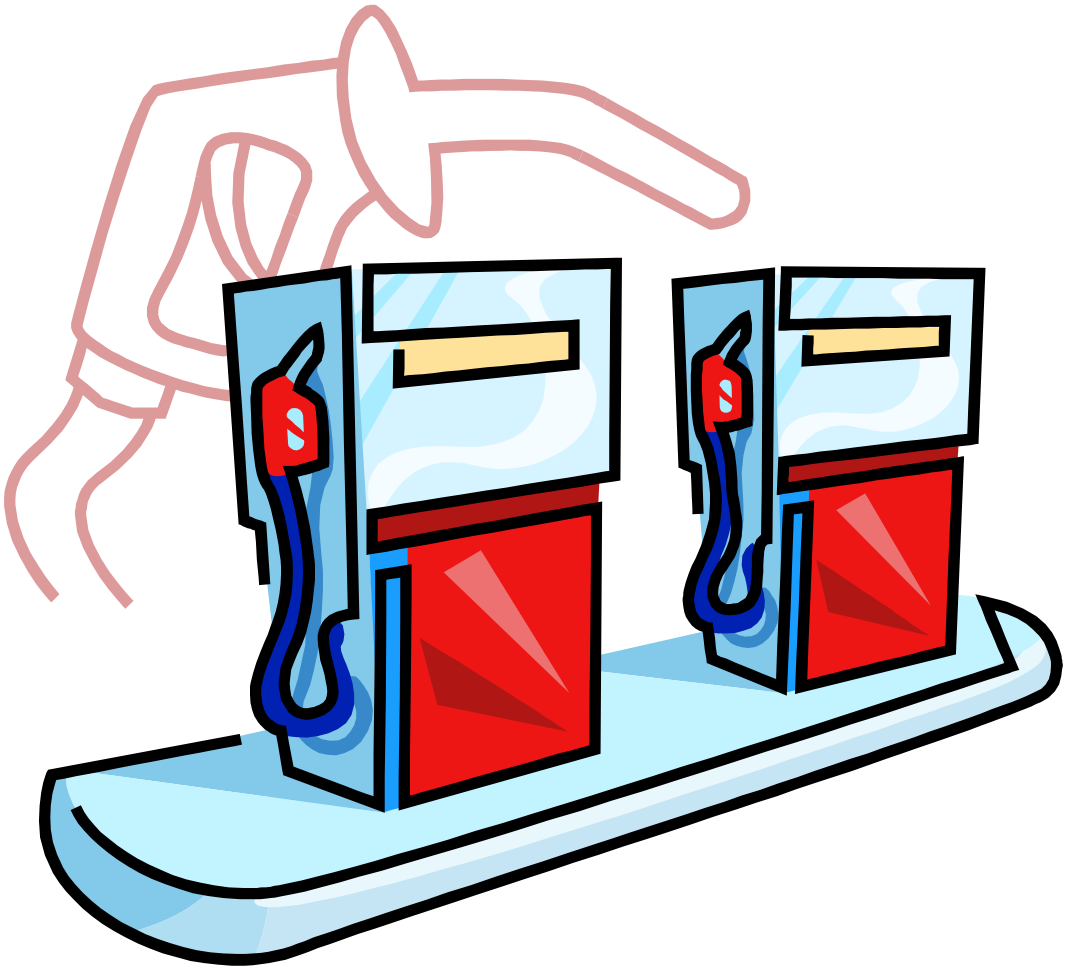
# CARDLOCK OPERATOR GUIDEBOOK



Developed by the Office of State Fire Marshal and Cardlock Industry Members
2008 Edition

# *ACKNOWLEDGEMENT*

The Office of State Fire Marshal, through this acknowledgement, thanks the following for their generous support by providing input and expertise in the development of this guidebook. The purpose of this guidebook is to serve as a reference regarding Oregon's commercial fueling laws and requirements.

## GUIDEBOOK DEVELOPMENT TEAM:

**Bend Oil Co, Inc.**

**Bretthauer Oil Co, Inc.**

**Marc Nelson Oil Products, Inc.**

**Pacific Pride**

**Office of State Fire Marshal**

# *TABLE OF CONTENTS*

Page

Definitions....4
Explanation of Oregon Revised Statutes....5
Explanation of Oregon Administrative Rules....6
Records Inspection Process....6
- Scheduling Inspections
- What We Do And Look For
- Signing Up New Customers

Cardlock Customer Requirements/Documentation....8
- Signed Agreement
- Proof of Business
- Electronic Documentation
- List of Websites
- Tracking Tips
- 900-Gallon Purchase Requirement
- Purchase Requirement Tracking Tips
- Fire Safety Training

Facility Inspection Process....22
- Scheduling Inspections
- What We Do And Look For
- Cardlock Facility Requirements
- Additional Oregon Fire Code Requirements

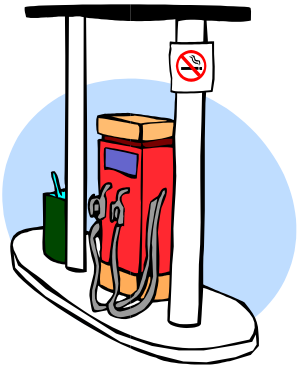
Recent Oregon Uniform Fire Code Changes....23
Complaint Investigations....24
- When We Ask For Documentation
- What to Do If This Is Your Account
- What to Do If Not Your Account
- What to Do If Illegal Fueling

Cardlock Facility Licenses....25
- Types of Facility Licenses
- License Renewals
- Application Forms
- Timelines for Renewals
- Where to Send

Opening New Facilities....26
Buying/Selling A Facility....26
Change in Facility Status....26
Citation and Civil Penalty Action....27
- Penalty Matrix

How to Contact Us....28

## *OVERVIEW OF PROGRAM AND REQUIREMENTS*



The 1991 legislature changed Oregon's fueling laws to allow for commercial fueling in Oregon. Commercial fueling is allowed as long as operators and customers meet certain requirements. The State Fire Marshal's Office is required by law to annually inspect at least 5 percent of each operator's customer database. The purpose of these records inspections is to ensure that customers who dispense gasoline meet the commercial fueling requirements.

The Office of State Fire Marshal also inspects every cardlock facility each year to ensure these facilities are operating according to laws, rules, and fire codes.

Additionally, we also investigate complaints of persons using cardlock facilities for personal use, and self-service occurring at retail stations.

## *DEFINITIONS*

Listed below are some definitions of common terms used in Oregon Revised Statutes, Oregon Administrative Rules, and this guidebook:

1) "Business Use" shall mean that all Class 1 Flammable Liquids dispensed into Motor Vehicles and Containers shall be used only in the course of business activities.
2) "Class 1 Flammable Liquid" shall mean any liquid with a flash point less than 73 degrees Fahrenheit, closed cup tester.
3) "Class 2 combustible liquid (diesel)" shall mean any liquid having closed cup tester flash point at or above 100 degrees and below 140 degrees Fahrenheit. Note: The dispensing of diesel fuel is not regulated by the cardlock program.
4) "Container" shall mean all types of portable containers.
5) "Conditional Use Customer" shall mean a Person who may dispense Class 1 Flammable Liquids at a licensed Conditional Nonretail Facility, and meets the requirements of OAR 837-020-0045 through 837-020-0095.
6) "Conditional Nonretail Facility" shall mean a Nonretail Facility licensed by the State Fire Marshal, where Conditional Use Customers may dispense Class 1 Flammable Liquids.
7) "Dispensing" shall mean the transfer of a Class 1 Flammable Liquid from a Facility to a Motor Vehicle or Container.
8) "Documentation" shall mean providing a Federal Employer Identification Number, or verifiable documents, which provide proof of Equivalent Documentation. On November 30, 2007, documentation may be photocopies or facsimiles of the original documents, or printouts of web site licensing information that shows the business is currently licensed to operate.
9) "Dual Operations" shall mean a Nonretail Facility at which Class 1 Flammable Liquids are dispensed at Retail and Nonretail with either a time separation of the Retail and Nonretail operations or a separation of the retail and nonretail pump islands by a distance of at least 50 feet. (or no less than 20 feet when approved by the State Fire Marshal.)
10) "Equivalent Documentation" shall mean: Documentation that meets or exceeds the requirements of Documentation required under ORS 480.345. The final decision as to what is acceptable as Equivalent Documentation rests with the State Fire Marshal.

## *DEFINITIONS – Continued*

11) "License" shall mean the official document issued by the Office of State Fire Marshal that authorizes the operation of a Nonretail or Conditional Nonretail Facility when otherwise in compliance with all applicable requirements of OAR 837-020-0040.
12) "Nonretail Customer" shall mean an operating business enterprise, government agency, or nonprofit or charitable organization that otherwise meets the customer requirements of ORS 480.345.
13) "Nonretail Facility" shall mean a facility licensed by the State Fire Marshal, where Class 1 Flammable Liquids are dispensed through a fuel dispensing device that limits access to qualified Nonretail Customers. NOTE: A Dual Operation Facility is also a Nonretail Facility.
14) "Operator" shall mean a Person that operates a Nonretail or a Conditional Nonretail Facility.
15) "Oregon Fire Code (OFC)" shall mean the Oregon Fire Code, 2006 Edition.
16) "Owner" shall mean any Person that is the Owner of a Nonretail or a Conditional Nonretail Facility. An Owner may also be an Operator.
17) "Retail Facility" shall mean a Facility that sells Class 1 flammable Liquids to the General Public in compliance with ORS 480.330.
18) "Verifiable Documentation" shall mean Documentation that can be verified by the State Fire Marshal as true and accurate.

