. ▶ See Instructions for Schedule E (Form 1040). | | | Your social security number | |
| Name(s) shown on return | | | | | | |
| Part I Income or Loss From Rental Real Estate and Royalties Note. If you are in the business of renting personal property, use Schedule C or C-EZ (see page E-3). Report farm rental income or loss from Form 4835 on page 2, line 40. | | | | | | |
| 1 List the type and location of each rental real estate property : | | 2 For each rental real estate property listed on line 1, did you or your family use it during the tax year for personal purposes for more than the greater of: | | | Yes No | |
| A | | • 14 days or | | | A | |
| B | | • 10% of the total days rented at fair rental value? | | | B | |
| C | | (See page E-3.) | | | C | |
| Income: | | Properties | | | Totals (Add columns A, B, and C.) | |
| | | A B C | | | | |
| 3 Rents received | 3 | | | | 3 | |
| 4 Royalties received | 4 | | | | 4 | |
| Expenses: | | | | | | |
| 5 Advertising | 5 | | | | | |
| 6 Auto and travel (see page E-4) | 6 | | | | | |
| 7 Cleaning and maintenance | 7 | | | | | |
| 8 Commissions | 8 | | | | | |
| 9 Insurance | 9 | | | | | |
| 10 Legal and other professional fees | 10 | | | | | |
| 11 Management fees | 11 | | | | | |
| 12 Mortgage interest paid to banks, etc. (see page E-4) | 12 | | | | 12 | |
| 13 Other interest | 13 | | | | | |
| 14 Repairs | 14 | | | | | |
| 15 Supplies | 15 | | | | | |
| 16 Taxes | 16 | | | | | |
| 17 Utilities | 17 | | | | | |
| 18 Other (list) ▶ | 18 | | | | | |
| | | | | | | |
| | | | | | | |
| 19 Add lines 5 through 18 | 19 | | | | 19 | |
| 20 Depreciation expense or depletion (see page E-4) | 20 | | | | 20 | |
| 21 Total expenses. Add lines 19 and 20 | 21 | | | | | |
| 22 Income or (loss) from rental real estate or royalty properties. Subtract line 21 from line 3 (rents) or line 4 (royalties). If the result is a (loss), see page E-5 to find out if you must file Form 6198 | 22 | | | | | |
| 23 Deductible rental real estate loss. Caution. Your rental real estate loss on line 22 may be limited. See page E-5 to find out if you must file Form 8582 . Real estate professionals must complete line 43 on page 2 | 23 () () () | | | | | |
| 24 Income. Add positive amounts shown on line 22. Do not include any losses | 24 | | | | | |
| 25 Losses. Add royalty losses from line 22 and rental real estate losses from line 23. Enter total losses here | 25 () | | | | | |
| 26 Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Form 1040, line 17. Otherwise, include this amount in the total on line 41 on page 2 | 26 | | | | | |

Electronic Documentation:

The owner/operator may obtain an electronic printout from the internet to add to an established customer file, providing the status of the business is active. The customer must provide all required documentation when entering into the written agreement. Again, once a customer is established, operators may obtain electronic documentation for their customers, rather than contacting them, if they so choose.

List of Websites - Possible Electronic Documentation:

- Oregon State Government: www.oregon.gov
- Oregon Corporation Division: <https://sos.oregon.gov/business/Pages/default.aspx>
- Oregon Building Codes Division: www.oregonbcd.org
- Oregon Construction Contractors Board: www.oregon.gov/CCB
- Washington UBI: www.secstate.wa.gov/corps/search.aspx?m=undefined

Tips to Track Documentation:

- Tickler lists: Computer generated list at the beginning of each month for expiration dates of all customers without an FEIN (different licenses may expire on different dates).
- Yearly checkup date: A letter is sent to all customers without FEIN documentation requesting the current Schedule C or F filing.
- Spreadsheet listing expiration dates of licenses: Query monthly and send notice to customer in billing mailed prior to license expiration.

3. 900-Gallon Purchase Requirement:

All non-exempt accounts must purchase a minimum of 900 gallons total of gasoline, or a combination of gasoline and diesel in each 12 month period. Those customers not purchasing 900 gallons of fuel from your company must provide receipts or a Fuel Purchase Report showing they purchased a minimum of 900 gallons of gasoline and/or diesel from any source. The 12 month period can either be 12 months prior to the audit or the previous calendar year.

