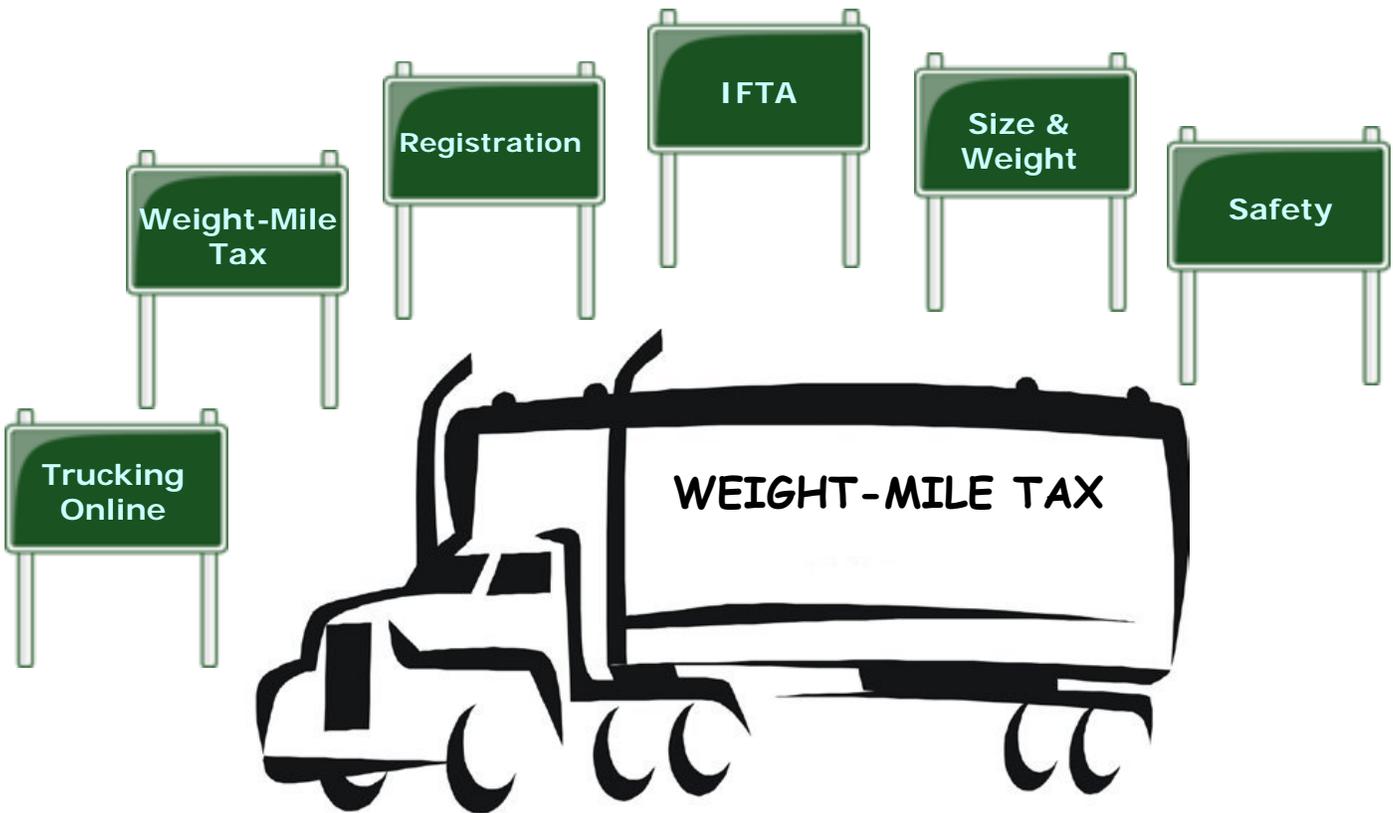


Motor Carrier Education Manual

State of Oregon
Department of Transportation
Motor Carrier Transportation Division



Trucking companies must have knowledge in all areas of regulations in order to fulfill their regulatory requirements. This material provides concise and relevant information to your business and is provided to you by the Oregon Department of Transportation, Motor Carrier Transportation Division.

This section describes **Weight-Mile Tax**.

Troy Costales, Interim Administrator
September 2016

WEIGHT-MILE TAX – Account Information

Who Must Pay Weight-Mile Tax

The Oregon Department of Transportation (ODOT) requires motor carriers operating vehicles in commercial operations on public roads within Oregon, and with a gross weight over 26,000 pounds, to report and pay highway-use taxes. ODOT requires that you file reports if you have Oregon DOT plates or Oregon Weight Receipt and Tax Identifiers, even if you do not owe tax. ODOT may suspend your account if you fail to file the required reports. If you will not be operating in Oregon, cancel your Oregon Weight Receipt and Tax Identifiers.

Exemptions

Oregon operations exempt from weight-mile tax include: government, charitable, private or off-road, and some farm operations. However, exempt operations are very limited and may be subject to state fuels tax. Call the Motor Carrier Transportation Division (MCTD) at (503) 378-6699 if you feel your vehicle is exempt from weight-mile tax.

Oregon Weight Receipt and Tax Identifier (Receipt)

The tax credential MCTD issues is the Weight Receipt and Tax Identifier, otherwise known as a “Receipt.” This credential is required in addition to registration plates and over-dimensional permits. MCTD prints each vehicle’s lowest and highest tax declared weights on the receipt. The receipt must be carried in the power unit. You are responsible for all vehicles holding credentials under your account, including leased or rented vehicles. You cannot allow someone else to use or assume liability of your account. There is an \$8.00 charge for replacing a lost receipt. All carriers need to send written notification to MCTD to discontinue the tax liability and cancel the receipt.

Leased Equipment

Oregon Administrative Rules (OAR) 740-045-0100 through 740-045-0170 identify the requirements of leased vehicles. The motor carrier (lessee) assumes full responsibility for payment of all Oregon highway-use taxes, fees, and penalties arising from operation of a leased vehicle. Vehicles operated under lease shall at all times be externally identified with the lessee’s name in the manner prescribed by Federal Motor Carrier Safety Regulations, Part 390.21. Vehicles operated under lease shall be credentialed, either permanently or temporarily, under the lessee’s account. A copy of the lease must be carried in the vehicle during operation under lease and must be maintained at the carrier’s principal place of business for a period of three years after the termination of the lease. Only written notification to ODOT/MCTD to indicate termination of a lease relieves the motor carrier’s (lessee’s) highway-use tax responsibility.

The lessee may enter into a fee pay agreement authorizing the owner

WEIGHT-MILE TAX – Account Information

(lessor) to report and pay mileage fees for vehicles credentialed under the lessor's account. Such agreement must be submitted on ODOT Form 735-9485, and approved in advance by MCTD. Such agreement does not relieve the lessee of its obligation for payment of mileage fees accruing during the term of the lease and prior to written notification of the termination of the lease.

Agents and Reporting Services

You must file a power of attorney with MCTD if you hire an agent, reporting service, or another person who is not an employee of your company to:

- (a) Complete and submit applications and fees to establish an MCTD account or intrastate authority;
- (b) Complete and submit applications for registration, highway-use tax passes, markers, or plates (original and renewals);
- (c) Prepare, sign, and submit documents and payments for filing highway-use tax reports;
- (d) Sign highway-use tax bonds; or
- (e) Direct correspondence and plates to another address.

You may request a form from MCTD for this purpose. MCTD does not regulate agents. The motor carrier is ultimately responsible for ensuring tax reporting is accurate and timely.

Name and Ownership Changes

If you use an assumed business name and you are based in Oregon or have Oregon Certificate or Permit Authority, you must file your business name with the Oregon Secretary of State, Corporation Division. When there is a change in the ownership of a company, i.e., adding or deleting partners, filing articles of incorporation, or forming a limited liability company, it is necessary to establish a new account.

To add an assumed business name, change your existing assumed business name, or when there is a change of ownership, you must notify MCTD. Complete ODOT Form 735-9075. Additionally, you must contact the Corporation Division to file or change the name.

Contact the Corporation Division at 503-986-2200.

WEIGHT-MILE TAX – Account Information

Address Changes	<p>You must keep your current address and telephone number on file with ODOT until your account is officially closed. If you have an address change, notify ODOT in writing. You can notify MCTD of the address change by marking the change on your tax report form, or you may complete ODOT Form 735-9075. Official notices, such as audit billings, will be mailed to you at your last official address of record. If you are a Trucking Online customer, you may change your address of record online.</p>
Insurance Requirements	<p>Interstate motor carriers are not required to file proof of insurance with the state. They are however required to be in compliance with federal requirements regarding financial responsibility.</p> <p>For information regarding the federal Unified Carrier Registration Agreement (UCRA) visit www.ucr.in.gov.</p> <p>A permit is required for intrastate haul for-hire operations and proof of cargo insurance (Form H) may be required for those operations. The minimum limit of coverage for cargo insurance is \$10,000.</p> <p>Oregon-based intrastate motor carriers may be required to provide proof of liability insurance coverage (Form E). The coverage requirement is a combined single limit liability insurance coverage in the amount of at least \$750,000.</p>
Bond Requirements	<p>Oregon state law requires that carriers file a bond with the Department of Transportation as a guarantee of payment of fees and taxes. MCTD will send notification of the bond requirement giving instructions on how to post the bond.</p> <p>This bond may be in the form of:</p> <ul style="list-style-type: none">• Money (cash deposit),• Savings Assignment, or• Surety Bond. <p>Surety bonds are the most common, and can be obtained from most insurance companies.</p> <p>If you choose to deposit cash with the agency, interest will be paid. The full amount of the bond must be deposited in order to avoid suspension.</p> <p>Cash deposits are also required on temporary passes for accounts.</p>

WEIGHT-MILE TAX – Account Information

The cash deposit is twice the amount of the tax on the temporary pass or \$100 whichever is more.