## *EXPLANATION OF OREGON REVISED STATUTES (ORS):*

**ORS 480.330 Operation of Gasoline Dispensing Device by Public Prohibited.**

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

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

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

**ORS 480.349 Use of Gasoline Dispensing Device by Motorcycle Operator.** This exception was known during the legislative session as motorcycle assisted fueling, which became lawful January 1, 2002. Upon request of a motorcyclist, the attendant shall set the fuel dispensing device and hand the nozzle to the motorcyclist, who may then dispense fuel into their motorcycle. Upon completion, the motorcyclist shall hand the nozzle back to the attendant, who shall deactivate the dispenser and replace the nozzle

*To access the Oregon Revised Statutes, click on the link found in the Cardlock Overview Section of this website*

## *EXPLANATION OF OREGON ADMINISTRATIVE RULES (OAR):*

Oregon Administrative Rules 837-020-0025 through 837-020-0125 are necessary for the administration of ORS 480.315 to 480.385, which are the Class 1 flammable liquid dispensing regulations for the state of Oregon. These rules clarify the statutes and set forth the general procedures the OSFM will administer.

The rules also establish licensing requirements for nonretail and conditional nonretail facility owners and operators and the requirements each nonretail and conditional use customer shall meet to dispense Class 1 flammable liquids at those facilities.

All administrative rules filed by state agencies are checked by legislative counsel to ensure they do not exceed the authority given by the statutes. Changes to cardlock administrative rules take place when a statute is amended, and cardlock industry members provide input through an established advisory committee.

*To access the Oregon Administrative Rules, click on the link found in the Cardlock Overview Section of this website.*

## *RECORDS INSPECTION PROCESS*

**Detailed below is information about how we schedule inspections, what we look for during inspections, how we process reports, and suggestions for operators when signing up new customers.**

Customer records of each owner/operator are inspected once during each license year. The Cardlock inspection year starts 10/1 and ends 9/30 of each year. Compliance Specialists schedule these inspections and group by geographical area. Two weeks advance notice is usually given as a courtesy to the owners/operators in order to avoid any scheduling conflicts.

**Note:** Customers who have access only to diesel fuel are exempt from nonretail customer requirements. Since these customers are exempt, please be sure they are noted on your customer list as being a diesel only customer. Another reason to identify diesel only customers is so that we may obtain the correct customer count, which determines annual fees each operator must pay. We work with all operators during records inspections to ensure the correct number of customers, which determines the number of customers to be inspected, and to determine the correct number of customers to pay for.

**What We Do And Look For:**

In accordance with ORS 480.375 (2), the State Fire Marshal's Office conducts an annual records inspection of at least five percent of all nonretail accounts for each operator. (If an operator has 400 gasoline access customers, we will select 20 records to inspect.) Compliance Specialists ensure inspected files contain, at a minimum, the following documents:

a) A signed and dated written agreement that meets or exceeds ORS requirements for each account;
b) Current documentation for each customer that verifies:
   - The customer is currently engaged in business;
   - The customer meets the minimum 900-gallon purchase amount, including diesel purchases, (or exempt documentation is present);
   - Initial fire safety training was provided to the customer, and the customer agrees to provide safety training to all their account users prior to dispensing fuel.
c) The Compliance Specialist will need to look at all new customer files since the date of the previous records inspection. A list of closed accounts with the closed dates is helpful to determine the customer count. The list should cover the period from the date of the last records inspection to the current date. Otherwise, the operator may end up paying for customers they are not required to pay for.
d) The Compliance Specialist will need a copy of the **weekly site inspection sheets** for each Cardlock facility. The inspection sheets should cover the period from the date of the last records inspection to the current date.

After the records inspection is complete, the Compliance Specialist will return to the office to verify the business status of randomly selected customers and complete the associated forms and reports. If additional information is needed, the Compliance Specialist may contact the operator by phone prior to processing the paperwork. Once all of the aspects of the records inspection are completed, the Compliance Specialist will complete and mail a Notice and Order of Correction form to the operator. This form is used to notify the operator of the results of the inspection. The Notice and Order of Correction will be used to notify:
a) That no deficiencies were found, (Keep this for your records. You don't need to mail it back.)
   OR
b) The deficiencies that were identified, with the amount of time the operator has to make the corrections. Once a correction has been made, note the date it was corrected on the same line as the deficiency being corrected, under the "Date Abated" column. An authorized company representative must sign the Notice and Order to certify the corrections have been made. Keep a copy of the Notice and Order for your records and mail the original to OSFM.

**Signing Up New Customers – Suggestions:**

- Keep and maintain a list (computer/handwritten) of sign-on dates. This will assist the owner/operator when paying for nonretail customer accounts during license renewal.
- Obtain all the necessary documentation **before** releasing the access card(s) to the customer and set a tickler for accounts needing to provide annual proof of business.
- Provide the initial safety training to the customer **before** releasing the access card(s) to the customer and keep this documentation in each customer file.
- If a person states they are an independent contractor and you are unsure if that person qualifies:
  Ask the person if they will receive a W-2 for work performed. If yes, that person is an employee of a business and does not qualify. If the person states they receive a form 1099, they could be a business, and would likely qualify as a customer.
- If this customer is a new business and does not have any acceptable documentation, a letter from that customer's Certified Public Accountant is acceptable for their first year of business only. After that, the customer must provide their annual income tax filing document or other acceptable proof of business documentation.
- You can review the customers' business status on line at the Corporation Division website at: www.filinginoregon.com
- You can review the customers' business license status on line at www.oregon.gov

***CARDLOCK CUSTOMER REQUIREMENTS: DOCUMENTATION***

## 1. Signed Agreement

Each customer with access to Class 1 flammable liquids must enter into a written agreement with a cardlock owner/operator.

## 2. Proof of Business

Each customer must provide acceptable documentation indicating they are currently engaged in business. Acceptable documentation shall mean: providing a verifiable Federal Employer Identification Number, or other documentation that can be verified by the State Fire Marshal as true and accurate, which shows the business is a legitimate active business venture.

Federal Employer Identification Number (FEIN): Also referred to as EIN. This is a nine-digit number assigned by the IRS. Although we accept this number without official documents, we do verify this number is active. Businesses that do not have employees will usually not be issued an FEIN, unless there is some type of retirement or trust associated with the business. If we are unable to verify this number, your customer will need to provide additional documentation as proof of business. A federal employer ID number is the only proof of business that doesn't need to be provided on an ongoing basis, unless the customer changes their business or FEIN. Once we have tried to verify an FEIN and were unable to, that customer will have to continue to supply an alternate proof of business and can no longer rely on the FEIN for cardlock purposes.

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

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

| YES | NO |
|---|---|
| Tax Form – Schedule C | Assumed Business Names (ABN) |
| Tax Form – Schedule F | Tax Form – Schedule E |
| Tax Form – 1120 w/ first page of 1040 | Tax Form – Schedule 4835 |
| Tax Form – 1065 | Tax Form – Schedule 4862 |
| Tax Form – 4868 extension w/ valid time period | Tax Form – Schedule 4137 |
| Business Licenses | |
| Tax Form – 2290 Heavy Hwy Vehicle Use | |

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

**SCHEDULE C (Form 1040)**

Department of the Treasury Internal Revenue Service (99)

# Profit or Loss From Business

(Sole Proprietorship)

▶ Partnerships, joint ventures, etc., must file Form 1065 or 1065-B.

▶ Attach to Form 1040 or 1041. ▶ See Instructions for Schedule C (Form 1040).

OMB No. 1545-0074

2005

Attachment Sequence No. 09

Name of proprietor | Social security number (SSN)

A Principal business or profession, including product or service (see page C-2 of the instructions) | B Enter code from pages C-8, 9, & 10 ▶

C Business name. If no separate business name, leave blank. | D Employer ID number (EIN), if any

E Business address (including suite or room no.) ▶
City, town or post office, state, and ZIP code

F Accounting method: (1) ☐ Cash (2) ☐ Accrual (3) ☐ Other (specify) ▶

G Did you "materially participate" in the operation of this business during 2005? If "No," see page C-3 for limit on losses ☐ Yes ☐ No

H If you started or acquired this business during 2005, check here ▶ ☐

**Part I Income**

| | | | |
|---|---|---|---|
| 1 | Gross receipts or sales. **Caution.** If this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked, see page C-3 and check here ▶ ☐ | 1 | |
| 2 | Returns and allowances | 2 | |
| 3 | Subtract line 2 from line 1 | 3 | |
| 4 | Cost of goods sold (from line 42 on page 2) | 4 | |
| 5 | **Gross profit.** Subtract line 4 from line 3 | 5 | |
| 6 | Other income, including Federal and state gasoline or fuel tax credit or refund (see page C-3) | 6 | |
| 7 | **Gross income.** Add lines 5 and 6 ▶ | 7 | |