Customers Exempt from 900-Gallon Purchase Requirement:

- Grandfathered customers: nonretail customers who have been an active cardlock account with any cardlock provider on and continuously since June 30, 1991; with documentation of such in the customer file.
- A Governmental agency providing fire, ambulance or police services.
- Accounts provide documentation the fuel qualifies as a deductible farming expense (line 21) on the nonretail customer's current Schedule F of their federal income tax return.

OSFM recommends operators develop a system to track fuel usage throughout the year instead of waiting until the scheduling of the annual audit.

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Purchase Requirement Tracking Tips:

- Quarterly computer generated fuel usage report for all customers not grandfathered or exempt.
- Twice yearly checkup date: all accounts reviewed every six months on established dates.

4. Fire Safety Training:

Initial fire safety training for new customers **is required**. Annual refresher training is not required, as customers will be dispensing on a regular basis, and should be familiar with the cardlock facilities they use. (Operators can still provide annual refresher training if they choose to do so.)

Operators must have documentation in each customer file to show they provided the initial fire safety training to the customer. The customer shall ensure that each individual, including each employee, who is allowed to dispense Class 1 flammable liquids for their account will receive the fire safety training, as required by the State Fire Marshal, before dispensing any fuel.

OAR 837-020-0055 identifies the requirements to be included in the safety training as follows:

- The hazards of all forms of Class 1 flammable liquids.
- The location and operation of emergency fuel shut off devices required under OFC.
- The no smoking set-back requirements of the OFC.
- The use of fire extinguishers required under OFC.
- The type of portable containers that may be filled and the safe procedures for filling them.

Brochures, PowerPoint presentation and video's for fire safety training are available for operator use on the OSFM website.

Facility Fire Safety Inspection Process

Detailed below is information about scheduling of inspections, conducting the inspection and processing of reports.

It is the Operators responsibility to ensure that the facilities are maintained in compliance with Oregon Fire Code, ORS and OAR requirements. The purpose of the inspection is not to identify for operators what needs to be addressed, but rather to ensure that the operator is maintaining their facility so that it is in full compliance. Oregon Fire Code requires sites to be visited regularly and maintained. The majority of time the Compliance Specialist should find a site in compliance.

Scheduling Inspections:

Each nonretail and dual operation facility is inspected a minimum of once per every license year. Compliance Specialists schedule facilities by geographical area usually in conjunction with records audits for operators in the region. Facility inspections are conducted by unannounced visits.

Conducting the Inspection:

OSFM is mandated by ORS 480.375 to conduct annual fire and life safety inspections to ensure emergency equipment, signage, and any other requirements of ORS, OAR, and Oregon Fire Code (OFC) are present and in operating condition. Operators are responsible to ensure that facilities are in compliance with all OFC, ORS and OAR requirements through regular and weekly site visits. The purpose of the annual inspection is to ensure facilities are in compliance not to inform operators of issues that need to be addressed. (The following is a summary and not all inclusive.)

Signage: All signs must be clearly readable, cannot be faded beyond readability, torn/broken or missing.

Warning Signs required to be within sight of each dispenser and readable from 10 feet:

- No Smoking, Do Not Fill Unapproved Containers, Shut Off Motor.
- Discharge static electricity before fueling by touching a metal surface away from nozzle; to prevent static charge do not reenter your vehicle while gasoline is pumping; if a fire starts, do not remove nozzle – use emergency fuel shutoff.
- No filling of portable containers in or on a motor vehicle. Place containers on the ground before fueling.
- It is a violation of law, subject to penalty to dispense flammable liquids without first receiving the training required by the rules.
- It is a violation of law, subject to penalty to dispense flammable liquids for personal use or into vehicles or containers not owned or used by a business, government, non-profit or charitable organization.

Warning Signs required to be clearly and conspicuously posted:

- Locations for Emergency Fuel Shut Off (EFSO) devices.
- Locations for the Fire Extinguisher.
- Emergency Procedures (In Case of Fire, Spill or Release) and operator phone number.
- Signs required to be visible from driveway (letters must be 6" in height on a contrasting background)
 - Dual Operation by Distance must clearly identify non retail dispensers.
 - Dual Operation by Time must clearly specify days and hours of operation.

