Oregon Office of State Fire Marshal

License & Permit Branch

Non-Retail Fuel Dispensing Program

Oregon Revised Statutes (ORS) 480.310 through 480.390
Oregon Administrative Rules (OAR) 837-020-0025 through 837-020-0125

Prevention • Preparedness • Response

A New Name

The Office of State Fire Marshal has gone through some changes during the past year. One of those changes was renaming the sections and programs of the office to be more aligned with the National Incident Management and Incident Command System. What were units are now branches. We are now the Non-Retail Fuel Dispensing Program which is under the License and Permits (L&P) Branch.

New Staff

We have a new Compliance Specialist in the Non-Retail Fueling program. Mark Johnston is in the position previously held by Art Spond. Mark has been with the Office of State Fire Marshal for ten years as a Compliance Specialist.

Schedule F Tax Form

It appears the IRS has changed the Schedule F form 1040 slightly. Previously line 21 or lines 34 A through F were required to be completed to be exempt from the minimum gallon purchase requirement. These have been changed to lines 19 or 32 A through F for the 2011 tax year. Remember the lines must show the dollar amount and if one of the 32 A-F lines is used, there must be a description of the expense. (Gasoline, diesel, etc.) All other dollar amounts on the form can be lined through.

If the schedule F form is being used only as a proof of business, lines 19 or 32 A-F do not have to be completed.

Electronic Proof of Business

There may be some confusion about what business entity types filed with the Oregon Secretary of State, Corporation Division are acceptable as a proof of business.

The designation of Assumed Business Name (ABN) is not usually acceptable as proof of business. The exception to this is if an ABN operates under a corporation or if the corporation has other companies filed as an ABN instead of a corporation. However, both must be active and documentation clearly showing the ABN is under the corporation.

In general, all of the other entity types are acceptable proof of business. (i.e. corporations, partnerships, companies)

If you have any doubt about what is being provided to you for proof of business, we suggest that you contact us or require another form of proof from your customer.

Speaking of proof of business - for those customers providing the Schedule C or F tax return forms as business proof, be sure they are providing forms for the most recent tax year.

900 Gallon Grandfather Exemption

If a customer is claiming to be exempt from the minimum 900 gallon purchase requirement because they have been a customer on and since June 30, 1991, a document dated June 30, 1991, or before must be in the customer's file.

If the customer is grandfathered with another operator but is perhaps a new customer to your company, a copy of a document dated June 30, 1991, or before from the other operator's file may be used in your file to show proof of the grandfather exemption.

Questions? Just Ask!

If at any time you have a question about the non-retail fuel dispensing program, its rules, statues, or requirements, we invite you to call our office. We would prefer to have an opportunity to assist you with your question now than perhaps have the issue be a compliance violation in the future. Our Phone Numbers:

Anita Phillips-License & Permits Manager
(503) 934-8264

Cynthia DeForest-Compliance Specialist
(503) 934-8286

Mark Johnston-Compliance Specialist
(503) 934-8287

Nicole Lewis-Cardlock Support
(503) 934-8285

The Signed Agreement

While conducting records inspection this year, it's been noticed that on occasion a customer will indicate they will provide a business license or other document for proof of business. However, the document they say they will provide is not in their file.

It is important to review the signed agreement the customer has returned to you. It should be filled out completely and accurately. If the customer claims to be grandfathered for the gallon requirement, be sure they are providing documentation that shows that. If they indicate they will provide a Schedule C or F tax return or a business license, or some other document as a proof of business, be sure they do so. It is the operator's responsibility to be sure the customer meets the requirements and the proper documentation is in the customers file.

We suggest you obtain all documentation prior to giving the customer their cards. Once they have their cards and are going about their business, it may be difficult to obtain the additional documentation without frustrating your customer.

Office of State Fire Marshal
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