ODOT may waive the deposit required of a new carrier with a Dun & Bradstreet rating of 3A2 or higher, or an established carrier if the Department finds that in the previous 12 months the motor carrier has been required to file weight-mile tax reports for each of the reporting periods (monthly, quarterly or annually) and has had:

1. No Suspensions with the Department;
2. No revocation of IFTA tax license;
3. No weight-mile tax reports filed late;
4. Fees timely paid;
5. No more than two estimated weight-mile tax reports filed;
6. No more than one estimated weight-mile tax report filed without an actual report filed within a 30-day period;
7. No non-sufficient fund checks;
8. No outstanding billings for over-dimensional variance permits;
9. No outstanding balance with the Department's Collection Unit for fees owed to the Department under ORS Chapter 825 and/or ORS 818.225; and
10. Within the previous 36 months the carrier had no weight-mile tax audit resulting in an assessment that exceeded by more than 15% the amount of the weight-mile taxes and fees reported and paid during the audit period.

If a motor carrier no longer meets the above criteria, the bond required of a motor carrier may be increased, or a previously waived bond may be required.

Bonds for New Carriers

For new motor carriers who have not previously received a permit or certificate of authority from ODOT, the security deposit schedule is as follows:

- One vehicle -- \$2,000;
- Plus \$375 for each additional vehicle from 2-5 vehicles;
- Plus \$250 for each additional vehicle from 6-10 vehicles;
- Plus \$125 for each additional vehicle above 10 vehicles;

WEIGHT-MILE TAX – Account Information

- Maximum deposit required -- \$10,000.

Different requirements exist for private carriers, farmers, and vehicles using gasoline for which Oregon state fuel tax is paid.

For more information about bond requirements, contact the Bond Unit at (503) 378-4823.

Change in Fee Basis A fee basis is the method a motor carrier uses to report and pay Highway Use Tax, for example Monthly Mileage, Quarterly Mileage, or Flat Monthly. Tax status is determined by the weight of the vehicle, commodity being transported, purpose of the transportation and highways traveled. The tax status is established by the operation performed at the time the commodity is transported, including without limitation; farm operations, for hire operations, exempt operations, such as school and non-profit operations, operations less than 26,000 pounds or operations on private roads and commodities designated as flat fee.

A change in fee basis occurs when a commodity is loaded on a vehicle causing a change in the tax status. The vehicle remains in the fee basis indicated by the load while transporting that load and for any subsequent operations, including unladen travel, until a loaded commodity changes the fee basis.

Suspension of Account

Suspension may be caused by one of the following:

- Reports not filed or reports filed with no payment, when payment is owed.
- Taxes or fees not paid.
- Insurance not filed timely or notice of cancellation received from insurance company.
- Balances not paid timely.
- Bond not filed timely.
- Noncompliance with rules or statutes.

MCTD will provide written notification prior to suspension of your account. For insurance cancellations, a letter will be mailed at least 20 days prior to the proposed suspension date. For all other deficiencies, a letter will be mailed 10 days prior to the proposed suspension date. The letter will provide the reasons for the proposed suspension along with directions for correcting the deficiency.

When the deficiencies are corrected before the proposed suspension date, MCTD will cancel the suspension action.

WEIGHT-MILE TAX – Account Information

When the deficiencies are not corrected by the suspension date, another letter will be sent notifying you that your account has been suspended. Suspension of your account will invalidate all your OR DOT plates and receipts. Operating in Oregon while suspended is illegal and cause for citation, fines, and penalties.

Reinstatement of Account

Once you have satisfied all of the conditions needed to correct the deficiency (filed insurance, paid fees, etc.), you may reinstate your account. Call the Salem office during normal business hours, or visit the Salem office or the Portland Bridge Field Registration office (at Jantzen Beach). Bring any necessary documents to satisfy the suspension. There is a reinstatement fee of \$25 and a \$5 fee for each OR DOT plate or receipt active at time of suspension. If you reinstate within 30 days from the suspension date, you may return your plates or receipts for cancellation and you will not be charged the \$5 fee for those vehicles. Your account will be reinstated once all requirements have been met.

For more information about reinstatement, please call (503) 378-6699.

Canceling Authority/ Closing Your Account

If you are no longer going to operate in Oregon and wish to close your account (and cancel Oregon authority, if applicable), you must:

- a) Cancel all Oregon Weight Receipt and Tax Identifiers (Receipts).
- b) Oregon-based carriers must return all Registration Plates and Cab Cards in addition to all Receipts.
- c) File tax reports **through** the date the Receipts are cancelled or **through** the date the Registration Plates and Cab Cards are returned.
Note: Until you receive notification from MCTD that all Receipts and/or Oregon Registration Plates and Cab Cards have been cancelled, you must continue to file weight-mile tax reports.
- d) Send a letter to MCTD's Salem Registration office requesting closure of your account. If you have a cash bond deposit on file with ODOT, ask to have it refunded. Once your account has been audited, closed, and all tax liabilities have been satisfied, MCTD will refund any remaining money to you.
- e) Keep MCTD informed of any address changes until your account

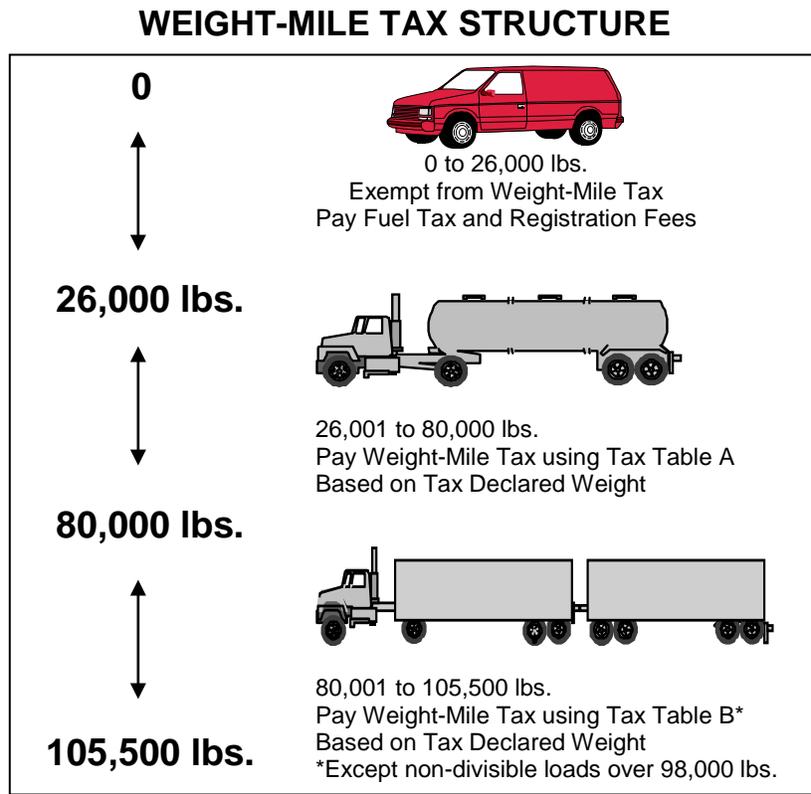
WEIGHT-MILE TAX – Account Information

has been audited. You may continue to receive correspondence until the closure process is completed.

Note: If you have a change in ownership (entity), a new account must be established, and you must obtain new Receipts under the new entity. Oregon-based carriers need to apply for new Registration Plates and Cab Cards in addition to new Receipts. Carriers with intrastate for-hire operations must also obtain Permit or Certificate Authority prior to operating in Oregon. You must request closure of your old account following the instructions provided above.

Keep your records for at least three years.

WEIGHT-MILE TAX – Structure



Vehicles Operating At a Loaded Weight Of 26,000 Pounds or Less

Commercial vehicles with a weight of 26,000 pounds or less are exempt from weight-mile tax. They meet their Oregon tax obligation by paying tax on all fuel purchases at the pump. A company may register with the ODOT/MCTD Fuels Tax Group to file periodic reports of miles and pay fuels tax rather than pay the fuel tax at the pump. Carriers with operations at both 26,000 pounds and less, and more than 26,000 pounds may be subject to weight-mile tax and fuels tax.

ODOT Fuels Tax Group Telephone: 503-378-8150

Once a vehicle operates above 26,000 pounds, the vehicle is subject to weight-mile tax. A weight-mile tax credential must be obtained and the tax must be paid at the heaviest weight the vehicle will operate.

Vehicle Weight Between 26,001 and 80,000 Pounds

The tax declared weight determines the tax rate to be used. The declared weight must be the heaviest weight at which the vehicle will operate. You may declare different tax weights for different vehicle configurations. The tax rate is the same whether you operate the vehicle fully loaded, partially loaded, or empty. Use Tax Table A rates for declared tax weights between 26,001 and 80,000 pounds.

WEIGHT-MILE TAX – Structure

Vehicle Weight 80,001-105,500 Pounds – Divisible Loads

When transporting a divisible load and the vehicle's combined weight is more than 80,000 pounds, you must obtain a Variance Permit from MCTD Over-Dimensional Permit Unit (OD Permit Unit). This type of Variance Permit is called an Extended Weight Permit and is valid for one year from the date of purchase.

You must have a tax declared weight on your Oregon Weight Receipt and Tax Identifier (Receipt) sufficient to cover your maximum operations over 80,000 pounds. The tax declared weight of the vehicle and the number of axles will determine the mileage tax rate you will use. You may declare multiple tax declared weights when you operate with different vehicle configurations. Use Tax Table B rates for operations over 80,000 up to 105,500 pounds when transporting loads that are divisible. You cannot transport divisible loads over 105,500 pounds. Additionally, you must have a valid registration up to 105,500 pounds.

- Examples of divisible loads: lumber, carrots, milk, groceries, etc.

Once a load is transported at a weight that exceeds 80,000 pounds, the vehicle's weight-mile tax rate must be reported at the tax declared weight for that configuration, using Tax Table B, until there is a change in vehicle configuration or a change in operation. An empty return trip is not a change of operation and must be reported at the same weight as when the vehicle was loaded.

