

Introduction to Fuel Tax in the State of Oregon

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

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

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

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

(Excerpted from Oregon Department of Transportation Key Facts - 2008)

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

- *Motor Vehicle Fuel and Aircraft Fuel Taxes (gasoline, gasoline blends, and aviation fuel) – A Motor Vehicle Fuel Dealer is defined as any person who imports, exports, produces, refines, manufactures, blends or compounds motor vehicle fuel or aircraft fuel.*
 - Motor Vehicle Fuel is taxed at 30¢/gallon
 - Aviation Gas is taxed at 9¢/gallon
 - Jet Fuel is taxed at 1¢/gallon
- *Use Fuel Taxes (diesel, bio-diesel, propane, compressed natural gas, etc.) – Use Fuel is not required to be taxed until it is placed into a motor vehicle. A Use Fuel Seller, Use Fuel User, or Bulk Distributor may collect and remit the tax. See the definitions below.*
 - Use Fuel is taxed at 30¢/gallon

Use Fuel is broken down further into three categories:

- **Use Fuel Seller** - any person or business who sells Use Fuel to a user by placing these fuels into a receptacle on a motor vehicle, from which receptacle the fuel supplied is used to propel the motor vehicle on the roads of this state.
- **Use Fuel User** - any person who receives fuels, other than gasoline or gasoline blends, into any receptacle on a motor vehicle with the fuel used to propel the motor vehicle on the highways of this state.
- **Bulk Distributor** - is defined as an entity that sells bulk use fuel and is not otherwise qualified as a use fuel seller, as defined by ORS 319.520 (13) or a licensed motor vehicle fuel dealer, as defined by ORS 319.030 (6), and is therefore not licensed with the state of Oregon.

Note: In all instances, Bulk Distributors who collect Oregon Use Fuel tax from customers must be registered as a bulk distributor.

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

USE FUEL BULK DISTRIBUTORS

Use Fuel is generally taxed at the point it is dispensed into the fuel tank of a motor vehicle. This results in two types of Use Fuel licensees, Sellers and Users. If a company delivers bulk Use Fuel, and does not otherwise report their operations as a Motor Vehicle Dealer or Use Fuel Seller, they will become registered as a Bulk Distributor.

A Use Fuel Bulk Distributor is further defined as a person or business who meets any of the following:

- Sells or delivers Use Fuel products in bulk
- May or may not charge their customers the Use Fuel Tax
- Is not licensed as a Use Fuel Seller
- Is not licensed as a Motor Vehicle Fuel Dealer

Why do I have to become registered as a Use Fuel Bulk Distributor?

The law generally places the liability for this tax on one of the following (exceptions apply):

The User - the person or business receiving Use Fuel placed into the fuel tank of the motor vehicle IF:

- the seller does not collect the tax at the time of purchase or
- the vehicle operator is required to be licensed by statute; or

The Seller - a retail gas station, cardlock, keylock, etc. **IF** the taxes are collected at the time of the sale (or billing).

A registered Bulk Distributor may choose to collect tax on bulk deliveries to their customers if they request it. This registration allows those bulk distributors to remit the tax to the state. If a person or company that delivers bulk Use Fuel products also has other use fuel operations, they may need to be licensed as a Use Fuel Seller.

If a person or company who delivers bulk use fuel is also licensed as a Motor Vehicle Fuel Dealer and/or Use Fuel Seller and reports their use fuel deliveries, they do not have to become registered as a Use Fuel Bulk Distributor.

How do I become registered as a Use Fuel Bulk Distributor?

The process begins with completing an application (available online or by mail). Once the application is submitted and the information is verified, a registration is issued containing a unique registry number which is used in all reporting and correspondence. Additional registrant details include:

- No registration fees.
- No bond is required.
- Use Fuel Bulk Distributor registration is valid until cancelled and is *not* transferrable.
- A change in legal entity may require re-registering (contact the Fuels Tax Group for further assistance).

See the section entitled “Application and Form Instructions” subsection “Completing the Application”.

Once I am registered, what do I need to do?