**Part II Expenses.** Enter expenses for business use of your home **only** on line 30.

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 8 | Advertising | 8 | | 18 | Office expense | 18 | |
| 9 | Car and truck expenses (see page C-3) | 9 | | 19 | Pension and profit-sharing plans | 19 | |
| 10 | Commissions and fees | 10 | | 20 | Rent or lease (see page C-5): | | |
| 11 | Contract labor (see page C-4) | 11 | | a | Vehicles, machinery, and equipment | 20a | |
| 12 | Depletion | 12 | | b | Other business property | 20b | |
| 13 | Depreciation and section 179 expense deduction (not included in Part III) (see page C-4) | 13 | | 21 | Repairs and maintenance | 21 | |
| 14 | Employee benefit programs (other than on line 19) | 14 | | 22 | Supplies (not included in Part III) | 22 | |
| 15 | Insurance (other than health) | 15 | | 23 | Taxes and licenses | 23 | |
| 16 | Interest: | | | 24 | Travel, meals, and entertainment: | | |
| a | Mortgage (paid to banks, etc.) | 16a | | a | Travel | 24a | |
| b | Other | 16b | | b | Deductible meals and entertainment (see page C-5) | 24b | |
| 17 | Legal and professional services | 17 | | 25 | Utilities | 25 | |
| | | | | 26 | Wages (less employment credits) | 26 | |
| | | | | 27 | Other expenses (from line 48 on page 2) | 27 | |

| | | | |
|---|---|---|---|
| 28 | **Total expenses** before expenses for business use of home. Add lines 8 through 27 in columns ▶ | 28 | |
| 29 | Tentative profit (loss). Subtract line 28 from line 7 | 29 | |
| 30 | Expenses for business use of your home. Attach **Form 8829** | 30 | |
| 31 | **Net profit or (loss).** Subtract line 30 from line 29.<br>• If a profit, enter on **Form 1040, line 12,** and **also** on **Schedule SE, line 2** (statutory employees, see page C-6). Estates and trusts, enter on Form 1041, line 3.<br>• If a loss, you **must** go to line 32. | 31 | |
| 32 | If you have a loss, check the box that describes your investment in this activity (see page C-6).<br>• If you checked 32a, enter the loss on **Form 1040, line 12,** and **also** on **Schedule SE, line 2** (statutory employees, see page C-6). Estates and trusts, enter on Form 1041, line 3.<br>• If you checked 32b, you **must** attach **Form 6198.** Your loss may be limited. | 32a ☐ All investment is at risk.<br>32b ☐ Some investment is not at risk. | |

**For Paperwork Reduction Act Notice, see page C-7 of the instructions.** Cat. No. 11334P **Schedule C (Form 1040) 2005**

**<u>Schedule F Profit or Loss From Farming</u>**: This "Profit or Loss From Farming" form must include the **entire** page, although the dollar amounts may be blocked out. Note: If a farmer wants an exemption to the minimum fuel purchase requirement, the amount deducted on line **21 must be completed and visible**. A new Schedule F should be placed in the customer file each year. Most often, this will be April 15.

**SCHEDULE F (Form 1040)**

Department of the Treasury Internal Revenue Service (99)

## Profit or Loss From Farming

▶ Attach to Form 1040, Form 1041, Form 1065, or Form 1065-B.

▶ See Instructions for Schedule F (Form 1040).

OMB No. 1545-0074

**2005**

Attachment Sequence No. **14**

Name of proprietor | Social security number (SSN)

A Principal product. Describe in one or two words your principal crop or activity for the current tax year. | B Enter code from Part IV ▶

C Accounting method: (1) ☐ Cash (2) ☐ Accrual | D Employer ID number (EIN), if any

E Did you "materially participate" in the operation of this business during 2005? If "No," see page F-2 for limit on passive losses. ☐ Yes ☐ No

**Part I** **Farm Income—Cash Method. Complete Parts I and II** (Accrual method. Complete Parts II and III, and Part I, line 11.) **Do not include sales of livestock held for draft, breeding, sport, or dairy purposes; report these sales on Form 4797.**

| | | | | | |
|---|---|---|---|---|---|
| 1 | Sales of livestock and other items you bought for resale | 1 | | | |
| 2 | Cost or other basis of livestock and other items reported on line 1 | 2 | | | |
| 3 | Subtract line 2 from line 1 | | | 3 | |
| 4 | Sales of livestock, produce, grains, and other products you raised | | | 4 | |
| 5a | Cooperative distributions (Form(s) 1099-PATR) | 5a | 5b Taxable amount | 5b | |
| 6a | Agricultural program payments (see page F-2) | 6a | 6b Taxable amount | 6b | |
| 7 | Commodity Credit Corporation (CCC) loans (see page F-3): | | | | |
| a | CCC loans reported under election | | | 7a | |
| b | CCC loans forfeited | 7b | 7c Taxable amount | 7c | |
| 8 | Crop insurance proceeds and Federal crop disaster payments (see page F-3): | | | | |
| a | Amount received in 2005 | 8a | 8b Taxable amount | 8b | |
| c | If election to defer to 2006 is attached, check here ▶ ☐ | | 8d Amount deferred from 2004 | 8d | |
| 9 | Custom hire (machine work) income | | | 9 | |
| 10 | Other income, including Federal and state gasoline or fuel tax credit or refund (see page F-3) | | | 10 | |
| 11 | **Gross income.** Add amounts in the right column for lines 3 through 10. If you use the accrual method, enter the amount from Part III, line 51 ▶ | | | 11 | |

**Part II** **Farm Expenses—Cash and Accrual Method.** **Do not** include personal or living expenses such as taxes, insurance, repairs, etc., on your home.

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 12 | Car and truck expenses (see page F-4—also attach **Form 4562**) | 12 | | 25 | Pension and profit-sharing plans | 25 | |
| 13 | Chemicals | 13 | | 26 | Rent or lease (see page F-5): | | |
| 14 | Conservation expenses (see page F-4) | 14 | | a | Vehicles, machinery, and equipment | 26a | |
| 15 | Custom hire (machine work) | 15 | | b | Other (land, animals, etc.) | 26b | |
| 16 | Depreciation and section 179 expense deduction not claimed elsewhere (see page F-4) | 16 | | 27 | Repairs and maintenance | 27 | |
| | | | | 28 | Seeds and plants | 28 | |
| | | | | 29 | Storage and warehousing | 29 | |
| 17 | Employee benefit programs other than on line 25 | 17 | | 30 | Supplies | 30 | |
| | | | | 31 | Taxes | 31 | |
| 18 | Feed | 18 | | 32 | Utilities | 32 | |
| 19 | Fertilizers and lime | 19 | | 33 | Veterinary, breeding, and medicine | 33 | |
| 20 | Freight and trucking | 20 | | 34 | Other expenses (specify): | | |
| 21 | Gasoline, fuel, and oil | 21 | | a | | 34a | |
| 22 | Insurance (other than health) | 22 | | b | | 34b | |
| 23 | Interest: | | | c | | 34c | |
| a | Mortgage (paid to banks, etc.) | 23a | | d | | 34d | |
| b | Other | 23b | | e | | 34e | |
| 24 | Labor hired (less employment credits) | 24 | | f | | 34f | |

| | | | |
|---|---|---|---|
| 35 | **Total expenses.** Add lines 12 through 34f ▶ | 35 | |
| 36 | **Net farm profit or (loss).** Subtract line 35 from line 11.<br>• If a profit, enter on **Form 1040, line 18,** and also on **Schedule SE, line 1.**<br>• If a loss, you **must** go to line 37. Estates, trusts, and partnerships, see page F-6. | 36 | |

37 If you have a loss, you **must** check the box that describes your investment in this activity (see page F-6).
- If you checked 37a, enter the loss on **Form 1040, line 18,** and also on **Schedule SE, line 1.**
- If you checked 37b, you **must** attach **Form 6198.** Your loss may be limited.

37a ☐ All investment is at risk.
37b ☐ Some investment is not at risk.

**For Paperwork Reduction Act Notice, see page F-6 of the instructions.** Cat. No. 11346H **Schedule F (Form 1040) 2005**

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

Form **1120**
Department of the Treasury
Internal Revenue Service

## U.S. Corporation Income Tax Return

For calendar year 2005 or tax year beginning ....., 2005, ending ....., 20 ....
▶ See separate instructions.

OMB No. 1545-0123
**2005**

A Check if:
1 Consolidated return (attach Form 851) ☐
2 Personal holding co. (attach Sch. PH) ☐
3 Personal service corp. (see instructions) ☐
4 Schedule M-3 required (attach Sch. M-3) ☐

Use IRS label. Otherwise, print or type.
Name
Number, street, and room or suite no. If a P.O. box, see instructions.
City or town, state, and ZIP code

B Employer identification number
C Date incorporated
D Total assets (see instructions) $

