

# FUELS TAX COMPLIANCE GUIDE FOR REGISTERED BULK DISTRIBUTORS



Fuels Tax Group



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# Introduction to Fuel Tax in the State of Oregon

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

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

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

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

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

- **Motor Vehicle Fuel and Aircraft Fuel** (gasoline, gasoline blends, and aviation fuel)
- **Use Fuel** (diesel, bio-diesel, propane, compressed natural gas, etc.)

Use Fuel is broken down further into three categories:

- **Use Fuel Seller** – Retail station, Fleet Fueling operation or Cardlock facility
- **Use Fuel User** – someone who purchases untaxed fuel for use on-road
- **Registered Bulk Distributor** - sells bulk Use Fuel but does not meet definition of a Use Fuel Seller

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

# Registered Bulk Distributors

**NOTE:** This guide does not replace nor change Oregon Revised Statute (ORS) 319 or any Administrative Rule. Answers are condensed and simplified for convenience. See the ORS, Chapter 319, or the Oregon Administrative Rules for complete laws and requirements. Contact the Fuels Tax Group for unusual circumstances or questions.

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

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

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

## **What is Use Fuel?**

Diesel, bio-diesel, propane, compressed natural gas (CNG), liquified natural gas (LNG) or any other liquid or gas usable as fuel for the operation of motor vehicles.

- Use Fuel is taxed at 38¢/gallon (subject to periodic increases)

## **Do I have to become registered as a Use Fuel Bulk Distributor?**

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

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

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

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

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

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

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

The process begins with registering in the Oregon Fuels Tax System (OFTS), completing a license application. Once this process is completed, any applicable documents are provided, and the information is verified; a license is issued. Additional registration details include:

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

See the section entitled “Application and Registration Process”.

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

Compliance with Fuel Tax law consists of several things:

- Record keeping – You must keep the following records
  - Tank inventory readings (at least monthly) for each bulk tank
  - Purchase invoices from your suppliers
  - Sales and distribution records for fuel removed from your tank
  - Customer invoices, including the Oregon Use Fuel tax collected, if any
- Reporting
  - Online submission of Use Fuel Bulk Distributor Report
  - Summary of activity for the reporting period
  - Supporting schedules to provide transaction detail
  - Submission of payment of the tax liability (if applicable)
  - Reports are due on 25th of the next calendar month
    - If the due date falls on a weekend or holiday, the due date is the next business day.
- Compliance
  - Participation in and cooperation with periodic audits.
  - Required records must be made available upon request during normal business hours.
  - If the auditor has to go outside of Oregon in order to examine records, the licensee will be required to pay the state for travel expenses. This includes transportation, meals, and lodging costs.

## **What if I add or remove storage locations?**

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

## **What is involved in an audit?**

Audits review reports and verify the accuracy of information reported. Audits are completed from our office or at the licensee or registrant's location. Supporting documents may be requested in an audit. This includes items listed in the "Recordkeeping" section of this guide.

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

We will contact current licensees/registrants with updated information or reporting requirements, changes in application of Fuels Tax law or changes in industry that affect compliance.

We will contact you in writing for:

- Reports/payments not received.
- Errors in tax reports resulting in a change to the tax owed.
- Errors or missing required information.
- Any other issue that requires your attention.

We are available Monday through Friday 8:00am-5:00pm.

## **How do I cancel my Use Fuel Bulk Distributor Registration?**

License cancellations are requested through the Oregon Fuels Tax System. If necessary, requests may be submitted in writing to the Fuels Tax Group or by completing a cancellation form (available on the Fuels Tax Group website at <https://www.oregon.gov/ODOT/FTG/Pages/Fuels-Tax-Forms.aspx>). The written request must contain:

- Licensee information.

- Last date of operation.
- State of business (closed, sold, no longer selling Use Fuel, etc.).
- Reason you no longer need the license.
- Name and contact information of new owner.

Your license cancellation will become effective 30 days after ODOT receives your request. You must continue to file tax reports through the cancellation date. List your ending tank inventory readings with your last report.

**NOTE:** Writing “final report” or similar verbiage on the tax report may not result in your license being canceled timely. All information listed above must be included when requesting a cancellation.

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

No, Use Fuel Bulk Distributors are required to report monthly. At this time, there is no option to change the reporting frequency.