Compliance with Fuel Tax law consists of several things:

- Record keeping
 - Tank inventory readings (at least monthly) for each bulk tank
 - Pump meter readings (at least monthly) for each pump
 - Purchase invoices from your suppliers
 - Sales and distribution records for fuel removed from your tank
 - Customer invoices, including the Oregon Use Fuel tax collected, if any
- Reporting
 - Submission of Use Fuel Bulk Distributor Report
 - Summary of activity for the reporting period
 - Supporting schedules to provide transaction detail
 - Submission of payment of the tax liability (if applicable)
 - Reports are due on 20th of the next calendar month
- Compliance
 - Participation in and cooperation with periodic audits.
 - Required records must be made available upon request during normal business hours.
 - In the event the auditor for the state is, at any time, required to be outside of Oregon in order to examine such records, the licensee will be required to reimburse the state for travel expenses, including transportation, meals, and lodging costs incurred by the auditor.

What if I add or remove storage locations?

Bulk distributors are not required to report stock summary information for each bulk tank, but are required to keep records of their bulk storage locations, inventories, and withdrawals. Retain documentation on any new storage locations, retirement of existing locations, or change in fuel storage type.

What is involved in an audit?

Audits are reviews of reports and supporting documentation that verify the accuracy of information reported. Audits may be conducted from our office or at the licensee or registrant's location. Supporting documentation may be any or all of the items listed in the "Recordkeeping" section of this guide.

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

The Fuels Tax Group is available Monday through Friday, 8:00am to 5:00pm to assist the public in complying with Fuels Tax law. We may also contact current licensees/registrants with recently revised information or reporting requirements, changes in application of Fuels Tax law or changes in industry that affect compliance.

The Fuels Tax Group will also contact licensees/registrants in writing for the following reasons:

- Reports/payments not received (Trace Letters)
- Errors in tax reports resulting in a change to the reported tax liability
- Errors/omissions of required information
- Any other issue requiring the registrant's attention

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

Report filing due dates are based on the type of license or registration. Use Fuel Bulk Distributors are required to report monthly. At this time, there is no option to change the reporting frequency.

How do I cancel my Use Fuel Bulk Distributor Registration?

Once the conditions that required registration are no longer present, you may request (in writing) that your registration be canceled. You may use the cancellation form available on our website, or write a letter which includes the following information:

- Registrant information;
- Last date of operation;
- Disposition of business (closed, sold, no longer selling Use Fuel, etc.) or
- Reason registration is not required (reporting operations as a Motor Vehicle Fuel Dealer or Use Fuel Seller); and
- Name and contact information of new owner (if applicable)

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

You are responsible for filing Use Fuel Bulk Distributor report forms through the date of sale or closure. When you file your last report form, or submit your cancellation request, please provide the ending tank inventory readings and/or ending pump meter readings at the close of operations.

NOTE: Writing “final report” or similar verbiage on a Use Fuel Bulk Distributor report may not result in your registration being cancelled timely. These comments do not provide sufficient information to cancel the license and may not be observed until your report has completed processing.

APPLICATION INSTRUCTIONS

Once the Fuels Tax Group receives the registration application, it is reviewed for completeness. If additional information is needed, we will attempt to make contact by phone, email, or postal mail to obtain the information. If all the required information is provided, the registration will be issued along with the following information:

- Registration document displaying registry number and registrant information.
- Use Fuel Bulk Distributor report forms and this Compliance Guide - also available on-line.

Completing the Application

The application to obtain a Use Fuel Bulk Distributor registration is available by mail or on the Fuels Tax Group website at: <http://fuelstax.Oregon.gov>

The last page of the application contains instructions for its completion. Please make sure to provide:

- Identifying information for the registrant and authorized contacts
- ownership information including a copy of:
 - Articles of Incorporation
 - LLC Operating Agreement
 - Partnership Agreement
 - Charter or Certificate of Authority To Do Business
 - any other document showing owners of the business;
- the date use fuel was first purchased/stored in Oregon;
- list of storage facilities in Oregon (including capacity and fuel types), and
- list of suppliers and exchange partners

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

TAX REPORT AND SCHEDULE INSTRUCTIONS

The Use Fuel Bulk Distributor Report and supporting schedules are designed to meet the statutory reporting and record keeping requirements while at the same time providing the necessary information for the Fuels Tax Group to verify the accuracy and validity of the information being reported. These forms have also been designed to accommodate the various types of Bulk Distributor operations in use today.