Changes in configuration: drop or deck a trailer and the weight is 80,000 pounds or under, use Tax Table A rates.

Changes in operation: drop part of a load, or drop the whole load and reload, resulting in a weight of 80,000 pounds or less, use Tax Table A rates.

Between 80,001 and 98,000 Pounds - Non-Divisible Loads

When transporting a non-divisible load and the vehicle's combined weight is between 80,001 pounds and 98,000 pounds, you must obtain a Variance Permit from the OD Permit Unit. This type of Variance Permit is called a Heavy Haul Permit. This permit can be valid for a year from the date of purchase when the vehicle/load dimensions qualify.

Additionally, you must have a tax declared weight on your Oregon Weight Receipt and Tax Identifier (Receipt) equivalent to your maximum operations over 80,000 pounds up to 98,000 pounds. The tax declared weight of the vehicle and the number of axles will determine the mileage tax rate you will use. You may declare multiple tax declared weights when you operate with different vehicle configurations.

WEIGHT-MILE TAX – Structure

Use Tax Table B rates for operations over 80,000 up to 98,000 pounds, when transporting loads that are non-divisible.

- Examples of a non-divisible load: bulldozer, a steel beam, crane, etc.

Once a load is transported at a weight that exceeds 80,000 pounds, up to 98,000 pounds, the vehicle's weight-mile tax rate must be reported at the tax declared weight for that configuration, using Tax Table B, until there is a change in vehicle configuration or a change in operation. An empty return trip is not a change of operation and must be reported at the same weight as when the vehicle was loaded.

Changes in configuration: drop or deck a trailer and the weight is 80,000 pounds or under. Use Tax Table A rates.

Changes in operation: drop part of a load, or drop the whole load and reload, resulting in a weight of 80,000 pounds or less. Use Tax Table A rates.

Self Propelled Vehicles Only

Occasionally, carriers operate self-propelled vehicles that qualify for an OD heavy haul permit but do not have a rate on Table B. Use the Table B rate for the next higher number of axles when reporting weight-mile tax to MCTD.

Example: A four-axle self-propelled crane weighing 84,000 pounds would qualify for an OD heavy haul permit but Table B rates start at five axles. Use the Table B rate for 84,000 pounds, five axles when reporting these operations.

When a self-propelled vehicle exceeds 98,000 pounds, contact OD Permit Unit to determine if vehicle qualifies for variance permit. If so, pay RUAF on Single Trip Permit. Also you will need an Oregon temporary pass or an Oregon Weight Receipt and Tax Identifier and valid registration to match the operation.

Weight over 98,000 pounds – Non-Divisible Loads

When transporting a non-divisible load and the vehicle's combined weight is more than 98,000 pounds, you must obtain a Variance Permit from the OD Permit Unit. This type of Variance Permit is called a Single Trip Permit (STP) and is valid for one trip within a 10-day period.

Miles operated in this configuration are exempt from weight-mile tax because the miles are subject to a Road Use Assessment Fee (RUAF). The number of axles and the combined weight of the vehicle determine the RUAF rate. The rate is multiplied by the number of loaded miles. The fees are reported and paid to the OD Permit Unit rather than on your

WEIGHT-MILE TAX – Structure

weight-mile tax report. Make a note of these trips on your weight-mile trip record as “paid on STP#_____.” Use Table A and the 80,000-pound rate for any empty miles traveled in conjunction with RUAF operations unless the empty vehicle itself weighs more than 80,000-pounds. In those instances, the empty vehicle itself requires an STP. **If the empty vehicle exceeds 80,000-pounds, but does not exceed 98,000-pounds**, use the rate for that weight on Table B. If the empty vehicle itself exceeds 98,000-pounds, pay RUAF on the STP.

Additionally, you must have a temporary pass or tax declared weight on your Oregon Weight Receipt and Tax Identifier (Receipt) at 80,000 pounds. When you also have operations over 80,000 pounds up to 98,000 pounds, you must have a tax declared weight for that operation, and valid Oregon registration up to 105,500 pounds. Refer to the section above titled Vehicle Weights Between 80,001 and 98,000 Pounds Non-Divisible Loads.

Tax Rates

Tax rates change periodically. Please ensure you are using current tax rate tables. Tax tables are available at the MCTD Web site:

<http://www.oregon.gov/ODOT/MCT/Pages/FORMS.aspx>

If you report your taxes on a QUARTERLY basis, the reporting period is each calendar quarter.

If you report your taxes on a MONTHLY basis, the reporting period is each calendar month.

Tax Declared Weight Definition

Weight-mile tax is paid on a declared weight basis. The **TAX DECLARED WEIGHT** is the weight of the vehicle and the load that represents the heaviest weight the vehicle will actually carry in a given configuration for the reporting period. Your tax declared weights are subject to audit and approval by the Department. The vehicle’s **registration weight** may be higher than its **declared weight**, but the vehicle’s **declared weight** cannot be higher than its **registration weight**. Vehicle weight declarations must be filed with the Department before commencing operation at that weight.

Solo Weight

A solo vehicle is a power unit by itself, including a truck tractor, a motor truck, a bus, or a fixed load power unit. The weight declaration for solo vehicle is:

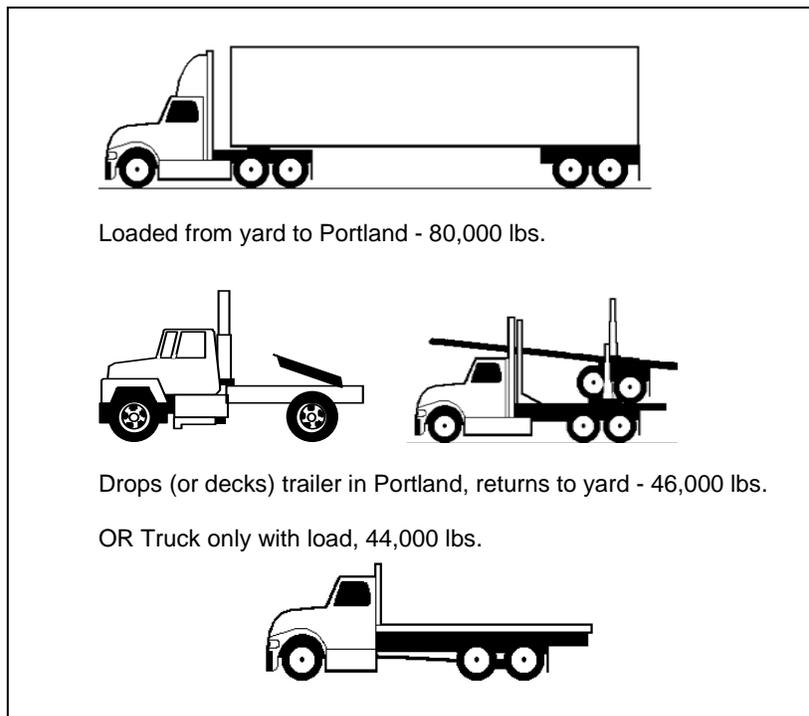
- Motor trucks (power units that can carry a load) – the maximum loaded weight
- Fixed load power units – the maximum loaded weight
- Truck tractors operating with the trailer carried (decked) or not pulling a trailer at all (bobtail) – the first declared combination weight less the weight the trailer alone can carry

WEIGHT-MILE TAX – Structure

The solo weight is not the actual weight of the power unit by itself. You must declare a solo weight to report operations at that weight.

You must keep detailed records of these solo/decked miles or MCTD may deny them at the time of audit. We recommend you contact an MCTD representative if you have any questions regarding your specific situation.

TAX DECLARED WEIGHTS: SOLO WEIGHT



Above are three examples of solo weight declarations:

(a) In the first example, the vehicle is declared at 80,000 pounds when in combination. When the trailer is dropped, the solo weight (bobtail) would be 46,000 pounds. (80,000 pounds less 34,000 pounds allowable on the trailer axles)

(b) A log truck declared at 80,000 pounds in combination would be declared at 46,000 pounds when the trailer is decked. Again, removing 34,000 pounds allowable on the trailer axles from the 80,000 pound declaration leaves a solo weight of 46,000 pounds.

(c) A solo truck capable of carrying a load.

WEIGHT-MILE TAX – Declared Weight

Combination Weight A combination weight is the weight of the vehicle (power unit and trailer) plus the weight of the maximum load the vehicle will carry. It may be to your advantage to declare more than one combination weight if you operate with different vehicle configurations. However, you may only declare one weight per configuration. If you operate at more than 80,000 pounds, you must declare your highest weight in addition to an 80,000-pound declaration. Records must be maintained to support operations reported at each declared weight.



Example 1:

A five-axle combination may be capable of weighing 80,000 pounds, but the carrier hauls potato chips and the heaviest weight that unit will operate is 72,000 pounds.

- ◆ May register at 72,000 pounds for the year (or higher if there is a possibility that operations may change).
- ◆ May declare and report solo operations at 38,000 pounds (must maintain records supporting solo operations).
- ◆ May declare and report combined operations at 72,000 pounds (empty and loaded).