Equipment:

- Emergency Fuel Shut-Off (EFSO)
 - Mounted in an approved location.
 - Clearly identified and readily accessible.
 - Mounted within 100 feet, but no nearer than 20 feet of fuel dispensers.

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- Fire Extinguisher
 - A minimum classification of 2A, 20B:C.
 - Mounted within 75 feet of all fuel dispensing equipment.
 - No rusting, pitting, or corrosion.
 - Tamper indicators (pull pin) intact.
 - Annual service within the last 12 months documented on the service tag.
 - Located in a conspicuous location, where readily accessible and immediately available for use. If in a locked cabinet a breakaway device must be provided.
 - Shall not be obstructed or obscured from view.
 - 40 lbs. or less shall be mounted no higher than 5 feet and no lower than 4 inches from the ground.
 - 40 lbs. or more, no more than 3.5 above the floor (ground) and no lower than 4 inches from the ground.
 - Extinguisher operating instructions shall be located on the front of the extinguisher and shall be clearly visible.
- Phone or Fire Alarm Transmitting Device
 - Must be provided at the site in an approved location.
 - Must be readily accessible, if in a locked cabinet a breakaway device must be provided.
 - Must be clearly identified as an emergency phone or fire alarm transmitting device.
- Fuel Hoses:
 - 18 feet or less unless otherwise approved. Requests from the operator for a variance must be received in writing with justification and be approved prior to installation. OFC 2306.7.5
 - Have a listed breakaway device located between retrieval mechanism (if used) and nozzle. OFC 2306.7.5.1
 - Must be rack, reeled or otherwise protected. OFC 2306.7.5
 - Maintained in proper working condition (hoses and whips are not cracked, worn, braiding, leaking, etc.) OFC 2305.2 OFC 2305.2.2
- Each dispenser is provided with
 - An automatic closing type hose nozzle.
 - A latch open devised design so the nozzle is retained in fill pipe during fueling operation.
- The site is adequately lighted at all times of operations.

Location of Dispensing Devices:

- Natural grade or curbs prevent drainage toward any building or other pump islands.
- Dispensing device are not less than 10 feet from building of less than one-hour fire resistive construction.
- Nozzles do not reach within 5 feet of a building opening when the hose is extended.

- Ten feet or more from lot lines.
- Twenty feet or more from fixed sources of ignition. If located at a bulk plant a fence or barrier separates the dispensing devices from the area of the bulk plant operations.
- Dispensing devices are protected from physical damage either by:
 - Mounted on a concrete island at least 6 inches high.
 - Vehicle impact protection (i.e. guard posts).
- Dispensing devices are secured to the island by approved means.

Additional Oregon Fire Code Requirements:

The Compliance Specialist(s) inspect cardlock facilities in accordance with Chapter 9, 23, 350, 57, and 61 of the Oregon Fire Code (OFC), other codes and NFPA. Some of these OFC requirements include:

- Location of dispensing devices
- Installation of dispensing devices
- Aboveground Storage Tank (AST)
- Equipment maintenance

Processing Reports:

After the facility inspection is complete, the Compliance Specialist will return to the office to generate and email/mail a Notice and Order of Correction form to the operator with the results of the inspection.

The Notice and Order of Correction will be used to notify:

- No violations were found (Keep this for your records. You don't need to mail it back.), or
- Violations that were identified and the amount of time given to make the corrections.
 - Once a correction has been made, note the date it was corrected on the same line as the violation being corrected, under the "Date Abated" column.
 - An authorized company representative must sign the Notice and Order to certify the corrections have been made.
 - Keep a copy of the Notice and Order for your records and email, mail or fax the original signed document to OSFM.
 - If additional time is needed, written request for an extension must be received by the issuing Compliance Specialist prior to the abatement due date.
 - Email requests are acceptable and the request(s) must provide justification for the extension and identified date for abatement. Compliance Specialist may call to discuss with the operator but approval will be provided by email.