## Application and Registration Process

Account Applications and License Registrations are submitted through the Oregon Fuels Tax System. If additional information is needed, we will attempt to make contact by phone, email or postal mail to obtain the information. When all the required information is provided, the license will be issued.

### Completing the Application

The Fuels Tax Group website contains a link to the Oregon Fuels Tax System as well as tutorials for completing the registration and application processes: <http://fuelstax.Oregon.gov>

Information needed to complete the process include:

- type of operation
- ownership information
  - Articles of Incorporation
  - LLC Operating Agreement
  - Partnership Agreement
  - Charter or Certificate of Authority To Do Business
  - any other document showing owners of the business;
- list of storage facilities in Oregon
- previous owner (if applicable)
- bulk storage information
- date of first sale of fuel
- suppliers

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

## Tax Report and Schedule Instructions

The Use Fuel Bulk Distributor Report and supporting schedules are designed to provide the necessary information for the Fuels Tax Group to verify the accuracy of the information being reported.

**In the event the Oregon Fuels Tax System is not available, the tax report may be submitted using a paper report. Complete the report as follows:**

### ***Line By Line Instructions***

***NOTE: Schedules should be completed prior to completing the Tax Report.***

## USE FUEL BULK DISTRIBUTOR REPORT (Form 734-2831)

***General Purpose*** - to provide summary information of fuel purchases and sales used to determine Oregon tax liability, interest, and penalties for use fuel.

### **Company Information:**

Enter the name under which your registration is issued, Tax Identification Number, license number, calendar month and the year for which this report is filed, address and name and title of report preparer.

### **Required Supporting Schedules:**

- Dealer Schedule of Receipts
- Dealer Schedule of Disbursements



**Line 1 - Total Use Fuel Handled** - Enter the total purchases from Schedule 2.


**Line 2 - Ex-Tax Bulk Diesel Gallons** - Enter the total gallons from Schedule 6 -- deliveries to customers without Oregon tax.

**Line 3 - Tax Collected Bulk Diesel Gallons** - Enter the total gallons from Schedule 5 -- deliveries to customers which included the Oregon tax.

**Line 4 - Use Fuel Tax** - Multiply the gallons on line 3 times the current tax rate.

**SIGNATURE** - Sign the report and include Printed Name, Title and date.

**Example of Tax Report**

		OREGON DEPARTMENT OF TRANSPORTATION FUELS TAX GROUP, MS 21 355 CAPITOL ST NE SALEM OR 97301-3871 PH: (503) 378-8150 OR (888) 753-2525 FAX: (503) 378-3060		Website: <a href="http://fueltax.oregon.gov">http://fueltax.oregon.gov</a> email: <a href="mailto:ODOFuelsTax@odot.state.or.us">ODOFuelsTax@odot.state.or.us</a>			
<b>USE FUEL BULK DISTRIBUTOR REPORT</b>						RESET PAGE	RESET ALL PAGES
COMPANY INFORMATION						PRINT PAGE	PRINT ALL PAGES
COMPANY NAME		FEIN	ODOT REGISTRY NUMBER	TAX REPORT PERIOD	<input type="checkbox"/> AMENDMENT		
ADDRESS	CITY	STATE	ZIP CODE	NAME AND TITLE OF PREPARER			
USE FUEL REPORTING						GALLONS	DOLLARS
1. TOTAL USE FUEL HANDLED (SCHEDULE 2 TOTAL)							
2. EX-TAX BULK DIESEL GALLONS (SCHEDULE 6 TOTAL)							
3. TAX-COLLECTED BULK DIESEL GALLONS (SCHEDULE 5 TOTAL)							
4. USE FUEL TAX (MULTIPLY GALLONS ON LINE 3 BY THE CURRENT TAX RATE OF 0.36)							\$
SIGNATURE							
CERTIFICATION OF SELLER: I HEREBY CERTIFY THAT THIS REPORT, INCLUDING THE ACCOMPANYING SCHEDULES AND STATEMENTS, IS A FULL, TRUE, AND COMPLETE REPORT OF THE NUMBER OF GALLONS OF "FUEL" AS DEFINED BY ORS 319.520 HANDLED DURING THE REPORT PERIOD.							
NOTE: THIS REPORT MUST BE SIGNED BY A PRINCIPAL OFFICER OR BY AN AUTHORIZED AGENT WHEN MADE BY A CORPORATION, AND BY THE MANAGING AGENT OR OWNER WHEN MADE BY A FIRM OR ASSOCIATION OR BY AN INDIVIDUAL FOR HIS OR HER OWN REPORT.							
SIGNATURE		PRINT NAME		TITLE	DATE		
FORM 734-2831 (1-20) MAKE CHECKS PAYABLE TO OREGON DEPARTMENT OF TRANSPORTATION							