Example 2:

However, if this same vehicle hauls both potato chips AND potatoes, operating at 80,000 pounds:

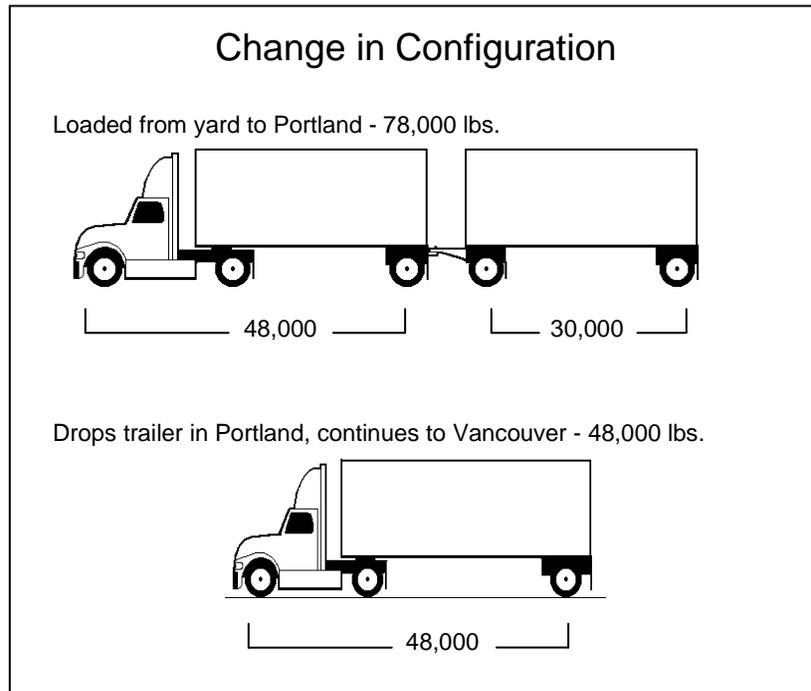
- ◆ Must register the vehicle at 80,000 pounds.
- ◆ May declare and report solo operations at 46,000 pounds (must maintain records supporting solo operations).
- ◆ May declare and report combined operations at 80,000 pounds (empty and loaded). It cannot have a declaration of 72,000 pounds for the potato chip hauls and a declaration of 80,000 pounds for the potato hauls.

More Than One Configuration

You may have one declared weight for each vehicle configuration during a reporting period. It may be to your advantage to declare more than one combination weight if you operate with different vehicle configurations. If you operate at more than 80,000 pounds, you must declare your highest weight in addition to an 80,000-pound declaration. Records must be maintained to support operations reported at each declared weight.

WEIGHT-MILE TAX – Declared Weight

DECLARED WEIGHTS



In this example, two trailers are pulled to the first stop. The declared weight for this configuration is 78,000 pounds. All mileage operated in this configuration is to be reported at this weight.

The second trailer is dropped in Portland, and the vehicle continues on pulling only the single trailer. The declared weight for this configuration is 48,000 pounds. All mileage operated in this configuration is to be reported at this weight. If the vehicle returns empty to the yard in this configuration, include those miles at the 48,000 pound rate.

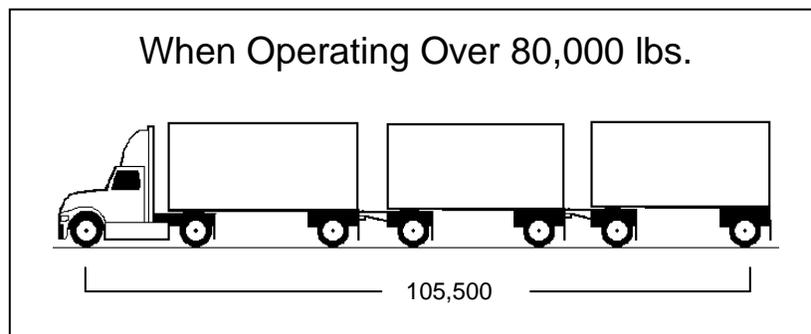
Dropping a trailer changed the configuration, allowing the carrier to report the miles operated at a different weight declaration.

NOTE: Raising a lift-axle is not considered a change in configuration. Report the miles as if the lift-axle is always down.

WEIGHT-MILE TAX – Declared Weight

Weights Over 80,000 Pounds To operate over 80,000 pounds, you must also obtain either an Extended Weight or Annual Heavy Haul highway variance permit. Call the Over-Dimensional Permit Unit at (503) 373-0000 to obtain the appropriate permit. You may have ONE declared weight for each vehicle configuration during a reporting period. You must also have a weight declaration at 80,000 pounds for operations that may occur at 80,000 pounds or under. Use Tax Table B for reporting operations of divisible loads over 80,000 pounds and non-divisible loads up to 98,000 pounds.

DECLARED WEIGHTS



A **change in configuration** occurs when trailers are added or dropped from the combination. A **change in operation** occurs either when part of a load is dropped, or when the whole load is dropped and a new load acquired AND the weight drops to 80,000 pounds or less. Use Table A declared rates when a change of operation occurs. An empty return trip is not a change of operation and should be reported at the same weight as when loaded.

Non-divisible loads over 98,000 pounds do not use Tax Table B rates. Tax is based on the Road Use Assessment Fee and is included in the price of the special variance permit. Use Table A for reporting the miles on a return trip if the empty weight is 80,000 pounds or less. Do not pay the Road Use Assessment Fees on your weight-mile tax report.

Records must be maintained to support operations reported at each declared weight.

Change in Configuration Over 80,000 Pounds

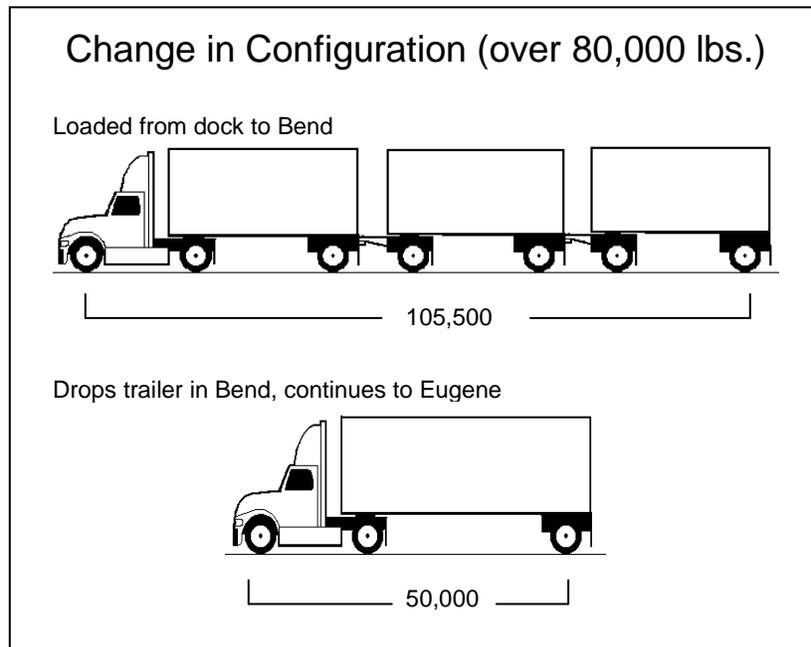
If a vehicle is operating over 80,000 pounds and changes configuration (drops one or more trailers) resulting in a change in loaded weight to 80,000 pounds or less, reporting shifts from Tax Table B to Tax Table A.

When the configuration is changed again by adding a trailer(s), if the

WEIGHT-MILE TAX – Declared Weight

loaded weight of the vehicle again exceeds 80,000 pounds, the reporting shifts back to the declared weight on Tax Table B.

Empty miles are to be reported at the weight declared for the configuration.



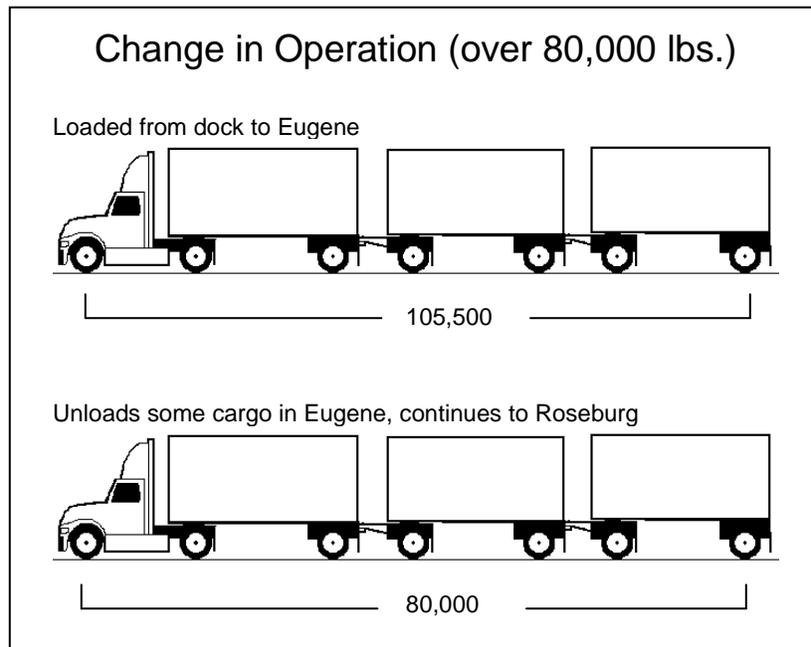
In this example, the combined vehicle loaded at the dock and traveled to Bend at the declared weight of 105,500 pounds. It then dropped two trailers (change of configuration) and continued to Eugene at the declared weight for a single trailer at 50,000 pounds.

If the vehicle returns empty to the dock in this configuration, include those miles at the 50,000 pound rate.

Change in Operation Over 80,000 Pounds

A change in operation from a loaded weight over 80,000 pounds to a loaded weight of 80,000 pounds or less will shift reporting from Tax Table B rates to Tax Table A rates.

WEIGHT-MILE TAX – Declared Weight



In this example, the vehicle arrives at the first stop in Eugene and some part of the cargo is unloaded (change in operation), bringing the loaded weight to 80,000 pounds or less. The vehicle continues on the second leg of the trip to Roseburg to unload the remaining cargo. The declared weight for this second leg is 80,000 pounds (actual weight 78,000 pounds). The miles operated for this leg of the trip would be paid at the Tax Table A, 80,000-pound rate. Continue reporting at the Tax Table A, 80,000-pound rate until either a change of configuration occurs or a new load is acquired that causes the combined weight to exceed 80,000 pounds. Then report at the Tax Table B weight declaration.

WEIGHT-MILE TAX – Declared Weight

REGISTRATION WEIGHT RULE / DECLARED WEIGHT

The registration weight may be higher than the declared weight.

Registration weight 105,500 lbs.
Declared weight 80,000 lbs.

The declared weight may NOT be higher than the registration weight.

Registration weight 80,000 lbs.
Declared weight 105,500 lbs.