Complaint Investigations

Compliance Specialist will notify the facility operator of an alleged violation. The facility owner/operator shall demonstrate that all nonretail and conditional use customers dispensing Class 1 flammable liquids at their facilities meet the requirements of Oregon Revised Statutes and Oregon Administrative Rules.

If the account belongs to you:

Provide the information requested in the letter from the OSFM within 10 days of receipt. Provide the following information:

- A copy of signed and dated written agreement.
- Documentation to indicate customer is currently engaged in business.
- Documentation to indicate the customer has purchased at least 900 gallons of Class 1 flammable liquids and/or diesel fuel from any source during a 12-month period (or documentation showing the customer is exempt from fuel purchase requirement).
- Documentation to indicate the customer has satisfied safety training requirements.
- Documentation that the customer dispensed Class 1 flammable liquids for business purposes only or (if applicable) a copy of the letter from you to the customer that advises fueling must be for business use only.

If the account is a foreign account, notify the Compliance Specialist conducting the investigation that the account does not belong to you.

Illegal Fueling:

Illegal fueling is where an individual fuels a vehicle or container at a cardlock facility when the fuel is not being used for business purposes. Some examples of illegal fueling are:

- A customer uses a cardlock facility to fuel their personal vehicle when it will not be used in the course of business.
- An employee uses a cardlock facility to fuel their personal vehicle either without having permission from their employer or the personal vehicle wasn't being used for business purposes,
- A parent gives their child a card to use to fuel their vehicle for personal use.

What to Do if an Illegal Fueling is Discovered:

Take action to educate the nonretail customer and ensure future violations do not occur. Send a written warning letter to the nonretail customer with a copy to OSFM advising that only vehicles being used in the course of business activities may be fueled at cardlock facilities. If a continued violation is noted, closure of Class 1 flammable liquid access or issuance of a citation may be necessary.

Cardlock Facility Licenses

Types of Facility Licenses:

- Nonretail (only a cardlock facility, no retail operations); ORS 480.341 allows for nonretail facilities in counties in Eastern Oregon as defined in statute to allow retail dispensing at nonretail facilities.
- Conditional Use (Must be located at least 7 miles from the nearest retail facility, and other undue hardship conditions must be demonstrated).
- Dual operation separated by distance (cardlock and retail pump islands are separated by at least 50 feet, or 20 feet if approved by the State Fire Marshal).
- Dual operation separated by time (cardlock and retail operations utilizing the same dispensers but operations are at separate, established time periods).

License Renewals

Customer Fees:

Customer fees for the previous license year are paid at the license renewal. The count is determined at the Records Audit. A current nonretail customer list is required at the time of the records audit.

*At the records audit, you will be provided a customer count form showing the **minimum** number of customers to be paid at the time of the license renewal. (This count will be explained and signed as both parties come to consensus on the count.)*

*At the time of license renewal, use this customer count form to assist you in establishing your total count. To the established customer count number, add all new customers you sign up from the date of that particular records audit to the date you pay your license renewal. **Do not include any new duplicate or new diesel accounts.** Customers signed up after renewal will be identified and payment process discussed at the next records audit.*

For example: At the inspection on March 10, your customer count is established as being 220. You agree and sign the count. Your renewal is received and paid on August 15 of the same year. Since March 10 to August 15 you have signed up 10 new gas cardlock customers. The total customer count you will pay is 230. Then between August 15 (the date you paid) and September 30 (the end of the cardlock year) you added another 2 customers. Customers added after the license renewal will be reconciled at the next annual audit, operators will be provided with information for payment at that time.

The customer count is compared to the number of accounts paid for at the last license renewal. You will need to account for the number of accounts closed prior to new license year. You will also need to keep track of dates accounts are closed and dates new customers are signed up. Remember to include in your count any out-of-state customers who are using Oregon cardlock facilities to obtain gasoline.

Application Forms:

For existing facilities, applications will be sent to the operator at least 60 days prior to the existing license expiration date. This allows the operator 30 days to obtain documentation, customer count (existing and closed during the license year + new) and meet the application renewal timelines.

Timelines for Renewals:

Applications, accompanying documentation, and payment must be postmarked by a United States Postmark, or received at the Office of State Fire Marshal, no later than 30 days prior to the existing license expiration date. If the 30-days prior to the expiration date falls on a day when a postmark cannot be obtained, the applications shall be postmarked by a United States Postmark, or received by the Office State Fire Marshal on the preceding business day.

