

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*

This publication continues by outlining the responsibilities and requirements of **COMMON and CONTRACT CARRIERS** – those who transport the fuel for licensees and registrants. Carriers generally will not incur a tax liability, but are an integral part of the fuel distribution system.

Carriers for the purposes of this publication may include, but are not limited to:

- Barge
- Motor Carriers (trucks)
- Pipeline
- Rail
- Ship (ocean vessel)

COMMON AND CONTRACT PETROLEUM PRODUCTS CARRIERS

Why do I have to become registered as a Petroleum Products Carrier?

The law generally places the liability for the fuels tax on Motor Vehicle Fuel Dealers, Use Fuel Sellers, Use Fuel Users, or Bulk Distributors. The common or contract carrier handles deliveries of petroleum products to one or more types of the licensees that may be responsible for the tax. Reporting petroleum product movement (imports, exports, and transfers within the state) allows the Fuels Tax Group to confirm that any products subject to tax are reported by the appropriate licensee. If there are differences between the petroleum products disbursed from a supplier, and the product delivered to the receiver, the carrier information provides third-party confirmation of the amount handled, and where it was delivered.

How do I become registered as a Petroleum Products Carrier?

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.
- Carrier 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?

Petroleum Products Carriers may be independent or owned by/associated with a company that also has storage of petroleum products. The recordkeeping requirements for those with bulk storage are outlined in separate publications, depending on the type of operation (see Terminal Operators, Ethanol Biodiesel Producers, Motor Vehicle Fuel Dealers, Use Fuel Sellers, Use Fuel Bulk Distributors).

This section relates to recordkeeping for the transportation of petroleum products by truck, barge, pipeline, rail, ship, or other means.

Compliance with Fuel Tax law consists of several things:

- Record keeping:
 - Receipt and distribution records for petroleum products transported
 - Name of consignor (company contracting for the transport)
 - Name of seller (company selling the fuel)
 - Origin of petroleum products transported (physical address if within the state; city and state if imported into the state)
 - Name of receiver
 - Destination for delivery of petroleum products (physical address if within the state; city and state if exported from the state)
 - Fuel Type and gallons transported

- Reporting
 - Submission of Petroleum Products Carrier Report
 - Supporting Schedules detailing petroleum products delivered
 - Reports are due on 25th of the next calendar month
 - Motor Carrier transporters as defined in ORS 825.005(7) are not required to report separately from the records kept under ORS 825 and OAR 740-155.
- Compliance
 - Participation in and cooperation with periodic audits.
 - Timely response to information requests.
 - Required records must be made available upon request during normal business hours.
 - Records are to be summarized by calendar month.

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/omissions of required information
- Any other issue requiring the registrant's attention

How do I cancel my Petroleum Products Carrier 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 transporting fuel, etc.) or
- Reason registration is not required; 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 Petroleum Product Carrier report forms through the date of sale or closure.

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.
- Petroleum Products Carrier Report forms and this Compliance Guide - also available on-line.

Completing the Application

The application to obtain a Petroleum Products Carrier 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
- Signature certifying the accuracy of the information provided

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 Petroleum Products Carrier 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.

Rather than leave a carrier in the dark as to how to properly report the fuel transported, 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 as part of their online filing system. Small-volume carriers may be able to report using an excel version of the forms. Contact the Fuels Tax Group to determine whether an excel version of the report is available for your reporting situation.

PETROLEUM PRODUCTS CARRIER REPORT (Form 734-2921)

What to Include In This Report:

Enter line totals by fuel type (Product Categories, Oregon Product Codes, Product Description)

- Motor Vehicle Fuel (Gasoline)
 - 065 – Gasoline
 - E10 – Gasoline Ethanol-Blended
 - E85 – Gasoline Ethanol-Blended Flex
- Ethanol
 - E00 – 100% Ethanol
 - E99 – 99% Ethanol (Denatured Alcohol)
- Aircraft Fuels
 - 125 – Aviation Gasoline
 - 130 – Jet Fuel
- Diesel
 - 160 – Diesel
 - 170 – Biodiesel (use for all biodiesel except B20 or greater made with UCO)
 - B20 – B20 or Greater made with Used Cooking Oil
- Dyed Diesel
 - 171 – Dyed Biodiesel (use for all biodiesel except D20 or greater made with UCO)
 - 228 – Dyed Diesel
 - D20 – Dyed B20 or Greater made with Used Cooking Oil
- Blending Components
 - 072 – Dyed Kerosene
 - 142 – Kerosene
- Miscellaneous
 - 061 – Natural Gasoline
 - 100 – Transmix
 - 122 – All other blending components
 - 175 – Residual Fuel Oil
 - 279 – Marine Diesel Oil
 - 280 – Marine Gas Oil

Line By Line Instructions

Registered Petroleum Products Carrier Information:

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

Tax Report Period:

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

Email Address and Contact Information:

Write in the email address for the person preparing the report. Continue with the registered carrier's phone number, and the address of the registrant on the second line of the header.

