



# QUARTERLY MILEAGE TAX REPORT

## GENERAL REPORTING INFORMATION

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

DUE DATE: Your report must be postmarked by the Postal Service by:

<u>Quarter</u>	<u>Period Covered</u>	<u>Due Dates</u>	<u>Quarter</u>	<u>Period Covered</u>	<u>Due Dates</u>
1st	January through March	May 31	3rd	July through September	November 30
2nd	April through June	August 31	4th	October through December	February 28

If you file your report after the due date, add a 10 percent late payment in box 5. ODOT requires you to file reports as long as you have Oregon DOT plates and/or Oregon Weight Receipt and Tax Identifiers (Receipts). If there is not tax due, you must still file a report. Failure to receive a computer- printed form does not relieve you of your responsibility to file a report. In such event, complete a blank form. Reports are not considered filed unless we receive the report and payment. If you did not operate a vehicle, put a zero (0) in columns I and L. If you will not be using your vehicle(s), return the Oregon DOT plate(s) and/or Receipts or cancel by written notification.

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

## STEP-BY-STEP INSTRUCTIONS (SECTION 1)

If you have declared weights for a vehicle of 80,000 pounds and under, your current ODOT vehicle information will be pre-printed on the form in columns A through E and column K. If there is more than one page of vehicles or your vehicles have weight declarations between 80,001 and 105,500 pounds under an extended weight permit, the vehicle information will not be printed on this form and you must complete all columns. If you did not operate a vehicle, put a zero (0) in columns I and L.

- COLUMN A = Enter the plate or pass number of the power unit for which you are reporting.
- COLUMN B = Enter the state or province that issued the license plate.
- COLUMN C = Enter the company's unit number for the power unit for which you are reporting.
- COLUMN D = Enter the make of the vehicle.
- COLUMN E = You must declare and report operations at the heaviest weight operated per configuration. This should be one of the weights you declared with ODOT. If returning empty, use the same declared weight and tax rate as when loaded.
- COLUMN F = Enter the beginning odometer reading from the first day of the quarter for which you are reporting. This should be the same as the ending odometer reading from the preceding quarter.
- COLUMN G = Enter the ending odometer reading from the last day of the quarter for which you are reporting.
- COLUMN H = Enter the total miles operated for each vehicle (Column G minus Column F).
- COLUMN I = Enter the Oregon taxable miles (miles operated on Oregon public roads).
- COLUMN J = Enter the number of axles for any declared weight greater than 80,000 pounds.
- COLUMN K = Enter the appropriate rate as indicated on Form 735-9225, " Mileage Tax Rates". If you are operating between 26,001 and 80,000 pounds, use Table A rates. If returning empty, use the same declared weight and tax rate as when loaded. Empty operations associated with Special Transportation Permits (STP) are to be reported at 80,000 pounds. If you are operating between 80,001 and 105,000 pounds under an extended weight permit complete all columns. Use Table B Tax Rates. Raising a lift axle is not a change in configuration and does not constitute a change in rate. Do not use Table B rates for heavy haul operations conducted under STP when in excess of 98,000 pounds.
- COLUMN L = Compute and enter the Oregon Highway Use Tax (Column I times Column K).

## PAYMENT INSTRUCTIONS (SECTION 2)

- BOX 1 = Enter the total fees from Column L.
- BOX 2 = Enter Oregon state fuel tax paid during this month. You may claim a credit if you pay Oregon state fuel tax on fuel purchases. Fuel must have been purchased in the same report month credit is claimed. Attach copies of fuel invoices to the report. The invoice must contain: Date of purchase, Type of fuel, ODOT plate, Receipt, or Pass No, Name & Location of supplier, Number of gallons, and Amount of Oregon state fuel tax paid.
- If you buy fuel in bulk, you can only claim credit for fuel pumped into a qualified vehicle during the reporting period. In addition to the invoice, you must attach records to show the amount of fuel pumped into each qualified vehicle.
- BOX 3 = Enter the amount of other credits as indicated on monthly Statement of Account and attach a copy. Do not use credits that have not yet appeared on the monthly Statement of Account.
- BOX 4 = Enter the total of the amounts in Box 1 minus Box 2 minus Box 3.
- BOX 5 = If you file your report late, enter 10% of Box 4.
- BOX 6 = Add other payments and attach the supporting documents. Payments received without supporting documentation may not be correctly applied to your account.
- BOX 7 = Enter the total of the amounts in Box 4 plus Box 5 plus Box 6.

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

Be sure to enclose the payment. Make a copy for your records and mail the original to: ODOT Motor Carrier Transportation Division, 550 Capitol St., NE, Salem, OR 97301-2530. Reports are not considered filed unless we receive report and payment. You are required to maintain records for three years to support the information contained in this report and forms are available for this purpose.

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