Registration Weight Declared Tax Weight Review

The registration weight is the highest weight a vehicle will operate during the registration reporting period, January 1 through December 31. The registration weight for a vehicle may be the same or higher than the declared weight, depending on the type of operations conducted during the year.

The declared weight is the highest weight a vehicle or configuration will operate during the tax reporting period, either monthly or quarterly. The declared weight may be the same as the registration weight, but it may not be higher. Exception: Tow trucks and mobile home toters may operate with declared weights higher than registration weights.

If you operate in excess of either your registration weight or declared weight, you must contact MCTD to increase these weights. You must also contact MCTD to change registration or declared tax weights in advance of operations.

Amending a Declared Tax Weight

If you wish to report a vehicle at something other than its currently declared weight, you must amend the declared weight prior to the operations. To amend a declared weight, inform ODOT/MCTD Registration in Salem at (503) 378-6699. If you have an account on MCTD's Trucking Online, you may also amend vehicle weight declarations over the Internet at OregonTruckingOnline.com. You may also visit an ODOT Field Registration office or Motor Vehicles Division office to amend a declared weight. You may not change declared weights on a tax report. There is an \$8 charge for amending your declared tax weight and you will receive a new Receipt reflecting the changed declared weights.

WEIGHT-MILE TAX – Declared Weight

Adding Equipment Equipment may be added to your account using Trucking Online (once you have obtained a PIN), or by completing an Oregon Weight Receipt and Tax Identifier (Receipt) Application Form 735-9076. Mail the application, with payment, to 3930 Fairview Industrial Drive SE, Salem, Oregon 97302-1166.

Discontinuing Equipment You cannot transfer an OR DOT plate or Receipt from one vehicle to another. If you sell a vehicle, permanently lease a vehicle to another carrier, or put a vehicle out of service, you must notify MCTD immediately and return the Receipt or temporary pass.

If you are Oregon-based and have a combined tax and registration plate, you must send written notification to MCTD to discontinue the tax liability portion of the combination plate. If you do not provide written notification to discontinue your tax liability, you are responsible for the tax and must continue to file tax reports.

You must file a report even if no tax is due. Failure to file reports is cause for suspension of your account. ODOT will hold you liable for all unpaid taxes, plus penalties and interest, at the time of audit.

Lost Plates or Broken Leases If your OR DOT plate or Receipt becomes lost or stolen, contact MCTD immediately. You can request a new plate or Receipt. There is a fee for replacement credentials.

If you break a lease and cannot return the plate or Receipt, contact MCTD immediately. The tax liability ends upon written notification of a broken lease.

If you have an account on MCTD's Trucking Online, you may obtain or cancel Receipts for your vehicle(s) over the Internet at OregonTruckingOnline.com.

WEIGHT-MILE TAX – Record Keeping Requirements

OAR 740-055-0120 Oregon Administrative Rule (OAR) 740-055-0120 **requires all carriers to keep daily records of vehicles used during the current reporting period.** MCTD requires that carriers keep records at the main office or place of business for a minimum of three **(3) years.** Retention periods may be longer when the records are also used for registration (IRP) or fuel tax (IFTA) purposes. These records consist of:

- (a) Origin and destination points;
- (b) Oregon entry and exit points;
- (c) Actual Oregon miles for each trip;
- (d) Pickup and delivery points in Oregon for each trip;
- (e) Routes of travel for each trip.
- (f) Dates of each trip;
- (g) Daily beginning and ending odometer readings, or other mileage-recording device readings for each vehicle;
- (h) Load tickets or bills of lading for each shipment transported;
- (i) Identification of any exempt miles claimed, which shall include beginning and ending odometer or other mileage recording device readings for the exempt portion of each trip. If repeated trips are made to and from the same locations, a one-time recording of odometer or other mileage recording device reading for the exempt portion of those trips may be applied to the total number of trips;
- (j) Carriers operating motor vehicles that are issued or required to obtain an annual variance permit under ORS 818.200(1)(a) to (c) with a combined weight of more than 80,000 pounds shall also provide for each reporting period:
 - (A) Number of axles in the vehicle configuration; and
 - (B) A record of changes of operation. A change of operation occurs when the vehicle configuration remains the same but the actual weight of the vehicle and load changes from more than 80,000

WEIGHT-MILE TAX – Record Keeping Requirements

pounds to 80,000 pounds or under. Empty movements are not changes in operation.

- (k) Carriers operating motor vehicles in multiple configurations shall provide the number of miles operated in each motor vehicle configuration for each trip.

All registrants that pay registration fees via registration trip permits must retain a copy of each registration trip permit.

Records generated from on-board recording devices, vehicle tracking systems, or other electronic data recording systems may be used in lieu of, or in addition to, the records required in this rule provided that the electronic records:

- (a) Meet all the requirements of sections (1) through (3) of this rule; and
- (b) Are provided in printed format upon request.

Miles on private roads or on highways in other states are not taxable. Some operations on Oregon state forest lands or Forest Service roads are also exempt.

When the audit section reviews the carrier's account, auditors will make sure the miles that were reported are correct. An auditor may contact the carrier and request information to be sent to MCTD, or the auditor may visit the carrier's place of business.

MCTD has trip record forms available for carrier's use.

Form 735-9002C is for log and dump truck operators.

Form 735-9002E is for interstate and intrastate carriers

When operating five or fewer vehicles, it may be to the carrier's advantage to submit vehicle trip records with the tax report. Be sure to label trip records with the account number, name, and the reporting period.

WEIGHT-MILE TAX – Fuel Tax Credits

Oregon State Fuel Tax

You may claim a credit if you paid Oregon state fuel tax on fuel purchased for a vehicle subject to weight-mile tax. The deduction must be for the reporting period that you used the fuel. Credits for previous reporting periods will not be granted until time of audit. You must attach copies of fuel invoices to the highway-use tax report. Oregon Administrative Rule (OAR) 740-055-0110 requires the invoice to contain:

- (a) Date and location of the purchase;
- (b) From whom purchased;
- (c) Kind of fuel and number of gallons purchased;
- (d) Oregon Weight Receipt and Tax Identifier number or temporary pass number of the vehicle if fuel is delivered directly into such vehicle; and
- (e) Amount of fuel tax paid.

Fuel Card statements reflecting purchases from retail stations must clearly separate and identify retail and cardlock purchases. Purchases from retail stations require an invoice for receipt from the original seller to be accepted. Diesel vehicles usually do not pay Oregon state fuel tax at the pump. If you were charged Oregon fuel tax, a separate entry showing state tax will appear on your receipt.

Invoices must be maintained for a period of three (3) years.

Bulk Fuel

If you buy fuel in bulk, you may only claim credit for fuel pumped into a qualified vehicle during the reporting period. If you buy fuel in bulk, or if you buy fuel from a card lock station, in addition to the invoice you must maintain a daily record indicating the Oregon Weight Receipt and Tax Identifier, the vehicle number and the number of gallons pumped into each motor vehicle. These records must be filed with your tax report.

Weights Above And Below 26,000 Pounds

Motor carriers with vehicles having declared weights above and below 26,000 pounds may only take a fuel tax credit on the fuel consumed for the miles operated when weighing more than 26,000 pounds.

Fuel tax credits will not be verified until time of audit. Fuel tax credits that are denied at time of audit are subject to interest and penalty charges.

WEIGHT-MILE TAX – Monthly & Quarterly Mileage Tax Reports

Tax Reporting Responsibility

Failure to receive tax report forms does not relieve you of the responsibility of filing reports on time. You must send both the report and payment before MCTD will consider a report filed. When you have no operations, the report is still due but there is no tax. MCTD will mail additional forms to you upon request. Forms are available on ODOT's website:

<http://www.oregon.gov/ODOT/MCT/Pages/FORMS.aspx>

Or, call (503) 378-5849 to request report forms. Tax reports may also be filed using Trucking Online once you have obtained a PIN:

www.OregonTruckingOnline.com

If you operate **only** on temporary passes (no vehicles have permanent tax credentials) and pay the tax when ODOT issues the pass, you do not need to file tax reports unless there is additional tax due.

If you buy a temporary pass for a vehicle with an OR DOT plate, **do not** deduct the highway-use tax you paid on the temporary pass from your mileage tax report. Instead, list the temporary pass on the vehicle trip record but do not add the mileage in the Oregon taxable miles column on the tax report form.

ODOT does not credit or refund the \$9 pass fee paid on a temporary pass.

Late Filing

If you file a report after the due date, you must include a late payment charge equal to ten percent of the late tax. The filing date for late charges is the date your report is postmarked. **Note:** Most post offices do not process and postmark mail deposited after 5 p.m. until the next day.

Amending Tax Reports

If you need to correct an error on a previous report and additional taxes are due, write the correction on a separate report form and label it "**AMENDED** (month and year)." The additional report will be placed on your account immediately without review. You will need to pay a 10 percent late payment charge on additional taxes not paid on time. Your account will be reviewed at time of audit. Any additional charges found at that time will be subject to late payment, penalty, and interest charges.

If you need to correct an error on a previous report and a credit is due to you, write the correction on a separate report form and label it "**AMENDED** (month and year)." If the correction results in a change to your account, the transaction will be reviewed prior to adjusting your account. After MCTD adjusts your account, you will receive a credit statement. You can then use the credit on a future report or request a refund.

WEIGHT-MILE TAX – Monthly & Quarterly Mileage Tax Reports

Annual Mileage Tax Reports

Motor carriers may report mileage tax on an annual basis if your estimated annual tax is \$100 or less, and you have no vehicles that exceed 30,000 pounds. The annual mileage report and payment must be postmarked by the postal service by **February 28** to cover the operations for the preceding calendar year. MCTD will send a computer-printed report form to you the last week of December.

Monthly Mileage Tax Reports

Most motor carriers report mileage tax on a monthly basis. The monthly mileage tax report and payment must be postmarked by the postal service by the last day of the month to cover operations for the preceding calendar month. For example, your May report and payment must be postmarked no later than June 30.