NOTE: Complete the supporting schedules before continuing with the summary information on the 'front page' of the report. Separate schedules are required for Imports, Exports, and Within Oregon transfers.

Line 1. Deliveries of Fuels from In-state locations to Out-of-state locations.

Enter the total gallons of fuel exported from Schedule 14A

Line 2. Deliveries of Fuels from Out-of-state locations to In-state locations.

Enter the total gallons of fuel imported from Schedule 14B.

Line 3. Deliveries of Fuels Between Points Within the State.

Enter the total gallons of fuel transported to points within the state of Oregon (intrastate) from Schedule 14C.

Line 4. Total Gallons of Petroleum Products Transported.

Enter the total gallons on lines 1 through 3 for each of the product categories.

CERTIFICATION OF REGISTRANT:

Sign and date the completed form on the lines provided, and legibly print the name of the person signing the form, their title, and the date signed. Provide the telephone number of the signer and the address (if different from the carrier address in the form header). 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:

The purpose of amended reports is to show increases or decreases to gallons previously reported for a given period. These corrections will be reviewed. To amend the report, submit the new or revised fuel transport information on a standard tax report. In the electronic system, original tax reports have a sequence number of zero. Amended tax reports will start with sequence 1, 2, 3, and so forth.

SCHEDULE 14 – SCHEDULE OF DELIVERIES

There is one basic schedule for deliveries. Complete a separate schedule for each delivery type (import, export, and intrastate transfer). Also each product type should have a separate schedule. If the reports are filed using the electronic filing system, it will sort the deliveries by product type and delivery type.

The header information should pre-fill from the online reporting system or excel worksheets. You will need to complete the schedule code:

- 14A – Exports
- 14B – Imports
- 14C – Within Oregon transfers

Enter the product code in the form header as well. A list of product codes is provided on the previous page, and also in the online and excel versions of the form. You should complete a separate schedule for each product type.

COLUMNS 1 - 2: Consignor Information.

Enter the consignor's name in column 1 and FEIN in column 2. This is the company that hired the carrier to transport the fuel.

COLUMNS 3 - 4: Seller Information.

Enter the seller's name in column 3 and FEIN in column 4. This is the company that owned the fuel being removed from the refinery, terminal, or other storage.

COLUMN 5: Mode.

Modes of Transport:

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

COLUMN 6: Origin.

Enter the city and state or country shown on the delivery document (Bill of Lading, Manifest, etc.) where the petroleum product was loaded for each delivery. If the product was loaded at a terminal, include the IRS Terminal Code Number (TCN) assigned to that terminal.

COLUMN 7: Destination.

Enter the Facility ID (if known) or the physical address where the fuel was delivered. If outside Oregon, enter the city and state where the fuel was delivered. If the product was delivered to a terminal, include the IRS Terminal Code Number (TCN) assigned to that terminal.

COLUMN 8 – 9: Buyer Information.

Enter the purchaser's name in column 8 and FEIN in column 9.

COLUMN 10: Date Delivered.

The date the fuel was delivered to the buyer's tank or designated location.

COLUMN 11: Document Number.

Enter the Bill of Lading (BOL) number from a truckload delivery, or the identifying information from a manifest or voyage document if received from the pipeline, barge, or ship.

COLUMNS 12 – 13: Net and Gross Gallons.

Enter the net gallons (column 12) and gross gallons (column 13) as shown on the Bill of Lading (BOL), Manifest, or other delivery information. If only one gallon figure is provided, enter the same number of gallons in each of the columns.

Forward the total gallons from column 13 (gross gallons) to appropriate line and column of the Petroleum Products Carrier Report.

REPORT EXAMPLES

The examples on the following pages show abbreviated schedules for our sample transport company. For convenience in preparing the samples, only one type of fuel is shown on each schedule.

