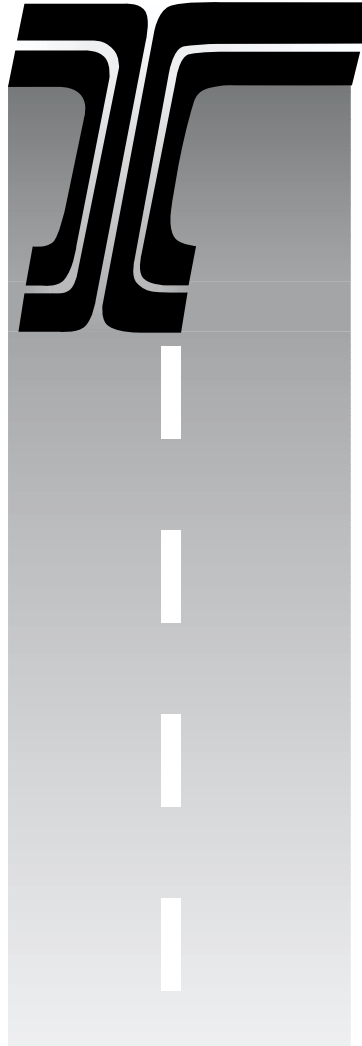


OREGON
DEPARTMENT
OF
TRANSPORTATION



MOTOR CARRIER TRANSPORTATION DIVISION

INSTRUCTIONS FOR FILING
HIGHWAY-USE TAX REPORTS

Effective August 2002

INSTRUCTIONS FOR FILING HIGHWAY-USE TAX REPORTS

All correspondence and tax payments to the Oregon Department of Transportation must be identified with the carrier's file number, assumed business name, and reporting period (when applicable).

WHO MUST FILE

The Oregon Department of Transportation requires motor carriers operating vehicles on public roads within Oregon to report and pay highway-use taxes. ODOT requires that you file reports if you have OR DOT plates or Oregon Weight Receipt and Tax Identifiers (Receipts), even if you do not owe tax. ODOT may suspend your account if you fail to file the required reports. If you will not be operating in Oregon, turn in your OR DOT Receipt(s).

Oregon issues several types of credentials for the operation of vehicles. They are commercial, apportioned, and Receipts. Oregon-based carriers will need to send written notification to ODOT to discontinue the tax liability portion of the combination plate or to cancel the receipt. You are responsible for all vehicles holding credentials under your account, **including leased or rented vehicles**. You cannot allow someone else to use or assume liability of your account.

HIGHWAY-USE TAX

Oregon bases its highway-use tax on the number of miles traveled in Oregon and the weight of the vehicle. Oregon uses the tax to pay for highway construction, maintenance, and repairs.

Carriers operating vehicles with weights between 26,001 and 80,000 pounds. The declared weight determines the tax rate you will use. The declared weight must be the heaviest weight the vehicle will operate. You may declare different declared weights for different vehicle configurations. The tax rate is the same whether you operate the vehicle fully loaded, partially loaded, or empty. Use Table "A" rates.

Carriers operating vehicles subject to annual extended weight permits between 80,001 and 105,500 pounds or annual heavy haul permits between 80,001 and 98,000 pounds. The declared weight of the vehicle and the number of axles determine the mileage tax rate you will use. The declared weight must be the heaviest weight the vehicle will operate. You may declare different declared weights for different vehicle configurations. Use Table "B" rates.

Carriers operating vehicles more than 98,000 pounds under a single-trip permit issued by the MCTD Overdimension Permit Unit. You will pay a Road Use Assessment Fee (RUA) to the MCTD Overdimension

Permit Unit. You should not include this tax on your ODOT mileage tax report. Note these paid trips on your trip record as "paid on STP#____." Use the 80,000 pound Table "A" rate for empty miles.

If the vehicle's combined weight is more than 80,000 pounds, you must get a Special Transportation Permit from MCTD.

If you change your vehicle configuration (drop or deck a trailer) and the weight is 80,000 pounds or under, use Table "A" rates.

If you change your vehicle operation (drop part of a load or drop the whole load and reload) and the weight drops to 80,000 pounds or less, use Table "A" rates at 80,000 pounds. However, an empty return trip is not a change of operation and should be reported at the same weight as when loaded.