Quarterly Mileage Tax Reports

Motor carriers may request to report mileage tax on a quarterly basis subject to the Department's approval. To be eligible to file quarterly tax reports the account must:

- Have a 12 consecutive month filing history, and in that 12 month period not had;
 - A suspension related to reporting or payment of taxes or fees;
 - A revocation of IFTA tax license;
 - More than 25% of tax reports filed late;
 - A repayment plan; or
 - A delinquency in payment of over-dimensional permit fees or road use assessment fees.
- In the last 36 months, not had an audit that resulted in assessments that exceeded reported fees by 15%.

The quarterly mileage report and payment must be postmarked by the postal service by:

QUARTER	PERIOD COVERED	DUE DATES
1st	January through March	May 31
2nd	April through June	August 31
3rd	July through September	November 30
4th	October through December	February 28

MCTD will send a computer-printed report form to you at the end of each quarter.

Instructions for Completing the

The top portion of the Monthly Mileage Tax Report indicates the period of operation and carrier information which includes Account Number,

WEIGHT-MILE TAX – Monthly & Quarterly Mileage Tax Reports

**Monthly and
Quarterly Mileage
Tax Report Form**

Name, and Address. There is also space to change the motor carrier’s name, address or telephone number. A change of ownership may require a new account to be established. Contact MCTD at (503) 378-6699.

Monthly

If you are reporting on a monthly mileage basis, enter the month and year of operations.

Quarterly

If you are reporting on a quarterly mileage basis, enter the quarter and year of operations. (This information is printed on the form if MCTD sends you a preprinted report.)

**Section 1
Column A**

BASE LICENSE PLATE OR PASS NUMBER

Enter the license plate or pass number of the power unit for which you are reporting. If you were issued a temporary pass with mileage to be reported, or you owe additional mileage on a prepaid pass, enter the pass number.

Column B

STATE/PROVINCE

Enter the state or province that issued the license plate.

Column C

UNIT NUMBER

Enter the company’s unit number for the power unit for which you are reporting.

Column D

MAKE OF VEHICLE

Enter the first five letters of the make of the vehicle.

Column E

ODOT DECLARED WEIGHTS

You must declare and report operations at the heaviest weight operated per configuration. This must be one of the weights you declared with ODOT. If returning empty, use the same declared weight and tax rate as when loaded. Use one line for each weight you report.

You must obtain an annual Extended Weight Permit from MCTD if you are operating between 80,001 and 105,500 pounds (divisible load). You must obtain an Annual Heavy Haul permit from MCTD if you are operating a non-divisible load up to 98,000 pounds. Call the Over-Dimensional Permit Unit at (503) 373-0000 to obtain the appropriate permit.

Operations for more than 98,000 pounds under a single-trip permit (non-divisible load) issued by MCTD will pay a Road Use Assessment Fee to the MCTD Over-Dimensional Permit Unit. You should not include this tax on your ODOT Highway Use Tax Report. Note these paid trips on your trip record as “paid on STP#_____.”

WEIGHT-MILE TAX – Monthly & Quarterly Mileage Tax Reports

MONTHLY MILEAGE TAX REPORT

GENERAL REPORTING INFORMATION

DO NOT PAY ROAD USE ASSESSMENT FEES OR INVOICES FROM THE OVER-DIMENSIONAL PERMIT UNIT ON THIS REPORT. To report mileage on an Over-Dimensional Permit, contact OD Permits at 503-373-0000.

DUE DATE: Your report must be postmarked by the Postal Service by the last day of the month following the end of the calendar month. If you file your report late, add a 10 percent late payment charge in box 5.

ODOT requires you to file reports as long as you have ODOT plates and/or Oregon Weight Receipts and Tax Identifiers (receipts). If there is no tax due, you must still file a report. If you did not operate a vehicle, put a zero (0) in columns I and L. If you will not be using your vehicle(s), turn in the ODOT plate(s) and receipts or cancel by written notification.

Enter the ACCOUNT NUMBER. Enter the NAME AND ADDRESS OF THE BUSINESS as filed with MCTD.

STEP-BY-STEP INSTRUCTIONS (SECTION 1)

- COLUMN A = Enter the plate or pass number of the power unit for which you are reporting.
- COLUMN B = Enter the state or province that issued the license plate.
- COLUMN C = Enter the company's unit number for the power unit for which you are reporting.
- COLUMN D = Enter the make of the vehicle.
- COLUMN E = You must declare and report operations at the heaviest weight operated per configuration. This should be one of the weights you declared with ODOT. If returning empty, use the same declared weight and tax rate as when loaded.
- COLUMN F = Enter the beginning odometer reading from the first day of the month for which you are reporting. This should be the same as the ending odometer reading from the preceding month.
- COLUMN G = Enter the ending odometer reading from the last day of the month for which you are reporting.
- COLUMN H = Enter the total miles operated for each vehicle (Column G minus Column F).
- COLUMN I = Enter the Oregon taxable miles (miles operated on Oregon public roads).
- COLUMN J = Enter the number of axles for any declared weight greater than 80,000 pounds.
- COLUMN K = Enter the appropriate rate as indicated on Form 735-9928, "Mileage Tax Rates". If you are operating between 26,001 and 80,000 pounds, use Table A rates. If returning empty, use the same declared weight and tax rate as when loaded. Empty operations associated with Special Transportation Permits (STP) are to be reported at 80,000 pounds. If you are operating between 80,001 and 105,000 pounds under an extended weight permit complete all columns. Use Table B Tax Rates. Raising a lift axle is not a change in configuration and does not constitute a change in rate. Do not use Table B rates for heavy haul operations conducted under STP when in excess of 98,000 pounds.
- COLUMN L = Compute and enter the Oregon Highway Use Tax (Column I times Column K).

PAYMENT INSTRUCTIONS (SECTION 2)

- BOX 1 = Enter the total fees from Column L.
- BOX 2 = Enter Oregon state fuel tax paid during this month. You may claim a credit if you pay Oregon state fuel tax on fuel purchases. Fuel must have been purchased in the same report month credit is claimed. Attach copies of fuel invoices to the report. The invoice must contain:

Date of purchase Name & Location of supplier	Type of fuel Number of gallons	ODOT plate, Receipt, or Pass No Amount of Oregon state fuel tax paid
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If you buy fuel in bulk, you can only claim credit for fuel pumped into a qualified vehicle during the reporting period. In addition to the invoice, you must attach records to show the amount of fuel pumped into each qualified vehicle.

- BOX 3 = Enter the amount of other credits as indicated on monthly Statement of Account and attach a copy. Do not use credits that have not yet appeared on the monthly Statement of Account.
- BOX 4 = Enter the total of the amounts in Box 1 minus Box 2 minus Box 3.
- BOX 5 = If you file your report late, enter 10% of Box 4.
- BOX 6 = Add other payments and attach the supporting documents. Payments received without supporting documentation may not be correctly applied to your account.
- BOX 7 = Enter the total of the amounts in Box 4 plus Box 5 plus Box 6.

An authorized company representative or agent must sign the Report. An agent must have Power of Attorney on file with MCTD before they are an authorized representative.

Be sure to enclose the payment. Make a copy for your records and mail the original to: ODOT Motor Carrier Transportation Division, 3930 Fairview Industrial Drive SE, Salem, Oregon 97302-1166. Reports are not considered filed unless we receive report and payment. You are required to maintain records for three years to support the information contained in this report and forms are available for this purpose.

Trucking Online is available for your convenience in filing and paying reports online. You may also amend your vehicle information using Trucking Online. Visit our Website @ www.oregontruckingonline.com. For additional record keeping requirements and tax reporting information, please see Instructions for Filing Highway-Use Tax Reports available on our website at www.oregon.gov/ODOT/MCT/FORMS.shtml or call 503-378-6699 for help.

WEIGHT-MILE TAX – Monthly & Quarterly Mileage Tax Reports

- Column F** **BEGINNING MONTHLY OR QUARTERLY ODOMETER READING**
Enter the beginning odometer reading for each vehicle from the first day of the month or quarter for which you are reporting. This should be the same as the ending odometer reading from the preceding month.
- If your odometer breaks, note the problem on your report. Estimate miles if necessary. Have your odometer fixed and note when fixed on your report.
- Column G** **ENDING MONTHLY OR QUARTERLY ODOMETER READING**
Enter the ending odometer reading for each vehicle from the last day of the month or quarter for which you are reporting.
- Column H** **TOTAL MILES OPERATED**
Enter the difference between the beginning and ending odometer readings for each vehicle (Column G minus Column F). If a vehicle did not operate during the month or quarter, enter a zero (0) in columns H and L.
- Column I** **OREGON TAXABLE MILES**
Enter the number of miles traveled in Oregon. All miles traveled in Oregon on streets, alleys, roads, or highways used by the public are taxable. If a vehicle did not operate in Oregon during the month or quarter, enter a zero (0) in columns I and L. Do not report tenths of miles. You must convert kilometers to miles.
- Column J** **NO. OF AXLES**
Enter the number of axles, including lift axles, for any declared weight greater than 80,000 pounds.
- Column K** **TAX RATES PER MILE (DECIMAL)**
Enter the appropriate rate as indicated on Form 735-9225, *Mileage Tax Rates*. Be sure to use the Tax Rate Chart applicable to the period for which you are reporting. Raising a lift axle is not a change in configuration and does not constitute a change in rate.
- Do not use Table B rates for heavy haul operations (non-divisible loads) conducted under an STP when in excess of 98,000 pounds. You will pay a Road Use Assessment Fee to the MCTD Over-Dimensional Permit Unit. You should not include this tax on your ODOT Highway Use Tax Report. Note these miles paid trips on your trip record as “paid on STP#_____.”

WEIGHT-MILE TAX – Monthly & Quarterly Mileage Tax Reports

Use the appropriate Table B rate for heavy haul operations where the combined weight is between 80,001 – 98,000 pounds.

Refer to the following chart for the proper Tax Table to use.