	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	OREGON COMMON AND CONTRACT PETROLEUM PRODUCTS CARRIER REPORT COMPLETE AND ATTACH SUPPORTING SCHEDULES	Website: http://fueltax.oregon.gov email: ODOTFuelTax@odot.state.or.us									
COMPANY INFORMATION												
COMPANY NAME			FEIN		ODOT REGISTRY NO		REPORT PERIOD		EMAIL ADDRESS			
PETROLEUM TRANSPORTER			64-1238795		123879		Jan-15		REPORT@TRANSPORT.COM			
TELEPHONE NUMBER		ADDRESS			CITY			STATE		ZIP CODE		
503-123-4567		456 MAIN ST			PORTLAND			OR		97200		
SCHEDULE DESCRIPTION	SCHEDULE	MOTOR VEHICLE FUEL	ETHANOL	AIRCRAFT FUELS		DIESEL			DYED DIESEL	BLENDING COMPONENTS		MISC
				AVIATION GAS	JET FUEL	DIESEL	BIO DIESEL	B20 USED COOKING OIL		KEROSENE	DYED KEROSENE	
1. Deliveries of Fuels from in-state locations to out-of-state locations (EXPORTS)	14A							46,900				
2. Deliveries of Fuels from out-of-state locations to in-state locations (IMPORTS)	14B		32,000									
3. Deliveries of Fuels between points within the state (INTRASTATE)	14C				9,500							
4. TOTAL GALLONS OF PETROLEUM PRODUCTS TRANSPORTED (Total of lines 1 through 3)		0	32,000	0	9,500	0	46,900	0	0	0	0	0
SIGNATURE												
CERTIFICATION OF REGISTRANT: UNDER PENALTIES OF PERJURY, I DECLARE THAT I HAVE EXAMINED THIS RETURN AND TO THE BEST OF MY KNOWLEDGE AND BELIEF, IT IS CORRECT AND COMPLETE												
AUTHORIZED SIGNATURE			SIGNATURE OF PREPARER				TITLE			DATE		
TELEPHONE NUMBER		ADDRESS					CITY			STATE		ZIP CODE
FORM 734-2921 (JAN-15)												

For this example, three versions of schedule 14 will be filed. As explained earlier, each schedule 14 contains the same information, the difference is whether the fuel is imported (schedule 14A), exported (schedule 14B), or transferred within the state (schedule 14C)

Schedule 14A – Exported Biodiesel

 OREGON DEPARTMENT OF TRANSPORTATION FUELS TAX GROUP, MS 21 355 CAPITOL ST NE SALEM, OR 97301-3871 PH: (503) 378-8160 OR (888) 753-2525 FAX: (503) 378-3060												
OREGON COMMON AND CONTRACT PETROLEUM PRODUCTS CARRIER REPORT												
SCHEDULE 14 -- DELIVERIES												
COMPANY INFORMATION												
COMPANY NAME				FEIN	ODOT REGISTRY NUMBER				TAX REPORT PERIOD		SCHEDULE CODE	PRODUCT CODE
PETROLEUM TRANSPORTER				64-1238795	123879				Jan-15		14A	170
(1) CONSIGNOR NAME	(2) CONSIGNOR FEIN	(3) SELLER NAME	(4) SELLER FEIN	(5) MODE	(6) ORIGIN	(7) DESTINATION	(8) BUYER NAME	(9) BUYER FEIN	(10) DATE DELIVERED	(11) DOCUMENT NUMBER	(12) NET GALLONS	(13) GROSS GALLONS
TOTAL											46,750.0	46,900.0
RR Transport	02-1238795	BIO Producer	99-6543210	R	Portland OR	Cheyenne WY	Bio Energy	33-8762541	1/10/2015	RR15110	23,250.0	23,300.0
RR Transport	02-1238795	BIO Producer	99-6543210	R	Portland OR	Cheyenne WY	Bio Energy	33-8762541	1/20/2015	RR15120	23,500.0	23,600.0

Schedule 14B – Imported Ethanol

 OREGON DEPARTMENT OF TRANSPORTATION FUELS TAX GROUP, MS 21 355 CAPITOL ST NE SALEM, OR 97301-3871 PH: (503) 378-8160 OR (888) 753-2525 FAX: (503) 378-3060												
OREGON COMMON AND CONTRACT PETROLEUM PRODUCTS CARRIER REPORT												
SCHEDULE 14 -- DELIVERIES												
COMPANY INFORMATION												
COMPANY NAME				FEIN	ODOT REGISTRY NUMBER				TAX REPORT PERIOD		SCHEDULE CODE	PRODUCT CODE
PETROLEUM TRANSPORTER				64-1238795	123879				Jan-15		14B	
(1) CONSIGNOR NAME	(2) CONSIGNOR FEIN	(3) SELLER NAME	(4) SELLER FEIN	(5) MODE	(6) ORIGIN	(7) DESTINATION	(8) BUYER NAME	(9) BUYER FEIN	(10) DATE DELIVERED	(11) DOCUMENT NUMBER	(12) NET GALLONS	(13) GROSS GALLONS
TOTAL											32,100.0	32,000.0
RR Transport	02-1238795	Runamuck	22-9536841	R	Columbus OH	Portland OR	Local Blender	93-6873591	1/15/2015	RR15115	32,100.0	32,000.0