E Check if: (1) ☐ Initial return (2) ☐ Final return (3) ☐ Name change (4) ☐ Address change

| | | | | | |
|---|---|---|---|---|---|
| Income | 1a | Gross receipts or sales | b Less returns and allowances | c Bal ▶ | 1c |
| | 2 | Cost of goods sold (Schedule A, line 8) | | | 2 |
| | 3 | Gross profit. Subtract line 2 from line 1c | | | 3 |
| | 4 | Dividends (Schedule C, line 19) | | | 4 |
| | 5 | Interest | | | 5 |
| | 6 | Gross rents | | | 6 |
| | 7 | Gross royalties | | | 7 |
| | 8 | Capital gain net income (attach Schedule D (Form 1120)) | | | 8 |
| | 9 | Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797) | | | 9 |
| | 10 | Other income (see instructions—attach schedule) | | | 10 |
| | 11 | **Total income.** Add lines 3 through 10 | | ▶ | 11 |
| Deductions (See instructions for limitations on deductions.) | 12 | Compensation of officers (Schedule E, line 4) | | | 12 |
| | 13 | Salaries and wages (less employment credits) | | | 13 |
| | 14 | Repairs and maintenance | | | 14 |
| | 15 | Bad debts | | | 15 |
| | 16 | Rents | | | 16 |
| | 17 | Taxes and licenses | | | 17 |
| | 18 | Interest | | | 18 |
| | 19 | Charitable contributions (see instructions for 10% limitation) | | | 19 |
| | 20a | Depreciation (attach Form 4562) | 20a | | |
| | b | Less depreciation claimed on Schedule A and elsewhere on return | 20b | | 20c |
| | 21 | Depletion | | | 21 |
| | 22 | Advertising | | | 22 |
| | 23 | Pension, profit-sharing, etc., plans | | | 23 |
| | 24 | Employee benefit programs | | | 24 |
| | 25 | Domestic production activities deduction (attach Form 8903) | | | 25 |
| | 26 | Other deductions (attach schedule) | | | 26 |
| | 27 | **Total deductions.** Add lines 12 through 26 | | ▶ | 27 |
| | 28 | Taxable income before net operating loss deduction and special deductions. Subtract line 27 from line 11 | | | 28 |
| | 29 | **Less:** a Net operating loss deduction (see instructions) | 29a | | |
| | | b Special deductions (Schedule C, line 20) | 29b | | 29c |
| Tax and Payments | 30 | **Taxable income.** Subtract line 29c from line 28 (see instructions if Schedule C, line 12, was completed) | | | 30 |
| | 31 | **Total tax** (Schedule J, line 11) | | | 31 |
| | 32 | **Payments:** a 2004 overpayment credited to 2005 | 32a | | |
| | b | 2005 estimated tax payments | 32b | | |
| | c | Less 2005 refund applied for on Form 4466 | 32c ( ) | d Bal ▶ 32d | |
| | e | Tax deposited with Form 7004 | | 32e | |
| | f | Credits: (1) Form 2439 (2) Form 4136 | | 32f | 32g |
| | 33 | Estimated tax penalty (see instructions). Check if Form 2220 is attached | | ▶ ☐ | 33 |
| | 34 | **Tax due.** If line 32g is smaller than the total of lines 31 and 33, enter amount owed | | | 34 |
| | 35 | **Overpayment.** If line 32g is larger than the total of lines 31 and 33, enter amount overpaid | | | 35 |
| | 36 | Enter amount of line 35 you want: **Credited to 2006 estimated tax** ▶ | | **Refunded** ▶ | 36 |

**Sign Here**
Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.
▶ Signature of officer Date ▶ Title
May the IRS discuss this return with the preparer shown below (see instructions)? ☐ Yes ☐ No

**Paid Preparer's Use Only**
Preparer's signature ▶ Date Check if self-employed ☐ Preparer's SSN or PTIN
Firm's name (or yours if self-employed), address, and ZIP code ▶ EIN Phone no. ( )

For Privacy Act and Paperwork Reduction Act Notice, see separate instructions. Cat. No. 11450Q Form **1120** (2005)

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

Form **1065**
Department of the Treasury
Internal Revenue Service

# U.S. Return of Partnership Income

For calendar year 2005, or tax year beginning ....., 2005, ending ....., 20..... .
▶ See separate instructions.

OMB No. 1545-0099
**2005**

| | | | |
|---|---|---|---|
| A Principal business activity | Use the IRS label. Otherwise, print or type. | Name of partnership | D Employer identification number |
| B Principal product or service | | Number, street, and room or suite no. If a P.O. box, see the instructions. | E Date business started |
| C Business code number | | City or town, state, and ZIP code | F Total assets (see the instructions) $ |

G Check applicable boxes: (1) ☐ Initial return (2) ☐ Final return (3) ☐ Name change (4) ☐ Address change (5) ☐ Amended return
H Check accounting method: (1) ☐ Cash (2) ☐ Accrual (3) ☐ Other (specify) ▶ .....
I Number of Schedules K-1. Attach one for each person who was a partner at any time during the tax year ▶ .....

**Caution.** *Include **only** trade or business income and expenses on lines 1a through 22 below. See the instructions for more information.*

| | | | | | |
|---|---|---|---|---|---|
| Income | 1a Gross receipts or sales | 1a | | | |
| | b Less returns and allowances | 1b | | 1c | |
| | 2 Cost of goods sold (Schedule A, line 8) | | | 2 | |
| | 3 Gross profit. Subtract line 2 from line 1c | | | 3 | |
| | 4 Ordinary income (loss) from other partnerships, estates, and trusts *(attach statement)* | | | 4 | |
| | 5 Net farm profit (loss) *(attach Schedule F (Form 1040))* | | | 5 | |
| | 6 Net gain (loss) from Form 4797, Part II, line 17 (attach Form 4797) | | | 6 | |
| | 7 Other income (loss) *(attach statement)* | | | 7 | |
| | 8 **Total income (loss).** Combine lines 3 through 7 | | | 8 | |
| Deductions (see the instructions for limitations) | 9 Salaries and wages (other than to partners) (less employment credits) | | | 9 | |
| | 10 Guaranteed payments to partners | | | 10 | |
| | 11 Repairs and maintenance | | | 11 | |
| | 12 Bad debts | | | 12 | |
| | 13 Rent | | | 13 | |
| | 14 Taxes and licenses | | | 14 | |
| | 15 Interest | | | 15 | |
| | 16a Depreciation *(if required, attach Form 4562)* | 16a | | | |
| | b Less depreciation reported on Schedule A and elsewhere on return | 16b | | 16c | |
| | 17 Depletion **(Do not deduct oil and gas depletion.)** | | | 17 | |
| | 18 Retirement plans, etc. | | | 18 | |
| | 19 Employee benefit programs | | | 19 | |
| | 20 Other deductions *(attach statement)* | | | 20 | |
| | 21 **Total deductions.** Add the amounts shown in the far right column for lines 9 through 20 | | | 21 | |
| | 22 **Ordinary business income (loss).** Subtract line 21 from line 8 | | | 22 | |

**Sign Here**

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than general partner or limited liability company member) is based on all information of which preparer has any knowledge.

May the IRS discuss this return with the preparer shown below (see instructions)? ☐ Yes ☐ No

▶ Signature of general partner or limited liability company member manager ▶ Date

**Paid Preparer's Use Only**

| | | | |
|---|---|---|---|
| Preparer's signature | Date | Check if self-employed ▶ ☐ | Preparer's SSN or PTIN |
| Firm's name (or yours if self-employed), address, and ZIP code ▶ | | EIN ▶ | |
| | | Phone no. ( ) | |

**For Privacy Act and Paperwork Reduction Act Notice, see separate instructions.** Cat. No. 11390Z Form **1065** (2005)

## Form 2290 Heavy Highway Vehicle Use Tax Return.

Form **2290**
(Rev. July 2007)
Department of the Treasury
Internal Revenue Service

**Heavy Highway Vehicle Use Tax Return**
For the period July 1, 2007, through June 30, 2008
▶ Attach both copies of Schedule 1 to this return.
▶ See the separate instructions.

Keep a copy of this return for your records.
OMB No. 1545-0143

**Type or Print**

Name | Employer identification number ☐☐-☐☐☐☐☐☐☐

Address (number, street, and room or suite no.)

City, state, and ZIP code (For Canadian or Mexican address, see page 4 of the instructions.)

Check here if:
Address change ☐
Final return ☐

FOR IRS USE ONLY
T
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FP
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T

**Part I** **Figuring the Tax**

| | | | Y Y Y Y M M |
|---|---|---|---|
| 1 | Was the vehicle(s) reported on this return used on public highways during **July 2007**? If YES, enter **200707** in the boxes to the right. If NO, see the table on page 3 of the instructions ▶ | 1 | |
| 2 | **Tax.** Enter the **Total** from Form 2290, page 2, column (4) ▶ | 2 | . |
| 3 | Additional tax from increase in taxable gross weight. See page 4 of the instructions ▶ | 3 | . |
| 4 | **Total tax.** Add lines 2 and 3 ▶ | 4 | . |
| 5 | **Credits.** See page 5 of the instructions ▶ | 5 | . |
| 6 | **Balance due.** Subtract line 5 from line 4. This is the amount you owe. If payment through EFTPS, check here ☐ ▶ | 6 | . |

**Part II** **Statement in Support of Suspension** (Complete the statements that apply. Attach additional sheets if needed.)

7 I declare that the vehicles listed in Part II of Schedule 1 are expected to be used on public highways (check the boxes that apply): ☐ 5,000 miles or less ☐ 7,500 miles or less for agricultural vehicles
during the period July 1, 2007, through June 30, 2008, and are suspended from the tax. Complete and attach Schedule 1.

8a I declare that the vehicles listed as suspended on the Form 2290 filed for the period July 1, 2006, through June 30, 2007, were not subject to the tax for that period except for any vehicles listed on line 8b. **Check this box if applicable.** ▶ ☐

b Vehicle identification numbers .....

9 I declare that vehicle identification numbers .....
were listed as suspended on the Form 2290 filed for the period July 1, 2006, through June 30, 2007. These vehicles were sold or transferred to ..... on ..... , .....
At the time of the transfer, the vehicles were still eligible for the suspension of the tax. Attach a separate list if needed.