TYPE OF OPERATION		TAX TABLE
80,000 POUNDS AND UNDER	26,001 - 80,000 pounds and empty return	Use Tax Table A
ANNUAL EXTENDED WEIGHT PERMIT - DIVISIBLE LOADS	80,001 - 105,500 pounds and empty return	Use Tax Table B declaration for that configuration
	Change in vehicle operation – drop part of a load or drop the whole load and reload and the weight drops to 80,000 pounds or less	Use Tax Table A at 80,000 pounds
	Change in vehicle configuration – drop or deck a trailer and the weight drops to 80,000 pounds or less	Use Tax Table A declaration for that configuration
ANNUAL HEAVY HAUL PERMIT – NON-DIVISIBLE LOADS	80,001 - 98,000 pounds and empty return	Use Tax Table B declaration for that configuration
	Change in vehicle operation - drop the whole load and reload, and the weight drops to 80,000 pounds or less	Use Tax Table A at 80,000 pounds
	Change in vehicle configuration - drop or deck a trailer, and weight is 80,000 pounds or less	Use Tax Table A declaration for that configuration
SINGLE-TRIP PERMIT	More than 98,000 pounds and issued a single-trip permit by MCTD Over-Dimensional Permit Unit	Road Use Assessment Fee paid on the permit
	Return trip empty with weight of 80,000 pounds or less	Use Tax Table A at 80,000 pounds
	Return trip weight 80,001 pounds or more	Use Tax Table B declaration for that configuration

Column L

OREGON HIGHWAY USE TAX

Multiply your Oregon taxable miles by the appropriate rate for the amount of tax due (Column I times Column K).

Payment Information

TOTAL FROM COLUMN L

Enter the total fees from Column L.

WEIGHT-MILE TAX – Monthly & Quarterly Mileage Tax Reports

Box 1

Box 2

OREGON STATE FUEL TAX IF PAID DURING THIS PERIOD

Copies of fuel invoices must be attached. You may claim a credit if you paid Oregon state fuel tax. The deduction must be for the reporting period in which you used the fuel. Credits for previous reporting periods will not be granted until time of audit.

The invoices must contain:

Date of purchase	Type of fuel
ODOT plate, Receipt, or Pass No.	Name & Location of Supplier
Amount of Oregon state fuel tax paid	Number of gallons

Fuel Card statements reflecting purchases from retail stations must clearly separate and identify retail and cardlock purchases. Purchases from retail stations require an invoice for receipt from the original seller to be accepted. Diesel vehicles usually do not pay Oregon state fuel tax at the pump. If you were charged Oregon fuel tax, a separate entry showing state tax will appear on your receipt.

If you buy fuel in bulk, you may only claim credit for fuel pumped into a qualified vehicle during the reporting period. If you buy fuel in bulk, or from a card lock station, in addition to the invoice you must maintain a daily record indicating the vehicle number and the number of gallons pumped into each motor vehicle. These records must be filed with your tax report.

Motor carriers with vehicles having declared weights above and below 26,000 pounds may only take a fuel tax credit on the fuel consumed for the miles operated when weighing more than 26,000 pounds.

Invoices must be maintained for a period of three (3) years. Fuel tax credits will not be verified until time of audit. Fuel tax credits that are denied at time of audit are subject to interest and penalty charges

Box 3

OTHER CREDITS PER ATTACHED DOCUMENTS

Enter the amount of other credits as indicated on monthly Statement of Account and attach a copy. Do not use credits that have not yet appeared on the monthly Statement of Account.

Box 4

ENTER TOTAL OF BOX 1 MINUS BOX 2 MINUS BOX 3

Box 5

LATE PAYMENT CHARGE 10% OF BOX 4

Failure to pay taxes when due requires the addition of a late payment charge of 10 percent of the late tax. The filing date for late charges is

WEIGHT-MILE TAX – Monthly & Quarterly Mileage Tax Reports

the date your report is postmarked. Note: Most post offices do not process and postmark mail deposited after 5 p.m. until the next day.

Reports are not considered filed unless we receive the report AND payment.

Box 6

OTHER PAYMENTS PER ATTACHED DOCUMENTS

If you have received a statement or letter from MCTD for an amount due, enter the amount here and attach any documents that explain the additional amount. Payments received without supporting documentation may not be correctly applied to your account.

Box 7

TOTAL PAYMENT

Enter the total payment (Box 4 plus Box 5 plus Box 6). Enclose the payment, in US FUNDS, by company check, cashier's check, or money order with your report. MCTD is not able to process credit cards or guaranteed drafts requiring authorization through the mail. Make checks payable to Oregon Department of Transportation. **Do not post-date checks.**

Location of Records

Note the location of the records supporting the report if different than the address at the top of the report form. Identify any agent or reporting service.

Be sure to include a telephone number.

Certification Mailing

An owner, authorized employee, or agent with a power of attorney on file must sign the report.

Make a copy of the report for your records and mail the original with payment to:

Oregon Department of Transportation
Motor Carrier Transportation Division
3930 Fairview Industrial Drive SE
Salem, Oregon 97302-1166

OR consider filing your tax reports online! Visit our Web site at:

www.OregonTruckingOnline.com

WEIGHT-MILE TAX – Flat Monthly Tax Reports

Flat Monthly Tax Reports

Motor carriers may request to pay mileage tax on a flat monthly basis if transporting items from one or more of the following groups:

- (a) Logs, poles, peeler cores, pilings.
- (b) Wood chips, sawdust, barkdust, hog fuel, shavings.
- (c) Sand, gravel, rock, dirt, debris, cinders, asphaltic concrete mix, metallic ores and concentrates or raw nonmetallic products, whether crushed or otherwise, moving from mines, pits, or quarries. The vehicles must have dump bodies and be associated with a highway or construction project (except in the case of metallic ores and concentrates or raw nonmetallic products).

The flat monthly report and payment must be postmarked by the postal service by the **10th of the month** to cover operations for the preceding calendar month. For example, your May report and payment must be postmarked no later than June 10.

- (d) Farm vehicles operating intrastate, for-hire (motor vehicles described in ORS 825.024, with combined vehicle weight of less than 46,000 pounds).

Flat monthly fees on qualified farm vehicles must be paid in advance, on or before the **first of the month**.

All Vehicles Subject to Flat Fee

Flat monthly fees are based on the commodity you haul and the weight of the vehicle. Once you have made an election to pay on a flat-fee basis for a certain commodity, **all** vehicles hauling that commodity are subject to flat fees. You must report flat monthly fees for every vehicle credentialed under your account, including leased, rented, or replacement vehicles, that haul the elected, qualifying commodity.

Multiple Flat Fee Commodities

Motor carriers may elect the flat-fee basis for more than one commodity group. If you do, you need to pay the flat fee for **each** commodity. You must report at the highest declared weight for the month and use the flat-fee table. If you haul anything other than the commodities eligible for flat fees, you must report and pay mileage tax for those miles in addition to your flat fees. MCTD will send mileage tax report forms to you upon request.

Change of Fee Basis (Monthly Mileage OR Flat Fee)

You may only make a change to your account's fee basis once each year. Once a fee basis change is elected, you must remain on that fee basis through the end of that calendar year (unless the change is

WEIGHT-MILE TAX – Flat Monthly Tax Reports

mandated by MCTD). A written application to change (Form 735-9910) must be submitted. It cannot be retroactive. You cannot use your tax report to change weight declarations, body type, or fee basis.

You will receive written notification from MCTD authorizing the change and effective date of the fee basis.

Mileage tax must be reported and paid up to the date the change to flat fee is authorized. If you change to flat fee at any time other than the first day of the month, the mileage tax is due in addition to the flat fee up to the effective date of the fee change.

- Flat fees must be paid for the entire month even if the change to monthly or quarterly mileage is approved at any time other than the first day of the month.

Once you have been approved for flat fees:

- If, for longer than a month, you will not be transporting a commodity that qualifies for flat fees, you must notify MCTD in writing in advance of operations. You must file monthly mileage tax reports in addition to flat fee reports.
- If you return to hauling a commodity that qualifies for flat fees during the calendar year, you must notify MCTD in advance of operations and return to flat fee reporting. You must continue to file mileage tax reports until approved to return to flat fee only reporting.

Hauling Non-Qualifying Commodities

If you haul both a qualifying and non-qualifying commodity in a given month, you must pay mileage tax in addition to the flat monthly fee. Begin reporting on a mileage basis at the point of loading a non-qualifying commodity on the vehicle and continue reporting on a mileage basis until an elected flat fee commodity is loaded. This includes all empty miles from the time the non-qualifying load is delivered until an elected flat fee commodity is loaded again.

Flat Fee Record Keeping

Carriers electing to report and pay annual flat fees are still required to maintain daily records in accordance with weight-mile tax record requirement (OAR 740-055-120). Use ODOT Form 734-9231 to change to a flat monthly reporting basis.

You must request any changes to the way you report your tax before the beginning of the reporting period. Call ODOT-MCTD Registration in Salem at (503) 378-6699, or fax an amendment to (503) 378-6880. You may also go to the MCTD Portland Bridge Field Registration office (at Jantzen Beach) to change the way you report your tax.

WEIGHT-MILE TAX – Flat Monthly Tax Reports

WEIGHT-MILE TAX – Flat Monthly Tax Reports

**Instructions for
Completing the Flat
Monthly Form Report**

The top portion of the Flat Monthly Fee Report indicates the period of operation and carrier information which includes Account Number, Name and Address. There is also space to change the motor carrier's, name, address or telephone number. A change of ownership may require a new account be established. Contact MCTD at (503) 378-6699.

**Section 1
Column A**

BASE LICENSE PLATE OR PASS NUMBER

Enter the license plate or pass number of the power unit for which you are reporting. If you were issued a temporary pass with mileage to be reported, or you owe additional mileage on a prepaid pass, enter the pass number.

Column B

STATE/PROVINCE

Enter the state or province that issued the license plate.