Rather than leave a distributor in the dark as to how to properly report their fuel usage and remit any Use Fuel tax collected, this guide was created to provide step by step detailed instructions. Registrants may also contact the Fuels Tax Group at any time and receive one-on-one assistance from an experienced staff member.

Registrants may use the forms supplied by the Fuels Tax Group or may provide similar forms/reporting methods that have been reviewed and approved by the Department. Contact us if you would like an Excel workbook with the report form and schedules. You may use the Excel version to complete the report and print them or provide your report by e-mail. If you e-mail your forms and supporting schedules, you will still need to print and sign the report form ("front page") and include it with your remittance

USE FUEL BULK DISTRIBUTOR REPORT (Form 734-2831)

Line By Line Instructions

What to Include In This Report:

The Use Fuel Bulk Distributor Report and supporting schedules are used to report all Use Fuel handled and any tax due on Use Fuel transactions. The most common Use Fuel is clear diesel, but also includes propane, compressed natural gas (CNG), liquid natural gas (LNG), biodiesel, and any other combustible gas, liquid, or material (not gasoline) used to generate power to propel a motor vehicle on public roads.

Products to report:

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

The following products should be reported if blended with the above products or if dispensed into a motor vehicle: Kerosene (142), Blending Components (122), Natural Gasoline (061), Dyed Diesel Fuel (228), Dyed Biodiesel (171), Dyed D20 or greater made with Used Cooking Oil (D20), Dyed Kerosene (072), Residual Fuel Oil (175), Transmix (100), and Undefined Products including on-road racing gas (092).

Amended Reports

If this report corrects a prior period report, check the box indicating that this is an amended report. Complete the report, reflecting only the adjustments, and attach all schedules that have been revised. If you have underpaid, include your payment for the additional amounts due. If you have overpaid, the corrections will be reviewed. Approved credits will be refunded.

Registered Bulk Distributor Information:

Complete the registrant's name, address, Federal Employer Identification Number (FEIN), and registry number fields in the header section of the report.

Tax Report Period:

Write in the month and year for which this report is being prepared.

Name and Title of Preparer:

Write in the name and title of the person preparing the report.

NOTE: Complete the supporting schedules before continuing with the calculation of tax and any other amounts due. Depending on the registrant's operations, at least one of the supporting schedules must be completed. Most registrants will complete at least one type of purchase schedule, and other supporting schedules depending on their operations.

Line 1. Total Use Fuel Handled

Enter the total purchases from schedule 2.

Line 2. Ex-Tax Bulk Diesel Gallons

Enter the total gallons from schedule 6 – deliveries to customers without Oregon tax.

Line 3. Tax Collected Bulk Diesel Gallons

Enter the total gallons from schedule 5 – deliveries to customers which included the Oregon tax.

CALCULATION OF TAX and TOTAL DUE

Line 4. Use Fuel Tax

Multiply the gallons on line 3 times the current use fuel tax rate. Enter the results on line 4. This is the total Use Fuel tax due from tax-paid sales to your customers.

CERTIFICATION OF REGISTRANT:

Sign and date the completed form on the lines provided, and legibly print the name of the person signing the form, and their title. This is the owner of the business if a sole proprietorship, or an authorized signature for other business entities.

If this report is made by a sole proprietor, the owner is required to sign their own report. If this report is made by a corporation, partnership, limited liability company, association, or other business organization, it must be signed by one of the principal officers, owners, or partners.

AMENDED REPORTS:

Amended reports should only include the corrections to the tax report and schedules. These corrections will be reviewed. If the revised report results in additional tax due, remit the tax due if the revised report is filed after the due date for the report period. If the revised report results in a credit, the Fuels Tax Group will review the amended report and issue a refund.