**Third Party Designee**
Do you want to allow another person to discuss this return with the IRS (see instructions)? ☐ **Yes.** Complete the following. ☐ **No**
Designee's name ▶ | Phone no. ▶ ( ) | Personal identification number (PIN) ▶ ☐☐☐☐☐

**Sign Here**
Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete.
▶ Signature | ▶ Date
Type or print name below signature. | Telephone number ( )

**For Privacy Act and Paperwork Reduction Act Notice, see page 9 of the instructions.** Cat. No. 11250O Form **2290** (Rev. 7-2007)

▲ **Detach here** ▲

Form **2290-V**
(Rev. July 2007)
Department of the Treasury
Internal Revenue Service (99)

**Payment Voucher**
For the period July 1, 2007, through June 30, 2008
See *How To Make Your Payment* on page 6 of the instructions.
▶ **Do not staple or attach this voucher or your payment to your return.**

OMB No. 1545-0143

1 Employer identification number

2 **Enter the amount of your payment.** Dollars | Cents

3 Enter date as shown on line 1 of Form 2290. Y Y Y Y M M

4 Name
Address
City, state, and ZIP code (For Canadian or Mexican address, see instructions.)

Send Form 2290, this voucher, and payment to:
**Internal Revenue Service**
**P.O. Box 1236**
**Charlotte, NC 28201-1236**

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

Form **4868**
Department of the Treasury
Internal Revenue Service (99)

**Application for Automatic Extension of Time To File U.S. Individual Income Tax Return**

OMB No. 1545-0074

**2005**

## What's New

- You can now use Form 4868 to obtain an automatic 6-month extension (generally 4 months if you are "out of the country"). You no longer need to file Form 2688 for an additional extension of time. See *General Instructions* on page 2.
- If you are "out of the country" and are a U.S. citizen or resident, you must check the box on line 8. See *When To File Form 4868* on page 2 and the instructions for line 8 on page 3.

## IRS e-file It's Convenient, Safe, and Secure

IRS *e-file* is the IRS's electronic filing program. You can get an automatic extension of time to file your tax return by filing Form 4868 electronically. You will receive an electronic acknowledgment once you complete the transaction. Keep it with your records. Do not send in Form 4868 if you file electronically.

Complete Form 4868 to use as a worksheet. If you think you may owe tax when you file your return, you will need to estimate your total tax liability and subtract how much you have already paid (lines 4, 5, and 6 below).

If you think you may owe tax and wish to make a payment, you can pay by electronic funds withdrawal using option 1 or you can pay by credit card using option 2. See *1* and *2* on this page for details.

## 1 *E-file* Using Your Personal Computer or Through a Tax Professional

Refer to your tax software package or tax preparer for ways to file electronically. Be sure to have a copy of your 2004 tax return—you will be asked to provide information from the return for taxpayer verification. If you wish to make a payment, you can pay by electronic funds withdrawal (see page 4) or send your payment to the address shown in the middle column under *Where To File a Paper Form 4868* on page 4.

## 2 *E-file* and Pay by Credit Card

You can get an extension if you pay part or all of your estimate of income tax due by using a credit card (American Express® Card, Discover® Card, MasterCard® card, or Visa® card). Your payment must be at least $1. You can pay by phone or over the Internet through one of the service providers listed below.

Each service provider will charge a convenience fee based on the amount of the tax payment you are making. Fees may vary between service providers. You will be told what the fee is during the transaction and will have the option to continue or cancel the transaction. You can also obtain the convenience fee by calling the providers' toll-free automated customer service numbers or visiting their websites. Do not add the convenience fee to your tax payment.

| **Link2Gov Corporation** | **Official Payments Corporation** |
|---|---|
| 1-888-PAY-1040℠ | 1-800-2PAY-TAX℠ |
| (1-888-729-1040) | (1-800-272-9829) |
| 1-888-658-5465 (Customer Service) | 1-877-754-4413 (Customer Service) |
| *www.PAY1040.com* | *www.officialpayments.com* |

**Confirmation number.** You will receive a confirmation number when you pay by credit card. Enter the confirmation number below and keep for your records.

Enter confirmation number here ▶ .....

## File a Paper Form 4868

If you wish to file on paper instead of electronically, fill in the Form 4868 below and mail it to the address shown on page 4. If you are a fiscal year taxpayer, you must file a paper Form 4868.

▼ DETACH HERE ▼

Form **4868**
Department of the Treasury
Internal Revenue Service

**Application for Automatic Extension of Time To File U.S. Individual Income Tax Return**
For calendar year 2005, or other tax year beginning , 2005, ending , 200 .

OMB No. 1545-0074

**2005**

**Caution: Incorrect or missing information may cause a delay in processing.**

**Part I Identification**

1 Your name(s) (see instructions)

Address (see instructions)

City, town, or post office | State | ZIP code

2 Your social security number

3 Spouse's social security number

**Part II Individual Income Tax**

4 Estimate of total tax liability for 2005 . $

5 Total 2005 payments . . . . . .

6 **Balance due.** Subtract line 5 from line 4 (see instructions) . . . . . .

7 Amount you are paying (see instructions) . . ▶

8 Check here if you are "out of the country" and a U.S. citizen or resident . . . . . ▶ ☐

For Privacy Act and Paperwork Reduction Act Notice, see page 4. Cat. No. 13141W Form **4868** (2005)

Business License: A license or permit issued by a government agency is acceptable if it is current and verifiable. These licenses allow a company to do business in certain cities or counties and are usually valid for one year. Business licenses or permits must contain a name, license number and an expiration date. Advise your customers who use a business license to provide a current license to you every year for their customer file. In 2008 a change was made to the OAR, and you may now accept electronically generated documents without first receiving a copy of the original license.

City of GLADSTONE

**Business License**

Amount $25.00
Dated 02/21/01
No.

Applicant represents that not more than persons will regularly assist in conducting the business of in the City of Gladstone, Oregon.

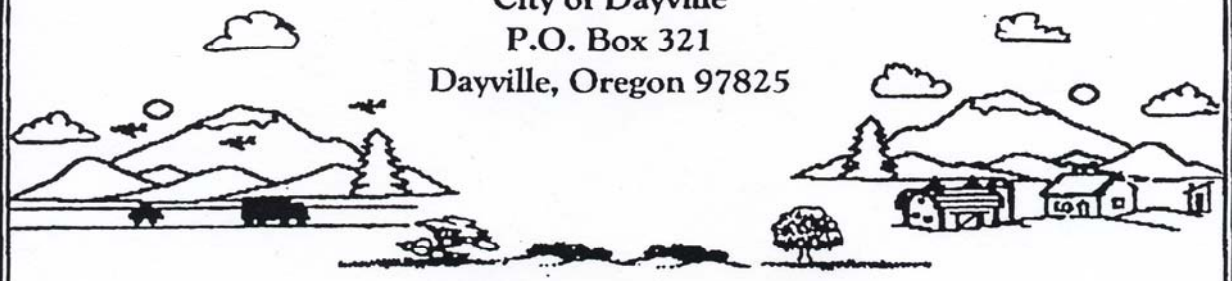
**LICENSE IS ISSUED TO:**

City Recorder

This license must be placed in a conspicuous place. If licensee's place of business is not in Gladstone this license must be carried on person of licensee or his or its employee