## SCHEDULE 2 – SCHEDULE OF RECEIPTS (USE FUEL PURCHASES)

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

### Company Information:

Enter the name under which your registration is issued, Tax Identification Number, license number, calendar month and the year for which this report is filed, address and name and title of report preparer.

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

### Products to report:

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

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

### CARRIER INFORMATION: Columns 1 through 3

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

### MODE (of transport):

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

**Point of Origin** - An Origin is the storage facility from which the fuel was removed. This may be a terminal location or the supplier's bulk location. If from a terminal, enter the terminal location. The applicable Oregon choices are:

T910R4450 Aircraft Service International, Inc  
T930R4456 Chevron USA, Inc.- Portland  
T930R4464 ConocoPhillips PL - Portland  
T930R4457 Kinder Morgan Liquid Terminals, LLC  
T930R4460 Kinder Morgan Tank Storage Terminal  
T930R4458 McCall Oil and Chemical Corp.  
T930R4466 Olympic Pipeline Company - Portland  
T930R4464 Phillips 66 PL – Portland  
T930R4455 Seaport Midstream Partners, LLC  
T930R4454 SFPP, LP  
T930R4461 Shell Oil Products US  
T930R4459 Shore Terminals LLC - Portland  
T930R4452 Tidewater Terminal – Umatilla  
T930R4463 Time Oil Co. - Portland  
T930R4453 Tosco Corp. - Coos Bay

T910R4465 Union Pacific Railroad Co.

T930R4465 Zenith Energy Holdings

If from a supplier's bulk location, enter the Location code supplied by the Fuels Tax Group.

If the fuel was imported, enter the city and state of Origin.

**Point of Destination** - Enter the Location code for your bulk storage location, if applicable, or the end customers Location code supplied by the Fuels Tax Group. For exports, enter the destination city and state where the fuel was unloaded.

**Supplier's Name (6) and FEIN (7)** - The company from which you purchased the fuel, and their Tax identification Number.

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

**Document Number** - Enter the bill of lading number. If a bill of lading was not issued, enter the shipping document/delivery ticket number.

**Net Gallons** - Enter net gallons purchased on a load by load basis. Round load by load gallons to the nearest whole gallon.

**Gross Gallons** - Enter gross gallons purchased on a load by load basis. Round load by load gallons to the nearest whole gallon.

**Billed Gallons** - Enter billed gallons purchased on a load by load basis. Round load by load gallons to the nearest whole gallon.

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



## SCHEDULE OF DISBURSEMENTS - 5 and 6 - BULK USE FUEL SALES

Schedule 5 is used to report taxable sales of fuel in bulk and schedule 6 is used to report ex-tax sales of fuel in bulk.

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

### Company Information:

Enter the name under which your registration is issued, Tax Identification Number, license number, calendar month and the year for which this report is filed, address and name and title of report preparer.

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

### Products to report:

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

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

### CARRIER INFORMATION: Columns 1 through 3

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

### MODE (of transport):

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

**Point of Origin** - Enter the Location code for your bulk storage location, if applicable, or the Location code of the storage facility from which the fuel was removed. This may be a terminal location or the supplier's bulk location. If the terminal is known, enter the terminal location. The applicable Oregon choices are:

T910R4450 Aircraft Service International, Inc  
T930R4456 Chevron USA, Inc.- Portland  
T930R4464 ConocoPhillips PL - Portland  
T930R4457 Kinder Morgan Liquid Terminals, LLC  
T930R4460 Kinder Morgan Tank Storage Terminal  
T930R4458 McCall Oil and Chemical Corp.  
T930R4466 Olympic Pipeline Company - Portland  
T930R4464 Phillips 66 PL – Portland  
T930R4455 Seaport Midstream Partners, LLC  
T930R4454 SFPP, LP  
T930R4461 Shell Oil Products US  
T930R4459 Shore Terminals LLC - Portland

T930R4452 Tidewater Terminal – Umatilla  
T930R4463 Time Oil Co. - Portland  
T930R4453 Tosco Corp. - Coos Bay  
T910R4465 Union Pacific Railroad Co.  
T930R4465 Zenith Energy Holdings

If the fuel was imported, enter the city and state of Origin.