Please pay close attention to required postmark dates. Applications received after the due date may be subject to a citation and penalty.

Send Completed Applications, Agreements, Safety Training and Payments to:

**Office of State Fire Marshal
Regulatory Services Division
PO Box 4395, Unit 09
Portland OR 97208-4395**

Opening New Facilities

At least 45 days prior to the start of intended operations, the facility owner or operator of each new nonretail and conditional nonretail facility covered by OAR 837-020-0040 shall file the appropriate license applications forms and certifications with the Office of State Fire Marshal. The State Fire Marshal will conduct an on-site inspection to determine compliance with OAR 837-020-0040 and other applicable fire and life safety laws prior to issuing a nonretail or conditional nonretail facility license to the owner or operator of each facility.

Buying, Selling, or Closing a Facility

OAR 837-020-0040(8) requires operators to notify OSFM in writing to advise of the change of ownership, the date of the change and the status of the facility:

- Within 15 days of a nonretail or conditional nonretail facility closing or the transaction of a facility being sold completed. If the facility is being closed or converted to a retail only facility, the owner or operator must relinquish the nonretail or conditional nonretail license for that facility issued by the OSFM at the same time as submitting their written notification.
- Within 30 days of the owner or operator business closing, or the transaction of the business being sold or merging with another have been completed.

If new ownership is planned, OSFM will send an application to the new owner to update the facility license to include the new owner name and information. After the sale, the new owner needs to obtain written agreements, proof of initial fire safety training, and any documents proving “grandfathered” status.

If the facility is closing and will not be available for fuel dispensing, OSFM needs to be advised so closing documentation may be processed.

If the headquarters is being closed, a closing audit will be conducted and final payment of customers must be received within 30 days from the audit.

Change in Facility Status

If there is a change in license status of a current facility, such as a dual operation by distance becoming a cardlock facility only (i.e.: retail station closed), or vice versa, OSFM needs to be advised so that a corrected license may be issued for the different type of cardlock operation. There is no charge for a license revision.

If an operator plans to offer retail sales at their facility in areas defined by ORS 480.341, OAR 837-020-0040 (9) requires operators to notify OSFM in writing no later than 90 days prior to commencing retail sales at the facility.

Citation and Civil Penalty Action

All penalties are imposed in accordance with violation classes and penalty matrix as defined in OAR 837-020-0125 and 837-020-0130. Penalties may be based on history, violation types, number of instances of violations identified, and severity of violations. Penalties may be issued for each violation.

Violation Classification:

Class I violation: Owners or operators of nonretail or conditional use facilities are considered to have committed a Class I Violation if:

- The owner or operator does not have documentation on file at the time of the audit showing a nonretail customer is eligible to be a nonretail customer. The required documentation includes:
 - Proof of business or eligibility.
 - Proof of meeting the 900 gallon requirement.
 - A signed agreement that meets the requirements.
- Facility license applications are not received by the state fire marshal by the due date.
- Any of the following signs required to be present at a facility are missing, not legible, not located as required, not of the required minimum size, or in a condition so that it does not meet the intent of the requirement.
 - Instructions for the operation of nonretail dispensers.
 - Facility address.
 - Telephone number of the owner or operator.

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- o It is a violation of law to dispense Class 1 flammable liquids without first receiving the training required by OAR 837-020-0055.
- o It is a violation of law, subject to penalty, to dispense Class 1 flammable liquids for personal use or into motor vehicles or containers not owned or used by a business, government, non-profit, or charitable organization, per ORS 480.345 (4).
- o Identifying retail and nonretail dispensers or islands where dual operations separated by distance are being operated.
- o Identifying the days and hours of retail and nonretail operations where those are separated by time.
- o The owner or operator does not certify the deficiencies listed on a Notice and Order of correction have been abated by the date abatement is required for any Class I violations.