SCHEDULE 2 – SCHEDULE OF RECEIPTS (USE FUEL PURCHASES)

The Use Fuel Purchases (schedule 2) is required for all Bulk Distributors. This schedule provides detail of the use fuel purchased during the reporting period.

In the spaces provided, write in the company name, FEIN, registry number, and the report period for this schedule. If using the excel version of the forms, or filing online, this will pre-fill from the front page detail.

A separate schedule should be completed for each product type. All blends of bio-diesel (with the exception of B20 made with at least 20% used cooking oil) are reported under product 170.

CARRIER INFORMATION: Columns 1 through 3

Identify the carrier of the fuel for this delivery. Include: The carrier name, FEIN if known, and Mode of Transport (see list below),

Modes of Transport:

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

COLUMN 4: Point of Origin.

Enter the Facility ID that the product was transported from. When received from a terminal, use the IRS Terminal Control Number (TCN). If the Facility ID or TCN is unavailable enter city and state.

COLUMN 5: Point of Destination.

Enter the Facility ID that the product was transported from/to. When received into or from a terminal, use the IRS Terminal Control Number (TCN). If the Facility ID or TCN is unavailable enter city and state.

COLUMNS 6 and 7: Supplier's Name (6) and FEIN (7).

The company from which you purchased the fuel, and their Federal ID number.

COLUMN 8: Date Received.

The date the fuel was delivered to your tank or your customer's location. This may be different from the load date if the fuel was in transport overnight.

COLUMN 9: Document Number.

Enter the Bill of Lading (BOL) number from a truckload delivery, or the delivery ticket or other identifying information from a smaller delivery. This information should be provided when the fuel is delivered.

GALLON INFORMATION: Columns 10 through 12.

Enter the net gallons, gross gallons, and billed gallons as shown on the Bill of Lading (BOL) or other delivery information. If only one gallon figure is provided, enter the same gallons in each of the columns.

Forward the total gallons from column 12 (billed gallons) to line 1 of the Bulk Distributor Report

SCHEDULES 5 and 6 - BULK USE FUEL SALES

Schedule 5 is used to report taxable sales of fuel in bulk and schedule 6 is used to report ex-tax sales of Use Fuel to your customers in bulk. Bulk sales detail will include the carrier information and mode of transport, purchaser information, date of sale, bill of lading or invoice number, and gallons sold. The same information is required for both taxable and ex-tax sales. The tax status is indicated by the schedule code.

A separate schedule should be completed for each product type. All blends of bio-diesel (with the exception of B20 made with at least 20% used cooking oil) are reported under product 170. See the complete list of product codes on page 6 of this guide.

CARRIER INFORMATION: Columns 1 through 3 identify the carrier of the fuel for this delivery. Include: The carrier name, FEIN if known, and Mode of Transport (see list below),

Modes of Transport:

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

COLUMN 4: Point of Origin.

Enter the Facility ID that the product was transported from. When received from a terminal, use the IRS Terminal Control Number (TCN). If the Facility ID or TCN is unavailable enter city and state.

COLUMN 5: Point of Destination.

Enter the Facility ID that the product was transported from/to. When received into or from a terminal, use the IRS Terminal Control Number (TCN). If the Facility ID or TCN is unavailable enter city and state. The physical (street) address of the delivery should also be retained for audit purposes.

COLUMNS 6 and 7: Buyer's Name (6) and FEIN (7).

The person or company purchasing the fuel, and their Federal ID number.

COLUMN 8: Date Shipped.

The date the fuel was removed for transport to your customer's location.

COLUMN 9: Document Number.

Enter the Bill of Lading (BOL) number from a truckload delivery, or the delivery ticket, invoice number, or other identifying information from a smaller delivery. This information should be provided to the customer when the fuel is delivered.

GALLON INFORMATION: Columns 10 through 12.

Enter the net gallons, gross gallons, and billed gallons as shown on the Bill of Lading (BOL) or other delivery information. If only one gallon figure is provided, enter the same gallons in each of the columns.

Schedule 6: Forward the total gallons from column 12 (billed gallons) to line 2 of the Bulk Distributor report for EX-TAX deliveries to customers.