# BUSINESS LICENSE

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



This certifies that _____

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

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

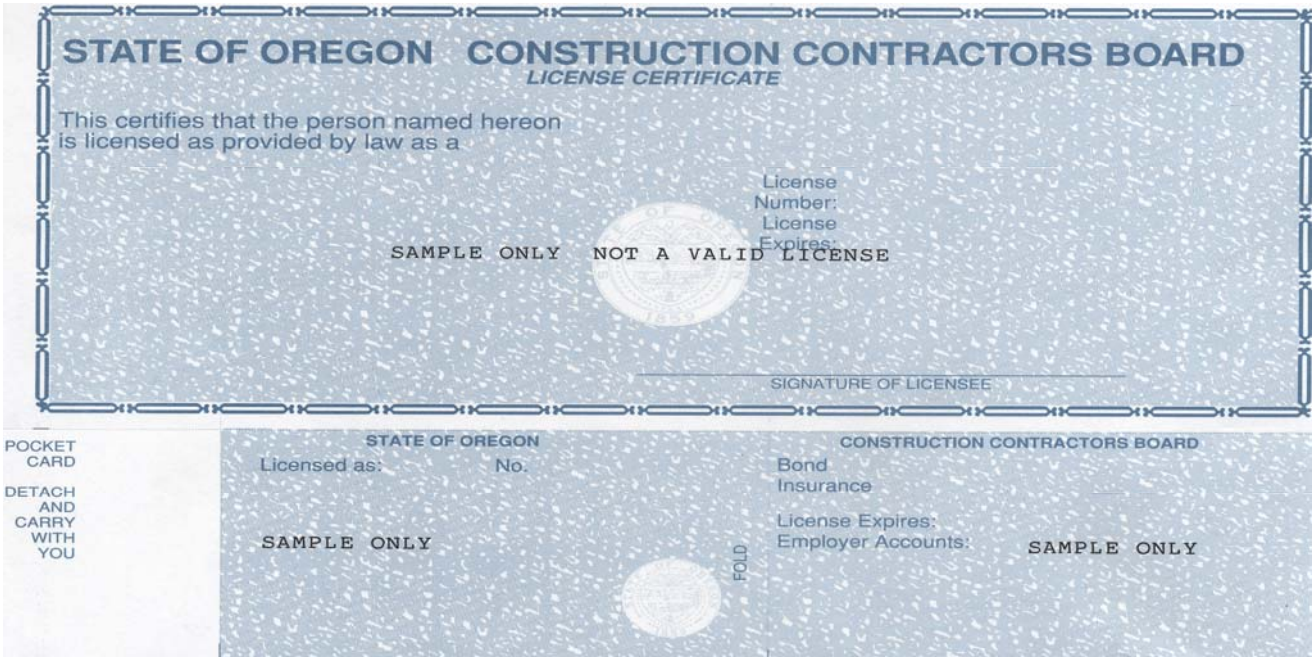
_____
Recorder

_____
Date

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

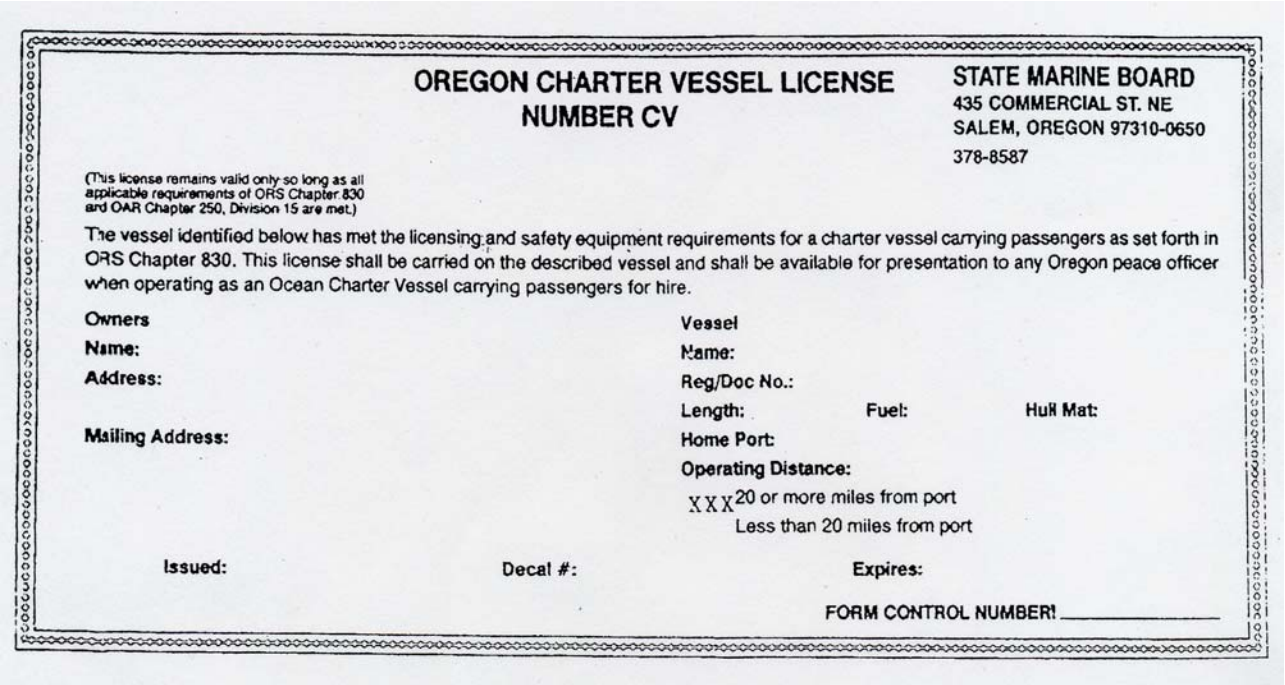
In order for a business of any type to operate in Washington, that business must first apply, pay a fee, be approved, and obtain a Washington business license. As a part of the license, all business entities are assigned a Unified Business Identification (UBI) number. *NOTE: The UBI is only a Tax Reporting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

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




Landscape Contractors Board License: These licenses are issued to landscape business ventures. These licenses are valid for one year. The customer must provide a copy of their LCB license when they sign up. After that, you may access the LCB website to find and print out current license information for your customer's file, if you do not want to request renewals from them each year. To be acceptable, this information must show the status as active. In 2008 a change was made and you may now accept electronically generated documents without first receiving a copy of the original license

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



**OREGON CHARTER VESSEL LICENSE**
**NUMBER CV**

**STATE MARINE BOARD**
435 COMMERCIAL ST. NE
SALEM, OREGON 97310-0650
378-8587

(This license remains valid only so long as all applicable requirements of ORS Chapter 830 and OAR Chapter 250, Division 15 are met.)

The vessel identified below has met the licensing and safety equipment requirements for a charter vessel carrying passengers as set forth in ORS Chapter 830. This license shall be carried on the described vessel and shall be available for presentation to any Oregon peace officer when operating as an Ocean Charter Vessel carrying passengers for hire.

**Owners**
**Name:**
**Address:**

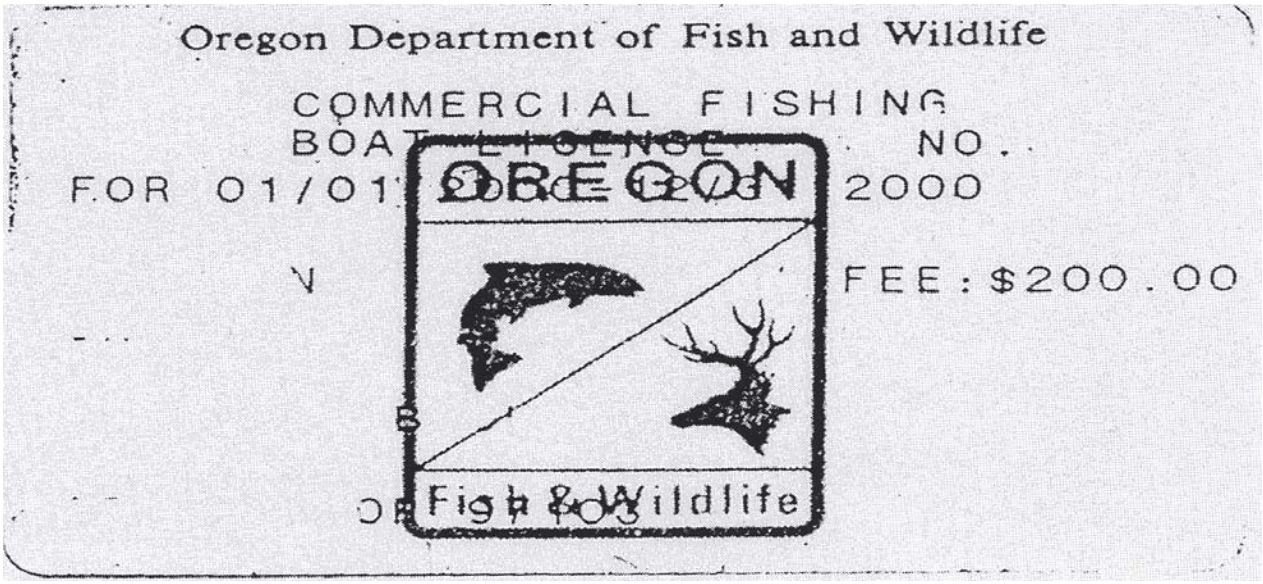
**Mailing Address:**

**Vessel**
**Name:**
**Reg/Doc No.:**
**Length:** **Fuel:** **Hull Mat:**
**Home Port:**
**Operating Distance:**
XXX 20 or more miles from port
Less than 20 miles from port

**Issued:** **Decal #:** **Expires:**

**FORM CONTROL NUMBER!** _____

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



Oregon Department of Fish and Wildlife

COMMERCIAL FISHING
BOAT LICENSE NO.
FOR 01/01 2000
FEE: $200.00

OREGON
Fish & Wildlife

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

**STATE OF OREGON • CAB CARD**

COMMERCIAL REGISTRATION

OR 105500 ** ****** ** ****** ** ****** ** ****** ** ****** ** ****** ** ****** ** ****** ** ****** ** ****** ** ******

FORM 735-9096 (12-01) STK# 321780

VOID IF ALTERED OR ERASED!

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

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

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

SAMPLE ONLY NOT A VALID LICENSE

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

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

**State of Oregon**

**Real Estate Agency**

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

**REAL ESTATE BROKER**

**No.**

STATE OF OREGON REAL ESTATE AGENCY THE UNION

sample

**ISSUE DATE**

**EXPIRATION DATE**

**BY: OREGON REAL ESTATE COMMISSIONER**

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

<u>Assumed Business Name (ABN)</u>: This document only locks in a business name in specific counties so that other companies may not register that name.

Phone: (503) 986-2200
Fax: (503) 378-4381

**Assumed Business Name—New Registration**

Secretary of State
Corporation Division
255 Capitol St. NE, Suite 151
Salem, OR 97310-1327
FilingInOregon.com

Print
Reset
Save As

**REGISTRY NUMBER:** _____
For office use only

In accordance with Oregon Revised Statute 192.410-192.490, the information on this application is public record.
We must release this information to all parties upon request and it will be posted on our website. For office use only

Please Type or Print Legibly in **Black** Ink. Attach Additional Sheet if Necessary.