Class II Violations: Owners or operators of nonretail or conditional use facilities are considered to have committed a Class II violation if:

- The owner or operator does not have documentation on file at the time of the audit showing a nonretail customer has received and read or watched the required safety training.
- Any of the following signs required to be present at a facility are missing, not readable, not located as required, or in a condition so that it does not meet the intent of the requirement.
 - o Clearly identifying the location of the emergency fuel shut off device.
 - o Location of the fire extinguishers.
 - o Smoking is prohibited.
 - o Vehicle engines must be shut off while fueling.
 - o Do not fill unapproved containers.
 - o Portable containers must be removed from inside the trunk, passenger compartment, or truck bed of a vehicle and placed on the ground before filling.
 - o Discharge your static electricity before fueling by touching a metal surface away from the nozzle.
 - o To prevent static charge, do not re-enter your vehicle while gasoline is pumping.
 - o If a fire starts, do not remove nozzle. Use emergency fuel shut off.
 - o Persons dispensing fuel must remain outside the vehicle being fueled, with the fueling nozzle in full view at all times.
 - o Other signs required by Oregon Fire Code.
- Fire extinguishers are not installed, accessible or maintained as required.
- Facility does not have adequate lighting at all times when the facility is available for use.
- Proper drainage grades and curbs are not situated to prevent any spills from flowing towards any building or other pump islands.

- If a fire alarm transmitting device or a telephone not requiring a form of payment to operate is not provided and accessible at the facility during all hours of operation or if such device is not maintained in good working order, or if such device does not operate.
- Retail and nonretail dispensing that occurs during the same hours of operation and separated by distance, is not separated by the required minimum distance or barrier.
- Other provisions required by Oregon Fire Code.
- Required facility equipment is not present, not working, or not maintained to be in good working order or good condition.
- The owner or operator does not certify the deficiencies listed on a Notice and Order of correction have been abated by the date abatement is required for any Class II violations.

Class III Violation: Owners or operators of nonretail facilities, conditional use facilities, or retail facilities, or nonretail customers are considered to have committed a Class III violation if:

- The owner or operator of a retail, nonretail, or conditional use facility allows unauthorized dispensing of Class 1 flammable liquids.
- The owner or operator of a nonretail or conditional use facility operates such a facility without the required license issued by the state fire marshal.
- The owner or operator of a nonretail or conditional use facility knowingly falsifies any of the information required to be included on the facility license application.
- The owner or operator of a nonretail or conditional use facility did not provide the required safety training to a nonretail or conditional use customer prior to giving them access to dispense Class one flammable liquids.
- The nonretail customer does not completely review the required safety training information as required under ORS 480.345 (5).
- The owner or operator of a nonretail or conditional use facility does not certify the deficiencies listed on a Notice and Order of correction have been abated by the date abatement is required for any Class III violations.

Class IV Violation: Owners or operators of nonretail or conditional use facilities are considered to have committed a Class IV violation if:

- The owner or operator refuses to abate the deficiencies ordered on a Notice and Order of Correction.
- The owner or operator falsely certifies they abated the deficiencies listed on a Notice and Order of Correction when the deficiencies were not abated.

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Penalty Schedule and Suspensions:

Based on the class of violation the owner or operator is found to have committed, the following penalty schedule is used to determine the amount of penalty to be assessed.

- Class I - \$100
- Class II - \$200
- Class III - \$400
- Class IV - \$500

Penalties assessed for Class I, II, and III violations will be suspended in the following manner:

- The first instance of a violation within a three-year period, the penalty will be suspended 100%.
- The second instance within a three-year period, the penalty will be suspended 50%.
- The third instance of a violation within a three-year period, no percentage of the penalty will be suspended. The full amount of the penalty will be assessed.
- A three year period includes the current license year the violation occurred in and the two previous license years.

The penalty assessed for Class IV violations will not be suspended at any time.

How to Contact Us for Assistance

**Office of State Fire Marshal
Regulatory Services Division
Cardlock Program
3565 Trelstad Ave SE
Salem OR 97317
(503) 934-8200
FAX (503) 373-1825**

Where to send payments:

**Office of State Fire Marshal
Regulatory Services Division
PO Box 4395, Unit 09
Portland, OR 97208-4395**



This Guidebook was prepared by:

Oregon State Police
OFFICE OF STATE FIRE MARSHAL
Regulatory Services Division
oregon.gov/osp/sfm
[fb.com/OregonStateFireMarshal](https://www.facebook.com/OregonStateFireMarshal)
twitter.com/OSFM

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