If you are paying on a flat-fee basis, you must report at the highest declared weight for the month and use the flat-fee table.

PLEASE ENSURE YOU ARE USING CURRENT TAX RATE TABLES.

DECLARED WEIGHT

COMBINATION: A combination weight is the weight of the vehicle (power unit and trailer) plus the weight of the maximum load the vehicle will carry. It is to your advantage to declare more than one combination weight if you operate with different vehicle configurations. Trip records must be maintained documenting operations at each vehicle configuration. If you operate at more than 80,000 pounds, you must declare your highest weight in addition to an 80,000-pound declaration.

SOLO: A solo weight is the maximum loaded weight of a single power unit. A solo weight can also be the weight ODOT allows for a power unit operating with the trailer carried (decked). You must declare a solo weight to report operations at that weight. This is **not** the light weight of the power unit. The solo weight is the total declared weight less the weight the trailer alone can carry. For example, an 80,000-pound vehicle usually has a solo weight of 46,000 pounds. You must keep detailed records of these solo/decked miles or ODOT may deny them at the time of audit.

Your declared weights are subject to audit and approval by the Department.

Your **registration weight** may be higher than your **declared weight**, but your **declared weight** cannot be higher than your **registration weight**.

OREGON WEIGHT RECEIPT AND TAX IDENTIFIER (RECEIPT)

ODOT prints each vehicle's declared weights on the Receipt issued to you. You must carry the Receipt in the power unit. There is a \$5 charge for replacing a lost Receipt.

AMENDING DECLARED WEIGHT

To amend a declared weight, inform ODOT-MCTD Registration in Salem at (503) 378-6699. You may also go to an ODOT field registration office or Motor Vehicles Division office to amend a declared weight. You may not change declared weights on a tax report. There is a \$5 charge for amending your declared weight.

WHEN TO FILE

Monthly You may report mileage tax on a monthly basis. The monthly mileage tax report and payment must be postmarked by the postal service by the last day of the month to cover operations for the preceding calendar month. For example, your May report and payment must be postmarked no later than June 30.

Quarterly You may request to report mileage tax on a quarterly basis subject to the Department's approval. The quarterly mileage report and payment must be postmarked by the postal service by:

QUARTER	PERIOD COVERED	DUE DATES
1st	January through March	May 31
2nd	April through June	August 31
3rd	July through September	November 30
4th	October through December	February 28

ODOT will send a computer-printed report form to you at the end of each quarter.

Annually You may report mileage tax on an annual basis if your estimated annual tax is \$100 or less, and you have no vehicles that exceed 30,000 pounds. The annual mileage report and payment must be postmarked by the postal service by **February 28** to cover the operations for the preceding

calendar year. ODOT will send a computer-printed report form to you the last week of December.

Flat Monthly You may request to pay highway-use tax on a flat monthly basis if you are transporting items from one or more of the following groups:

- (a) Logs, poles, peeler cores, pilings.
- (b) Wood chips, sawdust, bark dust, hog fuel, shavings.
- (c) Sand, gravel, rock, dirt, debris, cinders, asphaltic concrete mix, metallic ores and concentrates or raw nonmetallic products, whether crushed or otherwise, moving from mines, pits, or quarries. The vehicles hauling commodities in (c) must have dump bodies.
- (d) Farm carriers (motor vehicles described in ORS 825.024, with combined vehicle weight of less than 46,000 pounds).

The flat monthly report and payment must be postmarked by the postal service by the 10th of the month to cover operations for the preceding calendar month. For example, your May report and payment must be postmarked no later than June 10.

Flat monthly fees on qualified farm vehicles must be paid in advance, on or before the first of the month.

NOTE: Failure to receive forms does not relieve you of the responsibility of filing reports on time. You must send both the report and payment before ODOT will consider a report filed. ODOT will mail additional forms to you upon request. Forms are available on ODOT's website: www.odot.state.or.us/trucking/regis/forms.htm or call (503) 378-5849.

You must request any changes to the way you report your tax before the beginning of the reporting period. Call ODOT-MCTD Registration in Salem at (503) 378-6699 or fax an amendment to (503) 378-6880. You may also go to a MCTD field registration office or designated Motor Vehicles Division office to change the way you report your tax.