Schedule 5: Forward the total gallons from column 12 (billed gallons) to line 3 of the Bulk Distributor report for TAX-PAID deliveries to customers

EXAMPLE OF A COMPLETED BULK DISTRIBUTOR REPORT

This example demonstrates fuel delivered to the bulk tank of the distributor as well as direct deliveries to customers, both with and without the state tax included in the price.

 OREGON DEPARTMENT OF TRANSPORTATION FUELS TAX GROUP, MS 21 355 CAPITOL ST NE SALEM, OR 97301-3871 PH: (503) 378-8150 OR (888)753-2525 FAX: (503) 378-3060		<h2 style="margin: 0;">Use Fuel Bulk Distributor Report</h2>			Website: http://fueltax.oregon.gov email: ODOTFuelTax@odot.state.or.us	
COMPANY INFORMATION						
COMPANY NAME Premium Bulk Distributor			FEIN 34-567891	ODOT REGISTRY NUMBER 678910	TAX REPORT PERIOD Jan-15	<input type="checkbox"/> AMENDMENT
ADDRESS Terminal Way		CITY Portland	STATE OR	ZIP CODE 97200	NAME & TITLE OF PREPARER	
USE FUEL REPORTING					GALLONS	DOLLARS
1. TOTAL USE FUEL HANDLED (SCHEDULE 2 TOTAL)					68,550	
2. EX-TAX BULK DIESEL GALLONS (SCHEDULE 6 TOTAL)					67,550	
3. TAX-COLLECTED BULK DIESEL GALLONS (SCHEDULE 5 TOTAL)					1,000	
4. USE FUEL TAX (MULTIPLY GALLONS ON LINE 3 BY THE CURRENT TAX RATE OF 0.30)						\$300.00
SIGNATURE						
CERTIFICATION OF REGISTRANT: I HEREBY CERTIFY THAT THIS REPORT, INCLUDING THE ACCOMPANYING SCHEDULES AND STATEMENTS, IS A FULL, TRUE, AND COMPLETE REPORT OF THE NUMBER OF GALLONS OF "FUEL" AS DEFINED BY ORS 319.520 HANDLED DURING THE REPORT PERIOD.						
NOTE: THIS REPORT MUST BE SIGNED BY A PRINCIPAL OFFICER OR BY AN AUTHORIZED AGENT WHEN MADE BY A CORPORATION, AND BY THE MANAGING AGENT OR OWNER WHEN MADE BY A FIRM OR ASSOCIATION. AN INDIVIDUAL IS REQUIRED TO SIGN HIS OR HER OWN REPORT.						
SIGNATURE		PRINT NAME		TITLE		DATE
FORM 734-2831 (JAN-15)		MAKE CHECKS PAYABLE TO OREGON DEPARTMENT OF TRANSPORTATION				

This schedule shows the purchases made by the bulk distributor, as reported on Schedule 2. For this example, when the destination is listed as Portland the fuel could be delivered to the Bulk Distributor's storage tank or to a customer in that city. Those details would be shown on schedule 5 or 6 For other locations, the fuel was delivered directly to customers.