Column C

UNIT NUMBER

Enter the company's unit number for the power unit for which you are reporting.

Column D

ODOT DECLARED WEIGHTS

You must declare and report operations at the heaviest weight operated. This should be the weight you declared with ODOT.

Column E

BEGINNING MONTHLY ODOMETER READING

Enter the beginning odometer reading for each vehicle from the first day of the month for which you are reporting. This should be the same as the ending odometer reading from the preceding month.

Column F

ENDING MONTHLY ODOMETER READING

Enter the ending odometer reading for each vehicle from the last day of the month for which you are reporting.

Column G

TOTAL MILES OPERATED

Enter the difference between the beginning and ending odometer readings for each vehicle (Column F minus Column E). Do not report tenths of miles. You must convert kilometers to miles. If a vehicle did not operate during the month or quarter, enter a zero (0) in columns G and L.

Column H

PRIVATE ROAD and OUT-OF-STATE MILES

Enter the number of miles each vehicle operated on either private or out-of-state roads.

WEIGHT-MILE TAX – Flat Monthly Tax Reports

FLAT MONTHLY FEE REPORT

GENERAL REPORTING INFORMATION

DUE DATE: Your report must be postmarked by the Postal Service by the tenth of the month following the end of the calendar month. If you file your report late, add a 10 percent late payment charge in box 5. You are required to file reports as long as you have OR ODOT plates and/or Oregon Weight Receipts and Tax Identifiers (receipts). If there is no tax due, you must still file a report. If you will not be using your vehicle(s), return the OR DOT plate(s) and/or Receipts or cancel by written notification.

For each vehicle with an OR DOT plate or Receipt that carries the elected flat fee product, complete columns A through L. Use rates on ODOT form 735-9927. Compute the tax and enter the tax in column L. If a vehicle did not operate in Oregon during the month, complete columns A through I and enter a zero (0) in column L.

If you haul anything other than commodities eligible for flat fees, you must report and pay mileage tax for those miles IN ADDITION to your flat fees. Please contact Salem Registration Services at (503) 378-5849 to order a supply of mileage tax report forms. DO NOT PAY ROAD USE ASSESSMENT FEES OR INVOICES FROM THE OVER-DIMENSIONAL PERMIT UNIT ON THIS REPORT. To report mileage on an Over-Dimensional Permit, contact OD Permits at 503-373-0000.

Enter the ACCOUNT NUMBER. Enter the NAME AND ADDRESS OF THE BUSINESS as filed with MCTD

STEP-BY-STEP INSTRUCTIONS (SECTION 1)

COLUMN A = Enter the plate or pass number of the power unit for which you are reporting.

COLUMN B = Enter the state or province that issued the license plate.

COLUMN C = Enter the company's unit number for the power unit for which you are reporting.

COLUMN D = You must declare and report operations at the heaviest weight operated per configuration. This should be one of the weights you declared with ODOT. If returning empty, use the same declared weight and tax rate as when loaded.

COLUMN E = Enter the beginning odometer reading from the first day of the month for which you are reporting. This should be the same as the ending odometer reading from the preceding month.

COLUMN F = Enter the ending odometer reading from the last day of the month for which you are reporting.

COLUMN G = Enter the total miles operated for each vehicle (Column F minus Column E).

COLUMN H = Enter the miles operated outside of Oregon and/or Oregon private roads.

COLUMN I = Enter the miles operated on Oregon public roads (Column G minus Column H).

COLUMN J = Enter the number of axles for any declared weight greater than 80,000 pounds.

COLUMN K = Enter the type of fee product hauled: C-CHIP, D-DUMP, L-LOG.

COLUMN L = Enter the flat monthly fee based on the declared weight in Column D for each power unit. Use the flat monthly fee rate table provided.

PAYMENT INSTRUCTIONS (SECTION 2)

BOX 1 = Enter the total fees from Column L.

BOX 2 = Enter Oregon state fuel tax paid during this month. You may claim a credit if you pay Oregon state fuel tax on fuel purchases. Fuel must have been purchased in the same report month credit is claimed. Attach copies of fuel invoices to the report. The invoice must contain:

Date of purchase	Type of fuel	ODOT plate, Receipt, or Pass No
Name & Location of supplier	Number of gallons	Amount of Oregon state fuel tax paid

If you buy fuel in bulk, you can only claim credit for fuel pumped into a qualified vehicle during the reporting period. In addition to the invoice, you must attach records to show the amount of fuel pumped into each qualified vehicle.

BOX 3 = Enter the amount of other credits as indicated on monthly Statement of Account and attach a copy. Do not use credits that have not yet appeared on the monthly Statement of Account.

BOX 4 = Enter the total of the amounts in Box 1 minus Box 2 minus Box 3.

BOX 5 = If you file your report late, enter 10% of Box 4.

BOX 6 = Add other payments and attach the supporting documents. Payments received without supporting documentation may not be correctly applied to your account.

BOX 7 = Enter the total of the amounts in Box 4 plus Box 5 plus Box 6.

An authorized company representative or agent must sign the Report. An agent must have Power of Attorney on file with MCTD before they are an authorized representative.

Be sure to enclose the payment. Make a copy for your records and mail the original to: ODOT Motor Carrier Transportation Division, 3930 Fairview Industrial Drive SE, Salem, Oregon 97302-1166. Reports are not considered filed unless we receive report and payment. You are required to maintain records for three years to support the information contained in this report and forms are available for this purpose.

Trucking Online is available for your convenience in filing and paying reports online. You may also amend your vehicle information using Trucking Online. Visit our Website @ www.oregontruckingonline.com. For additional record keeping requirements and tax reporting information, please see Instructions for Filing Highway-Use Tax Reports available on our website at www.oregon.gov/ODOT/MCT/FORMS.shtml or call 503-378-6699 for help.

WEIGHT-MILE TAX – Flat Monthly Tax Reports

Column I **OREGON PUBLIC ROAD MILES**
Enter the number of miles traveled in Oregon (Column G minus Column H). Oregon public road miles are all miles traveled in Oregon on streets, alleys, roads, or highways used by the public. Do not report tenths of miles. You must convert kilometers to miles. If a vehicle did not operate in Oregon during the month, enter a zero (0) in columns I and L.

Column J **NO. OF AXLES IF OVER 80,000 POUNDS**
If the vehicle operates between 80,001 and 105,500 pounds under an **annual** highway transportation permit from MCTD, enter the number of axles in this column.

Column K **ENTER C-CHIP, D-DUMP, OR L-LOG** Enter the abbreviation for the elected flat fee commodity.

Column L **FLAT MONTHLY FEE**
Enter the appropriate rate as indicated on Form 735-9200, *Flat Monthly Information and Fee Rate Tables*. Be sure to use a Tax Rate Chart applicable to the period for which you are reporting.

Section 2 **TOTAL FROM COLUMN L**
Box 1

Box 2 **OREGON STATE FUEL TAX IF PAID DURING THIS PERIOD**
Copies of fuel invoices must be attached. You may claim a credit if you paid Oregon state fuel tax. The deduction must be for the reporting period in which you used the fuel. Credits for previous reporting periods will not be granted until time of audit. The invoices must contain:

Date of purchase	Type of fuel
ODOT plate, Receipt, or Pass No.	Name & Location of supplier
Amount of Oregon state fuel tax paid	Number of gallons

Diesel vehicles usually do not pay Oregon state fuel tax at the pump. If you were charged Oregon fuel tax, a separate entry showing state tax will appear on your receipt.

If you buy fuel in bulk, you may only claim credit for fuel pumped into a qualified vehicle during the reporting period. If you buy fuel in bulk, or from a card lock station, in addition to the invoice you must maintain a daily record indicating the vehicle number and the number of gallons pumped into each motor vehicle. These records must be filed with your tax report.

WEIGHT-MILE TAX – Flat Monthly Tax Reports

Motor carriers with vehicles having declared weights above and below 26,000 pounds may only take a fuel tax credit on the fuel consumed for the miles operated when weighing more than 26,000 pounds.

Invoices must be maintained for a period of three (3) years. Fuel tax credits will not be verified until time of audit. Fuel tax credits that are denied at time of audit are subject to interest and penalty charges.

Box 3

OTHER CREDITS PER ATTACHED DOCUMENTS

Enter the amount of other credits as indicated on monthly Statement of Account and attach a copy. Do not use credits that have not yet appeared on the monthly Statement of Account.

Box 4

ENTER TOTAL OF BOX 1 MINUS BOX 2 MINUS BOX 3

Box 5

LATE PAYMENT CHARGE 10% OF BOX 4

Failure to pay taxes when due requires the addition of a late payment charge of 10 percent of the late tax. The filing date for late charges is the date your report is postmarked. Note: Most post offices do not process and postmark mail deposited after 5 p.m. until the next day. Reports are not considered filed unless we receive the report AND payment.

Box 6

OTHER PAYMENTS PER ATTACHED DOCUMENTS

If you receive a statement or letter from MCTD for an amount due, enter the amount here and attach documents that explain the additional amount. Payments received without supporting documentation may not be correctly applied to your account.

Box 7

TOTAL PAYMENT

Enter the total payment (Box 4 plus Box 5 plus Box 6). Enclose the payment, in US FUNDS, by company check, cashier's check, or money order with your report. MCTD is not able to process credit cards or guaranteed drafts requiring authorization through the mail. Make checks payable to Oregon Department of Transportation. **Do not post-date checks.**

Location of Records

Note the location of the records supporting the report if different than the address at the top of the report form. Identify any agent or reporting service. Be sure to include a telephone number.

Certification

An owner, authorized employee, or agent with a power of attorney on file must sign the report.

WEIGHT-MILE TAX – Flat Monthly Tax Reports

Mailing

Make a copy of the report for your records and mail the original report form with payment to:

Oregon Department of Transportation
Motor Carrier Transportation Division
3930 Fairview Industrial Drive SE
Salem, Oregon 97302-1166

OR consider filing your tax reports online! Visit our Web site at:

www.OregonTruckingOnline.com