



FUELS TAX ELECTRONIC DATA EXCHANGE AGREEMENT FOR ELECTRONIC DATA EXCHANGE USING XML

This Agreement is entered into on _____ by and between the **State of Oregon, Department of Transportation** ("ODOT") and _____
DATE LICENSEE

ODOT and the Licensee wish to provide a means by which the Licensee will file its tax forms by electronically transmitting data, in lieu of submitting conventional, paper-based documents, and to assure that such tax forms are legally valid and enforceable.

This agreement covers the following tax forms (check all applicable tax forms):

- MOTOR VEHICLE FUEL AND AIRCRAFT FUEL LICENSE TAX REPORT
- USE FUEL SELLER TAX REPORT - MONTHLY
- USE FUEL SELLER TAX REPORT - QUARTERLY
- USE FUEL SELLER TAX REPORT - ANNUAL
- TERMINAL OPERATOR REPORT
- COMMON AND CONTRACT CARRIER REPORT

In order to facilitate valid and enforceable electronic filing of tax forms, ODOT and Licensee agree to the following, as applicable:

1. **Effective Date, Terms, and Amendments:** This agreement shall become effective on the date it is acknowledged by ODOT, as evidenced by ODOT's e-mail confirming receipt of a properly completed agreement, and shall continue in effect until terminated by ODOT. ODOT may terminate this agreement by giving thirty (30) days written notice to Licensee, or by the cancellation of their Motor Fuels License. This agreement may be amended at any time by executing a written addendum signed by both the Licensee and ODOT.
2. **Certification Testing:** Submission of this agreement to ODOT indicates Licensees ability to begin electronic filing in a timely manner. ODOT expects that Licensee will begin certification testing within 30 days of receipt of its user ID and will exercise due diligence in order to complete certification testing as swiftly as possible. In no event may certification testing exceed 120 days unless an extension is granted by ODOT. If certification testing is not completed in a timely manner, it will result in suspension of Licensee Motor Fuels licenses or registrations.
3. **Standards:** The Licensee will electronically transmit report(s) to ODOT according to ODOT's standards and instructions. ODOT may revise / update these standards and instructions as necessary. ODOT will provide these standards and instructions to the Licensee in a reasonable time frame, based on complexity of change or legislative requirements, in advance of due dates to allow compliance with filing requirements. ODOT anticipates that most changes will be provided a minimum of three months in advance.
4. **Transmission:** ODOT's Fuels Tax System provides upload to a secure web application.
5. **System Operations and Security Procedures:** The Licensee, at its own expense, shall provide and maintain the equipment, software, services and testing necessary for the Licensee to transmit the electronic report(s). The Department, at its own expense, shall provide and maintain the equipment, software, services and testing necessary for the Department to receive the electronic report(s). Each party shall use security procedures which are reasonably sufficient to ensure that all transmissions of the report(s) are authorized and to protect its business records and data from improper access.



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6. **Signatures:** Neither party shall contest the validity or enforceability of the tax filings communicated in electronic form according to this agreement on grounds related to the absence of paper-based writings, signings or originals. To the extent that a tax filing communicated in electronic form under this agreement contains the required information and is in a form that can be read by ODOT, it shall be considered to be "in writing" and "written" to the same extent as if in paper, to be "signed," and to be an "original." The authorization code and security code transmitted with each file received by ODOT shall represent the signature of Licensee or an authorized agent who affixed his or her signature to this agreement in item 15, and, with respect to each electronic filing transmitted with the identification code and password, shall have the same effect as if Licensee actually signed the electronic file.
7. **Receipt of Transmissions:** A report shall be deemed to have been filed with ODOT when the report, in the stipulated format, is accessible to ODOT and meets the requirements of ODOT. If the Licensee attempts to file and is unable to do so because the Fuels Tax System is not available to receive a filing, Licensee should immediately contact ODOT when such an access problem is identified. Please refer to the eFiling Guide for additional information concerning the transmission of filings and the procedure for contacting ODOT.
8. **Acknowledgement of Receipt of Transmissions:** Upon receiving an XML file from the Licensee, ODOT's Fuels Tax System will provide a confirmation the file was uploaded. The acknowledgement will communicate only that ODOT has received the Licensee's transmission. An acknowledgement does not imply any findings by ODOT about the readability or acceptance of the filing. A transmission received by ODOT that is not in the stipulated format will not be considered to be a valid filing, even if an acknowledgment of receipt was sent.
9. **Tax Report Status:** Processing of the XML return will normally be completed within 24 hours of receiving the eFile. Communications regarding the success or failure of the file will be available within the Fuels Tax System.
10. **Record Retention:** Licensee will maintain records of transactions submitted as electronic filing and all underlying records for a period of not less than three (3) years from the due date of the filing, or the date of the actual filing, whichever is later.
11. **Admissibility of Returns/Reports as Evidence:** A certified copy of any report may be introduced in paper form as evidence in any judicial or administrative proceeding by either party to the same extent and under the same conditions as any other business record. Neither party may contest the admissibility of any report on the basis that it was not originated or maintained in paper form.
12. **Payments:** Licensees filing electronically under this agreement will make payment of taxes due by using one of the electronic payment methods offered by ODOT. Licensee will follow the procedure for the payment method used as set forth by ODOT.
13. **Governing Law:** This Agreement shall be governed by, and interpreted in accordance with the laws of the state of Oregon.
14. **Identifying Codes & Numbers:** To ensure proper identification of electronically transmitted reports, the parties will exchange the identifying qualifiers listed below. Any changes in these qualifiers will be communicated to the other party before any transmission using the new qualifiers is sent.

Tax Form	Return Code
MOTOR VEHICLE FUEL AND AIRCRAFT FUEL LICENSE TAX REPORT	735-1302
USE FUEL SELLER TAX REPORT - MONTHLY	735-1334M
USE FUEL SELLER TAX REPORT - QUARTERLY	735-1334Q
USE FUEL SELLER TAX REPORT - ANNUAL	735-1334A
TERMINAL OPERATOR REPORT	734-2920
COMMON AND CONTRACT CARRIER REPORT	734-2921



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: <http://fuelstax.oregon.gov>
email: ODOTFuelsTax@odot.state.or.us

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15. Authorizations:

LICENSEE	
COMPANY NAME	PRINT NAME OF LICENSEE OR AUTHORIZED AGENT
SIGNATURE OF LICENSEE OR AUTHORIZED AGENT	DATE
EMAIL ADDRESS	PHONE NUMBER

OREGON DEPARTMENT OF TRANSPORTATION		
AUTHORIZED AGENT	TITLE	PHONE NUMBER
SIGNATURE OF LICENSEE OR AUTHORIZED AGENT		DATE