1) **ASSUMED BUSINESS NAME** (To be registered)

2) **DESCRIPTION OF BUSINESS** (Primary business activity)

3) **PRINCIPAL PLACE OF BUSINESS** (Address, city, state, zip)

4) **NAME OF AUTHORIZED REPRESENTATIVE** (One name only)

5) **MAILING ADDRESS OF AUTHORIZED REPRESENTATIVE**

6) **REGISTRANT'S/OWNER PUBLICLY AVAILABLE ADDRESS** (List name and street address of each person or entity who will conduct or transact business under the assumed business name.) (Attach a separate sheet if necessary.)

| NAME | STREET ADDRESS | CITY/STATE/ZIP |
|---|---|---|
| | | |
| | | |
| | | |

7) **COUNTIES**

☐ **ALL COUNTIES** (Statewide)

| | | | | | |
|---|---|---|---|---|---|
| ☐ Baker | ☐ Crook | ☐ Harney | ☐ Lake | ☐ Morrow | ☐ Union |
| ☐ Benton | ☐ Curry | ☐ Hood River | ☐ Lane | ☐ Multnomah | ☐ Wallowa |
| ☐ Clackamas | ☐ Deschutes | ☐ Jackson | ☐ Lincoln | ☐ Polk | ☐ Wasco |
| ☐ Clatsop | ☐ Douglas | ☐ Jefferson | ☐ Linn | ☐ Sherman | ☐ Washington |
| ☐ Columbia | ☐ Gilliam | ☐ Josephine | ☐ Malheur | ☐ Tillamook | ☐ Wheeler |
| ☐ Coos | ☐ Grant | ☐ Klamath | ☐ Marion | ☐ Umatilla | ☐ Yamhill |

8) **SIGNATURES** (All registrants/owners must sign.)

9) **CONTACT NAME** (To resolve questions with this filing.)

**DAYTIME PHONE NUMBER** (Include area code.)

**FEES**

Required Processing Fee $50
Confirmation Copy (Optional) $5

Processing Fees are nonrefundable.

Please make check payable to "Corporation Division."

**NOTE:**
Fees may be paid with VISA or MasterCard. The card number and expiration date should be submitted on a separate sheet for your protection.

101 (Rev. 01/06)

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

**SCHEDULE E (Form 1040)**

Department of the Treasury Internal Revenue Service (99)

## Supplemental Income and Loss

**(From rental real estate, royalties, partnerships, S corporations, estates, trusts, REMICs, etc.)**

▶ Attach to Form 1040 or Form 1041. ▶ See Instructions for Schedule E (Form 1040).

OMB No. 1545-0074

2005

Attachment Sequence No. 13

Name(s) shown on return

Your social security number

**Part I** **Income or Loss From Rental Real Estate and Royalties** **Note.** If you are in the business of renting personal property, use **Schedule C** or **C-EZ** (see page E-3). Report farm rental income or loss from **Form 4835** on page 2, line 40.

| | | | Yes | No |
|---|---|---|---|---|
| 1 | List the type and location of each **rental real estate property:** | 2 For each rental real estate property listed on line 1, did you or your family use it during the tax year for personal purposes for more than the greater of: • 14 days **or** • 10% of the total days rented at fair rental value? (See page E-3.) | | |
| A | | A | | |
| B | | B | | |
| C | | C | | |

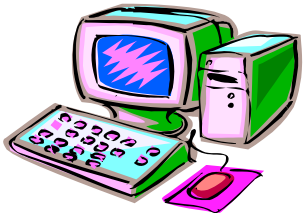
| Income: | | Properties A | Properties B | Properties C | Totals (Add columns A, B, and C.) |
|---|---|---|---|---|---|
| 3 Rents received | 3 | | | | 3 |
| 4 Royalties received | 4 | | | | 4 |
| **Expenses:** | | | | | |
| 5 Advertising | 5 | | | | |
| 6 Auto and travel (see page E-4) | 6 | | | | |
| 7 Cleaning and maintenance | 7 | | | | |
| 8 Commissions | 8 | | | | |
| 9 Insurance | 9 | | | | |
| 10 Legal and other professional fees | 10 | | | | |
| 11 Management fees | 11 | | | | |
| 12 Mortgage interest paid to banks, etc. (see page E-4) | 12 | | | | 12 |
| 13 Other interest | 13 | | | | |
| 14 Repairs | 14 | | | | |
| 15 Supplies | 15 | | | | |
| 16 Taxes | 16 | | | | |
| 17 Utilities | 17 | | | | |
| 18 Other (list) ▶ | 18 | | | | |
| 19 Add lines 5 through 18 | 19 | | | | 19 |
| 20 Depreciation expense or depletion (see page E-4) | 20 | | | | 20 |
| 21 Total expenses. Add lines 19 and 20 | 21 | | | | |
| 22 Income or (loss) from rental real estate or royalty properties. Subtract line 21 from line 3 (rents) or line 4 (royalties). If the result is a (loss), see page E-5 to find out if you must file **Form 6198** | 22 | | | | |
| 23 Deductible rental real estate loss. **Caution.** Your rental real estate loss on line 22 may be limited. See page E-5 to find out if you must file **Form 8582.** Real estate professionals must complete line 43 on page 2 | 23 | ( ) | ( ) | ( ) | |
| 24 **Income.** Add positive amounts shown on line 22. **Do not** include any losses | | | | | 24 |
| 25 **Losses.** Add royalty losses from line 22 and rental real estate losses from line 23. Enter total losses here | | | | | 25 ( ) |
| 26 **Total rental real estate and royalty income or (loss).** Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Form 1040, line 17. Otherwise, include this amount in the total on line 41 on page 2 | | | | | 26 |

**For Paperwork Reduction Act Notice, see page E-7 of the instructions.** Cat. No. 11344L **Schedule E (Form 1040) 2005**

## Electronic Documentation:

The owner/operator may obtain an electronic printout from the internet to add to an established customer file, providing the status of the business is active. **In 2008 a change was made and you may now accept electronically generated documents without first receiving a copy of the original license.** The customer must provide all required documentation when entering into the written agreement. Again, once a customer is established, operators may obtain electronic documentation for their customers, rather than contacting them, if they so choose.

**List of Websites - Possible Electronic Documentation:**



Oregon State Government: www.oregon.gov
Oregon Corporation Division: www.filinginoregon.com
Oregon Building Codes Division: www.oregonbcd.org
Oregon Construction Contractors Board: www.oregon.gov/CCB/
Washington UBI: www.secstate.wa.gov/corps/search.aspx?m=undefined

**Tracking Tips – Ways to Track Documentation:**

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

## 3. 900-Gallon Purchase Requirement:

All accounts must purchase a minimum of 900-gallons total of gasoline, or a combination of gasoline and diesel in each 12-month period. Those customers not purchasing 900 gallons of fuel from your company must provide receipts or a Fuel Purchase Report that shows they purchased a minimum of 900 gallons of gasoline and/or diesel from any source. The 12-month period may not always be January through December, as some businesses can be seasonal. To benefit the customer, the Compliance Specialist will check either the previous full calendar year, and if the customer did not purchase 900 gallons during that time frame, the Compliance Specialist will check 12 months back from the most recent purchase reports available.

**Customers Exempt from 900-Gallon Purchase Requirement:**

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

**Purchase Requirement Tracking Tips – Ways To Monitor This:**

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

**4. Fire Safety Training:**

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

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

- The Oregon Administrative Rules have recently changed, and now require the procedures for filling portable containers. It is important your customers know what type of containers they can fill, and how to correctly fill them to avoid a fire caused by static electricity.
- Recent Oregon Fire Code changes warn to a) Discharge static electricity before fueling. b) Do not reenter your vehicle while fueling; c) If a fire starts do not remove nozzle, use EFSO.
- Revised brochures and a PowerPoint presentation are available on the OSFM website for operator use.

## *FACILITY INSPECTION PROCESS*

**Detailed below is information about how we schedule inspections, what we look for during inspections, how we process reports, and recent Oregon Fire Code changes.**

**Scheduling Inspections:**

Each nonretail and dual operation facility is inspected at least once every year. Compliance Specialists schedule facilities by geographical area. Two weeks advance notice is usually given as a courtesy to owners/operators so that other obligations are not in conflict with the facility inspection date.

**What We Do And Look For:**

We are mandated by Statute ORS 480.375 to conduct annual fire and life safety inspections to ensure emergency equipment, signage, and any other requirements of ORS, OAR, and Oregon Fire Code (OFC) are present and in operating condition.

After the facility inspection is complete, the Compliance Specialist will go back to the office to complete the associated forms and reports. Once all the aspects of the facility inspection are completed, the Compliance Specialist will mail a Notice and Order of Correction form to the operator. This form is used to notify the operator of the results of the inspection. The Notice and Order of Correction will be used to notify:

a) That no deficiencies were found (Keep this for your records. You don't need to mail it back.), or
b) The deficiencies that were identified and the amount of time given to make the corrections. Once a correction has been made, note the date it was corrected on the same line as the deficiency being corrected, but under the "Date Abated" column. An authorized company representative must sign the Notice and Order to certify the corrections have been made. Keep a copy of the Notice and Order for your records and mail the original to OSFM, or you can fax a copy to OSFM at 503-373-1825.

**Cardlock Facility Requirements:**

**Weekly Site Visits:**

Owners or Operators of Nonretail and Conditional Nonretail facilities must maintain documentation to demonstrate that, at a minimum, weekly site visits of each Nonretail and Conditional Nonretail Facility have been performed. Such documentation must be noted on forms approved by the OSFM, and must be readily accessible at the records inspection to demonstrate this requirement has been met. Copies of the weekly site inspection sheets will be collected at the records inspection each year.