 OREGON DEPARTMENT OF TRANSPORTATION FUELS TAX GROUP, MS 21 355 CAPITOL ST NE SALEM, OR 97301-3871 PH: (503) 378-8150 OR (888) 753-2525 FAX: (503) 378-3060		<h2 style="margin: 0;">USE FUEL BULK DISTRIBUTOR REPORT</h2>			Website: http://fueltax.oregon.gov email: ODOTFuelTax@odot.state.or.us						
SCHEDULE OF RECEIPTS											
SCHEDULE 2											
COMPANY INFORMATION											
COMPANY NAME Premium Bulk Distributor				FEIN 34-567891	ODOT REGISTRY NUMBER 678910	TAX REPORT PERIOD Jan-15	PRODUCT CODE				
(1) CARRIER NAME	(2) CARRIER FEIN	(3) MODE	(4) POINT OF ORIGIN	(5) POINT OF DESTINATION	(6) SUPPLIER NAME	(7) SUPPLIER FEIN	(8) DATE RECEIVED	(9) DOCUMENT NUMBER	(10) NET GALLONS	(11) GROSS GALLONS	(12) BILLED GALLONS
TOTAL									68,274.0	68,550.0	68,550.0
Common Carrier		J	Portland	Portland	Tesoro	20-9876543	1/5/2015	BL151056	9,726.0	9,800.0	9,800.0
Common Carrier		J	Portland	Wilsonville	Tesoro	20-9876543	1/10/2015	BL151101	6,474.0	6,500.0	6,500.0
Common Carrier		J	Portland	Brooks	Conoco	18-6543278	1/15/2015	BL151152	9,352.0	9,400.0	9,400.0
Common Carrier		J	Portland	Portland	Tesoro	20-9876543	1/15/2015	BL151155	9,265.0	9,300.0	9,300.0
Common Carrier		J	Portland	Portland	Tesoro	20-9876543	1/20/2015	BL151203	9,489.0	9,500.0	9,500.0
Common Carrier		J	Portland	Brooks	Conoco	18-6543278	1/20/2015	BL151209	9,413.0	9,450.0	9,450.0
Common Carrier		J	Portland	Wilsonville	Tesoro	20-9876543	1/25/2015	BL151254	4,967.0	5,000.0	5,000.0
Common Carrier		J	Portland	Portland	Conoco	18-6543278	1/25/2015	BL151258	9,588.0	9,600.0	9,600.0

Example of the 6 for ex-tax deliveries. Note that some of the fuel is reported as delivered to the bulk tank of the Distributor, and may be subsequently delivered to other customers with or without the tax. Details of those withdrawals would be reported in the period they occurred.

 OREGON DEPARTMENT OF TRANSPORTATION FUELS TAX GROUP, MS21 355 CAPITOL ST. NE SALEM, OR 97331-3911 PH: (503) 318-8150 OR (888) 653-2626 FAX: (503) 318-3050											
USE FUEL SELLER TAX REPORT											
Website: http://www.oregon.gov email: ODOTFuelTax@odot.state.or.us											
SCHEDULE OF DISBURSEMENTS - BULK											
SCHEDULE 6BLK – Ex-TAX SALES											
COMPANY INFORMATION											
COMPANY NAME						FBN	LICENSE NUMBER	TAX REPORT PERIOD	SCHEDULE CODE	PRODUCT CODE	
Premium Bulk Distributor						34-567891	678910	Jan-15	6BLK		
(1) CARRIER NAME	(2) CARRIER FEIN	(3) MODE	(4) POINT OF ORIGIN	(5) POINT OF DESTINATION	(6) BUYER NAME	(7) BUYER FEIN	(8) DATE SHIPPED	(9) DOCUMENT NUMBER	(10) NET GALLONS	(11) GROSS GALLONS	(12) BILLED GALLONS
TOTAL									67,276.0	67,550.0	67,550.0
Common Carrier		J	Portland	Portland	Bulk Distributor	34-567891	1/5/2015	BL151056	9,726.0	9,800.0	9,800.0
Common Carrier		J	Portland	Wilsonville	Retail Seller	86-1876594	1/10/2015	BL151101	5,476.0	5,500.0	5,500.0
Common Carrier		J	Portland	Brooks	Truck Stop	07-6836817	1/15/2015	BL151152	9,352.0	9,400.0	9,400.0
Common Carrier		J	Portland	Portland	Green Freightway	19-563784	1/15/2015	BL151155	9,265.0	9,300.0	9,300.0
Common Carrier		J	Portland	Portland	Bulk Distributor	34-567891	1/20/2015	BL151203	9,489.0	9,500.0	9,500.0
Common Carrier		J	Portland	Brooks	Truck Stop	07-6836817	1/20/2015	BL151209	9,413.0	9,450.0	9,450.0
Common Carrier		J	Portland	Wilsonville	Retail Seller	86-1876594	1/25/2015	BL151254	4,967.0	5,000.0	5,000.0
Common Carrier		J	Portland	Portland	Green Freightway	19-563784	1/25/2015	BL151258	9,588.0	9,600.0	9,600.0

Example of the 5 for deliveries including the tax. For this reporting period, only one delivery was made that included the tax.