Schedule 14C – Within Oregon Transfer

 OREGON DEPARTMENT OF TRANSPORTATION FUELS TAX GROUP, MS 21 355 CAPITOL ST NE SALEM, OR 97301-3871 PH: (503) 378-8160 OR (888) 753-2525 FAX: (503) 378-3060												
OREGON COMMON AND CONTRACT PETROLEUM PRODUCTS CARRIER REPORT												
SCHEDULE 14 -- DELIVERIES												
COMPANY INFORMATION												
COMPANY NAME				FEIN	ODOT REGISTRY NUMBER				TAX REPORT PERIOD		SCHEDULE CODE	PRODUCT CODE
PETROLEUM TRANSPORTER				64-1238795	123879				Jan-15		14C	130
(1) CONSIGNOR NAME	(2) CONSIGNOR FEIN	(3) SELLER NAME	(4) SELLER FEIN	(5) MODE	(6) ORIGIN	(7) DESTINATION	(8) BUYER NAME	(9) BUYER FEIN	(10) DATE DELIVERED	(11) DOCUMENT NUMBER	(12) NET GALLONS	(13) GROSS GALLONS
TOTAL											9,505.0	9,500.0
RR Transport	02-1238795	Flyaway	17-1853967	R	Portland OR	Eugene OR	Flyaway	17-1853967	1/25/2015	RR15125	9,505.0	9,500.0

RECORD KEEPING AND DOCUMENTATION

Petroleum Products Carriers will report on a calendar month. All records are to be maintained using a calendar month. Records of fuel and other petroleum products delivered are to be organized by month. Records will include but are not limited to the following:

- Receipt and distribution records for petroleum products transported
- Name of consignor (company contracting for the transport)
- Name of seller (company selling the fuel)
- Origin of petroleum products transported (physical address if within the state; city and state if imported into the state)
- Name of receiver
- Destination for delivery of petroleum products (physical address if within the state; city and state if exported from the state)
- Fuel Type and gallons transported
- Any other documentation obtained in transporting petroleum products
- Any other documentation used in completing the Petroleum Products Carrier report
- Other documents required for Motor Carrier transportation

TERMINOLOGY AND DEFINITIONS

ADDITIVES: Any chemical or product added to gasoline typically to improve or enhance characteristics of the product.

AIRCRAFT FUEL: Any gasoline and any other inflammable or combustible gas or liquid by whatever name such gasoline, gas or liquid is known or sold, usable as fuel for the operation of aircraft, except gas or liquid, the chief use of which, as determined by the Department of Transportation is for purposes other than the propulsion of aircraft.

AVIATION GASOLINE: Special grades of gasoline prepared for aircraft reciprocating engines (typically aviation gasoline is used to propel smaller aircraft that do not use jet fuel).

BLENDING: The mixing together by any process whatsoever, of any one or more products with other products, and regardless of the original character of the products so blended, provided the resultant product so obtained is suitable or practicable for use as a motor vehicle fuel, except such blending as may occur in the process known as refining by the original refiner of crude petroleum. The commingling of products during transportation in a pipeline is not considered blending.

BILL OF LADING: The document issued at the terminal which completely identifies the product(s) and quantities loaded and the parties to the transaction.

BULK PLANT / BULK STORAGE FACILITY: Receiving and distributing facility for petroleum products (commonly includes truck loading rack(s), product receiving capabilities and storage tanks or other warehousing facilities for petroleum products).

CARRIER: The transportation company or entity hauling the product.

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

ETHANOL GASOLINE: Gasoline that has been blended with ethanol to produce an ethanol blended gasoline - A combination of ethanol and gasoline.

EXPORTS: Fuel or other petroleum products delivered from within Oregon to a location outside the state. Whether fuel is considered exported by the seller or the purchaser depends on when transfer of the ownership of the product occurs.

EX-TAX: Includes motor vehicle fuel, aircraft fuel, or use fuel on which no Oregon tax has been paid.

FUEL TYPE: Reportable petroleum products. See the list on page 5 for products and codes.

IMPORTS: Fuel or other petroleum products delivered into Oregon from a location outside the state. Whether the fuel is considered imported by the seller or purchaser depends on when transfer of the ownership of the product occurs.

JET FUEL: Kerosene type fuels or blends of gasoline, distillates and residual oils used as fuel for gas turbine powered aircraft (jet engine powered aircraft).

MOTOR VEHICLE FUEL: Gasoline and any other inflammable or combustible gas or liquid, by whatever name such gasoline, gas or liquid is known or sold, usable as fuel for the operation of motor vehicles, except gas or liquid, the chief use of which, as determined by the Department of Transportation, is for purposes other than the propulsion of motor vehicles upon the highways of this state.

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.

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

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

PROPANE: Propane is another form of Use Fuel that only becomes taxable if it is put into the fuel tank of a motor vehicle.

REBRAND: To change a non-taxable product to a taxable product, or to change a taxable product to a non-taxable product.

TAX-PAID: Product on which the Oregon tax has been paid.

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.

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

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*.