**Emergency Equipment:**

- Emergency fuel shut-off (EFSO) device mounted within 100 feet, but no nearer than 20 feet of any fuel dispensing pump;
- Fire extinguisher with a minimum classification of 2A, 20B:C, mounted within 75 feet of any fuel dispensing pump;
- A fire alarm transmitting device or telephone, not requiring a coin to operate;
- Breakaway device and automatic-closing nozzle with latch-open device.

**Signage:**

- If a fire starts do not remove the nozzle, use EFSO;
- No Smoking, Do Not Fill Unapproved Containers, Shut Off Motor;
- EPSO and Fire Extinguisher locations and instructions;
- In Case of Fire, Spill, or Release and operator phone number and facility address;
- Operating instructions, It is a violation…. (All signs must be clearly readable and conspicuously posted; cannot be faded beyond readability, torn/broken, or missing).
- Portable containers shall not be filled while located inside a trunk, passenger compartment, or truck bed of a vehicle.
- Discharge static electricity before fueling.
- Do not reenter your vehicle while fueling.

**Additional Oregon Fire Code Requirements:**

Additionally, the Compliance Specialists inspect cardlock facilities in accordance with Chapter 22, 3, 27, and 34 of the Oregon Fire Code (OFC), other codes and NFPA. Some of these OFC requirements include:

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

## *RECENT OREGON FIRE CODE CHANGES*

Twenty-foot distance separation (See facility licenses-Dual operation by distance): Nonretail and retail pump islands may be separated by a distance of no less than 20 feet, provided prior approval is given by the Office of State Fire Marshal, and that an approved barrier is installed according to the provisions the Oregon Fire Code. If you are considering this distance separation, please contact our office prior to construction to ensure the facility meets current code requirements.
New Signage required: Portable containers shall not be filled while located inside a trunk, passenger compartment, or truck bed of a vehicle. Discharge static electricity before fueling. Do not reenter your vehicle while fueling. If a fire starts, do not remove the nozzle, use the EFSO.

# *COMPLAINT INVESTIGATIONS*

**When We Ask for Documentation:**

Documentation is requested from the facility owner/operator when an alleged violation of Class 1 flammable liquid fuel dispensing is observed or reported. The facility owner/operator shall demonstrate that all nonretail and conditional use customers dispensing Class 1 flammable liquids at their facilities meet the requirements of Oregon Revised Statutes and Oregon Administrative Rules.

**What to Do if This is Your Account:**

Provide the information requested in the letter from the OSFM within 10 days of receipt. The information that you will need to provide is as follows:

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

**What to Do if This is Not Your Account:**

The facility operator shall either contact the host operator directly to obtain the required documentation and forward that documentation to the Office of State Fire Marshal: ***or***
The facility operator shall provide the foreign host name to the Office of State Fire Marshal for action.

**Illegal Fueling:**

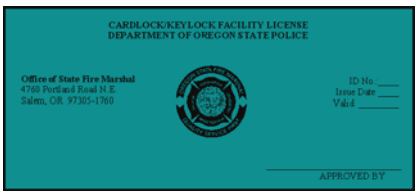
An illegal fueling is where an individual fuels a vehicle or container at a cardlock facility when the fuel is not being used for business purposes. Some examples of illegal fueling are: A customer uses a cardlock facility to fuel their personal vehicle when it will not be used in the course of business; an employee uses a cardlock facility to fuel their personal vehicle either without having permission from their employer or the personal vehicle wasn't being used for business purposes; a parent gives their child a card to use to fuel their vehicle for personal use.

**What to Do if an Illegal Fueling is Discovered:**

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

# *CARDLOCK FACILITY LICENSES*

**Types of Facility Licenses:**


CARDLOCK/KEYLOCK FACILITY LICENSE
DEPARTMENT OF OREGON STATE POLICE

Office of State Fire Marshal
4760 Portland Road N.E.
Salem, OR 97305-1760

ID No. ____
Issue Date ____
Valid _____

APPROVED BY

- Nonretail (only a cardlock facility, no retail operations);
- Conditional Use (Must be located at least 7 miles from the nearest retail facility, and other undue hardship conditions must be demonstrated);
- Dual operation separated by distance (cardlock and retail pump islands are separated by at least 50 feet, or 20 feet if approved by the State Fire Marshal);
- Dual operation separated by time (cardlock and retail operations utilizing the same dispensers but operations are at separate, established time periods).

**License Renewals:**

**Determining your nonretail customer count:**
**Please remember that the Cardlock year starts October 1 and goes through September 30 of each year.**

A current nonretail customer list is requested at the time of the records inspection. The number of nonretail customers that enter into a written agreement with the operator to **access** Class 1 flammable liquid dispensing at **Oregon** cardlock facilities at any time during the license year determines the count.

1. If your nonretail customer list includes *active gasoline **access**, diesel only, duplicate AND closed* accounts after the beginning of the license year, the count will be adjusted during the inspection.

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

At the time of license renewal, use this customer count form to assist you in establishing your total count. To the established customer count number, add all new customers you sign up from the date of that particular records inspection to the date you pay your license renewal. Do not include any **new** duplicate or **new** diesel accounts.

For example: At the inspection on March 10th, your customer count is established as being 220. You agree and initial the count. Your renewal is received and paid on August 15th of the same year. Since March 10th to August 15th you have signed up 10 new gas cardlock customers. The total customer count you will pay is 230. Then between August 15th (the date you paid) and September 30th (the end of the cardlock year) you have gotten another 2 customers. After October 1st of the same year, send an additional check to our office for those 2 customers. If you do not pay for customers signed up during that time, you will be asked to pay for them at the next audit.

*Payment at license renewal is for all accounts that had entered into a written agreement and had access to dispense Class 1 flammable liquids **in Oregon** during the license year, **PLUS** any new accounts signed up after the records inspection and up to the end of the current license year.*

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

**Application Forms:**

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

**Timelines for Renewals:**

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

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

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

Office of State Fire Marshal
License and Permit Services Unit
PO Box 4395, Unit 09
Portland OR 97208-4395

## *OPENING NEW FACILITIES*

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

## *BUYING/SELLING A FACILITY*

Contact the OSFM as soon as possible to advise of the change of ownership, the date of change, and the status of the facility. If new ownership is planned, the OSFM will need to send an application to the new owner to update the facility license to include the new owner name and information. After the sale, the new owner needs to obtain written agreements, proof of initial fire safety training, and any documents proving "grandfather" status.

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

## *CHANGE IN FACILITY STATUS*

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

## *CITATION AND CIVIL PENALTY ACTION*

OAR 837-020-0040. All penalties are imposed in accordance with the following penalty matrix established by the State Fire Marshal. Penalties *may* be based on history, violation types, number of instances of violations identified, and severity of violations. Penalties may be issued for each violation.

**Penalty Matrix**

| **Violation Types** | | **Penalty Instance** | | |
|---|---|---|---|---|
| | | **Level 1** | **2** | **3** |
| **I.** | **Least** | $25 | $50 | $75 |
| **II.** | **Minimal** | $50 | $75 | $150 |
| **III.** | **Moderate** | $150 | $200 | $250 |
| **IV.** | **Severe** | $300 | $400 | $500 |

**TYPE I: LEAST**
Eligibility Documentation (excluding safety training)
Signs –
Retail/Nonretail locations
Phone # of operator
It is a violation of law…
Days and hours of operation of time separation facility not present or correct
Other _____

**TYPE II: MINIMAL**
License applications not received by deadline
AST labels for above ground tanks not present
Dispensing instructions not present
Other _____

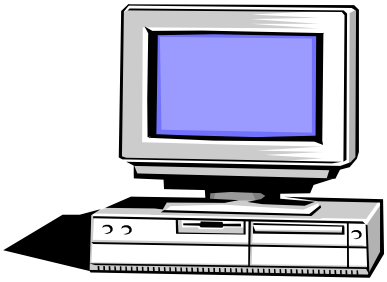
**TYPE III: MODERATE**
Unlawful dispensing at nonretail facilities
Certification of correction of deficiencies not provided in accordance with Notice and Order
Weekly Site Inspections not done on a regular basis
Missing Signs –

- No Smoking, Shut Off Motor
- Emergency Fuel Shut Off Device location
- Fire Extinguisher location
- Do Not Fill Unapproved Containers
- In Case of Fire, Spill or Release
- Filling Portable containers
- Discharge static electricity

Other _____

**TYPE IV: SEVERE**
Falsified license application
Required facility equipment not present or not in good working order
Safety training not provided prior to allowing customer to dispense fuel
Unlawful dispensing at retail facilities
Operating a nonretail facility or conditional nonretail facility without a license
Other_____

## *HOW TO CONTACT US FOR ASSISTANCE*



**Office of State Fire Marshal**
**License and Permit Services**
**Cardlock Program**
**4760 Portland Road NE**
**Salem OR 97305-1760**
**(503) 373-1540**
**FAX (503) 373-1825**

Anita Phillips, Manager, License & Permit Services, Ext. 264
Jo Noffsinger, Cardlock Compliance Specialist, Ext. 286
Art Spond, Cardlock Compliance Specialist, Ext. 287
Sharon Kraw, Cardlock Administrative Specialist, Ext. 285

**Where to send payments:**

**Office of State Fire Marshal**
**License and Permit Services Unit**
**PO Box 4395, Unit 09**
**Portland, OR 97208-4395**