**Point of Destination** - Enter the end customers Location code supplied by the Fuels Tax Group. For exports, enter the destination city and state where the fuel was unloaded.

**Buyer's Name (6) and FEIN (7)** - The company purchasing the fuel, and their Tax identification Number.

**Date Shipped** - The date the fuel was delivered to your customer's location. This may be different from the load date if the fuel was in transport overnight.

**Document Number** - Enter the bill of lading number. If a bill of lading was not issued, enter the shipping document/delivery ticket number.

**Net Gallons** - Enter net gallons purchased on a load by load basis. Round load by load gallons to the nearest whole gallon.

**Gross Gallons** - Enter gross gallons purchased on a load by load basis. Round load by load gallons to the nearest whole gallon.

**Billed Gallons** - Enter billed gallons purchased on a load by load basis. Round load by load gallons to the nearest whole gallon.

Forward the total gallons from column 12 (billed gallons) to line 2 or 3 of the Bulk Distributor Report.

Example of Schedule of Disbursements



OREGON DEPARTMENT OF TRANSPORTATION  
 FUELS TAX GROUP, MS 21  
 355 CAPITOL ST NE  
 SALEM OR 97301-3871  
 PH: (503) 375-6150 OR (888) 755-2525  
 FAX: (503) 375-3080

**USE FUEL BULK DISTRIBUTOR REPORT**  
**SCHEDULE OF DISBURSEMENTS - BULK**

Website: <http://fueltax.oregon.gov>  
 Email: [DDOTFuelTax@odot.state.or.us](mailto:DDOTFuelTax@odot.state.or.us)

SCHEDULE 6

COMPANY INFORMATION											
COMPANY NAME				FEIN	ODOT REGISTRY NUMBER	TAX REPORT PERIOD		SCHEDULE CODE	PRODUCT CODE		
								6			
(1) CARRIER NAME	(2) CARRIER FEIN	(3) MODE	(4) POINT OF ORIGIN	(5) POINT OF DESTINATION	(6) BUYER NAME	(7) BUYER FEIN	(8) DATE SHIPPED	(9) DOCUMENT NUMBER	(10) NET GALLONS	(11) GROSS GALLONS	(12) BILLED GALLONS
<b>TOTAL</b>											

## AMENDING TAX REPORTS

The purpose of amended reports is to show increases or decreases to gallons and amounts previously reported for a given period.

**NOTE:** Do not show amendments for multiple report periods on the same amended report.

Complete a tax report form in the same manner as detailed above but check the AMENDMENT box on page 1.

For unreported information, only include data omitted from the original report. To correct previously reported information, enter the data as originally reported but with negative gallons. Then report it on the correct schedule as positive gallons. This may result in additional tax owed (unreported taxed sales) or a credit (over-reported taxed sales). In some cases, it may result in a zero report if the data being reported was not subject to tax.

## Record Keeping and Documentation

Use Fuel Bulk Distributors will report on a calendar month. All records are to be maintained using a calendar month.

### Basic Recordkeeping

Use Fuel Bulk Distributors are required to maintain the following records for a period of three years:

- A purchase journal or other record of fuel received supported by purchase invoices;
- A record of all bulk fuel storage showing the gallons of fuel handled during each month with an analysis as to inventories, receipts, sales, use, and transfers;
- A physical inventory of bulk fuel storage shall be recorded at least at the end of each month and preserved for audit purposes (tank inventory reading);
- A record shall be kept of each sale or other withdrawal of fuel from bulk storage. Invoices upon which tax collections are recorded shall be kept separate and apart from other sales invoices.

## Terminology and Definitions

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

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

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

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

**Rounding:** Gallons carried forward to the summary page of the distributor report are reported in whole gallons. For example, 45,495.501 rounds up to 45,496, while 53,437.492 rounds down to 53,437. Rounding should be done on the schedule total, not each individual sale.

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





## CONTACT INFORMATION

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

### FOR GENERAL CORRESPONDENCE

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

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

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

### MAIL REPORTS AND PAYMENTS TO

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

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