 OREGON DEPARTMENT OF TRANSPORTATION FUELS TAX GROUP, MS21 355 CAPITOL ST. NE SALEM, OR 97331-3911 PH: (503) 318-8150 OR (888) 653-2626 FAX: (503) 318-3050											
USE FUEL BULK DISTRIBUTOR REPORT											
Website: http://www.oregon.gov email: ODOTFuelTax@odot.state.or.us											
SCHEDULE OF DISBURSEMENTS - BULK											
SCHEDULE 5BLK – TAX-COLLECTED SALES											
COMPANY INFORMATION											
COMPANY NAME						FBN	LICENSE NUMBER	TAX REPORT PERIOD	SCHEDULE CODE	PRODUCT CODE	
Premium Bulk Distributor						34-567891	678910	Jan-15	5BLK		
(1) CARRIER NAME	(2) CARRIER FEIN	(3) MODE	(4) POINT OF ORIGIN	(5) POINT OF DESTINATION	(6) BUYER NAME	(7) BUYER FEIN	(8) DATE SHIPPED	(9) DOCUMENT NUMBER	(10) NET GALLONS	(11) GROSS GALLONS	(12) BILLED GALLONS
TOTAL									998.0	1,000.0	1,000.0
Common Carrier		J	Portland	Wilsonville	Grass Farmer	44-9863715	1/11/2015	BL151101	998.0	1,000.0	1,000.0

Record Keeping and Documentation

Use Fuel Bulk Distributors will report on a calendar month. All records are to be maintained using a calendar month. Take opening readings (tank inventories, pump meter readings, etc.) on the first day of business each month. Take closing readings at the close of business on the last day of each month. The closing readings from one month become the opening readings for the next month.

TERMINOLOGY AND DEFINITIONS

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

Ex-tax Sales of Use Fuel: Ex-tax sales occur when Use Fuel is delivered into bulk tanks or storage containers that are exempt from the Oregon state fuel tax at the time fuel is sold. An invoice documenting the sale and the location of the delivery is completed at the time of the transaction.

Natural Gas (CNG or LNG): Compressed Natural Gas (CNG) or Liquefied Natural Gas (LNG) are other forms of Use Fuel. CNG/LNG is not taxed unless it is put into a motor vehicle.

Propane: Propane is another form of Use Fuel. Propane is not taxed unless it is put into a motor vehicle.

Pump Meter Readings: Meter readings are a record of the numbers shown on the physical meter located on the pump at a bulk tank. Oregon law and administrative rules require that meter readings be taken at least once a month, at the close of business on the last day of the calendar month. Meter readings are to be retained with other Use Fuel records for at least three years.

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

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

Use Fuel: By statute, Use Fuel is defined as any combustible gas, liquid or material of a kind used for the generation of power to propel a motor vehicle on the highways except motor vehicle fuel as defined in ORS 319.010. For practical purposes, it is anything other than gasoline (Motor Vehicle Fuel) used to propel vehicles on public roads. The most common Use Fuel is diesel, but also includes propane, compressed natural gas (CNG), liquefied natural gas (LNG), bio-diesel, and any other product that can be used to operate the engine of a motor vehicle.

CONTACT INFORMATION

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

FOR GENERAL CORRESPONDENCE

Oregon Department of Transportation
Fuels Tax Group – MS21
355 Capitol St NE
Salem OR 97301-3871

Telephone	(503) 378-8150 or (888) 753-2525
Fax	(503) 378-3060
E-mail	ODOTFuelsTax@odot.state.or.us
Website	http://fuelstax.oregon.gov/

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

MAIL REPORTS AND PAYMENTS TO

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

NOTE: Through the instructions in this guide, the Fuels Tax Group has attempted to completely and correctly advise licensees on proper compliance including tax report completion and record keeping requirements. This guide is not intended to replace or change Oregon Revised Statute 319 or any Administrative Rule. We have made our best effort to address all types of reporting situations, however, due to changing technology or unusual circumstances, it is possible that a licensee may receive special instructions from an auditor intended to address *only that special situation*.