LATE FILING

If you file a report after the due date, you must include a late payment charge equal to ten percent of the late tax. The filing date for late charges is the date your report is

postmarked. Note: Most post offices do not process and postmark mail deposited after 5 p.m. until the next day.

AMENDING TAX REPORTS

If you need to correct an error on a previous report and additional taxes are due, write the correction on a separate report form and label it "AMENDED (month and year)." The additional reports will be placed on your account immediately without review. You will need to pay a 10 percent late payment charge on additional taxes not paid on time. Your file will be reviewed at time of audit. Any additional charges found at that time will be subject to late payment, penalty, and interest charges.

If you need to correct an error on a previous report and a credit is due to you, send a corrected copy of the report with a written explanation. Write "AMENDED" at the top of the report. If the correction results in a change to your account of less than \$100, the adjustment will be placed on your account immediately without review. Please call for information before you file a corrected report if you are unsure if the correction is valid. The accuracy of your adjustment will not be reviewed until time of audit.

If the correction results in a change to your account of \$100 or more, the transaction will be reviewed prior to adjusting your account. After ODOT adjusts your account, you will receive a credit statement. You can then use the credit on a future report or request a refund.

LEASED EQUIPMENT

Oregon Administrative Rules 740-045-0100 through 740-045-0170 identify the requirements of leased vehicles. The motor carrier (the lessee) assumes full responsibility for payment of all Oregon highway use taxes, fees, and penalties arising from operation of the vehicle. Vehicles operated under lease shall at all times be externally identified with the lessee's name in the manner prescribed by OAR 740-100-0010. Vehicles operated under lease shall be credentialed, either permanently or temporarily, under the lessee's account. A copy of the lease must be carried on the vehicle during operation under lease and must be maintained at the carrier's principal place of business for a period of three years after the termination of the lease. Only written notification to the department of the termination of the lease relieves the motor carrier's (lessee's) highway use tax responsibility.

The lessee may enter into a fee pay agreement authorizing the owner or lessor to report and pay mileage fees for vehicles credentialed under the lessor's account. Such agreement must be approved in advance by the Department and submitted on the Department's form (Form 735-9458). Such agreement shall not relieve the lessee of its obligation for payment of mileage fees accruing during the term of the lease and prior to written notification of the termination of the lease.

ADDING EQUIPMENT

Equipment may be added to your account by completing an Oregon Weight Receipt and Tax Identifier (Receipt) Application form 735-9076 and mailed with payment to 550 Capitol Street NE, Salem, Oregon 97301-2530.

DISCONTINUING EQUIPMENT

You cannot transfer an OR DOT plate or Receipt from one vehicle to another.

If you sell a vehicle, permanently lease a vehicle to another carrier, or put a vehicle out of service, you must immediately return the Receipt or temporary pass.

If you are Oregon-based and have a combined tax and registration plate, you must send written notification to ODOT to discontinue the tax liability portion of the combination plate. If you do not provide written notification to discontinue your tax liability, you are responsible for the tax and must continue to file tax reports.

You must file a report even if no tax is due. Failure to file reports is cause for suspension of your account. ODOT will hold you liable for all unpaid taxes plus penalties and interest at the time of audit.

LOST PLATES OR BROKEN LEASES

If your OR DOT plate or Receipt becomes lost or stolen, contact ODOT immediately. You can request a new plate or Receipt. The fee for a new plate is \$7.50. The fee for a new Receipt is \$5.00.

If you break a lease and cannot return the plate or Receipt, contact ODOT immediately. The tax liability ends upon written notification of a broken lease.

AGENTS OR REPORTING SERVICES

You must file a power of attorney with ODOT if you hire an agent, reporting service, or another person who is not an employee of your company to:

- (a) complete and submit applications and fees for permit authority;
- (b) complete and submit applications for registration, highway-use tax passes, markers, or plates (original and renewals);
- (c) prepare, sign, and submit documents and checks that may be necessary for filing highway-use tax reports;
- (d) sign highway-use tax bonds; or
- (e) direct correspondence and plates to another address,

You may request a form from ODOT for this purpose. The motor carrier is responsible for the accuracy of the tax report(s) and application(s), even if a third party has prepared the tax report(s) and application(s).

NAME AND OWNERSHIP CHANGES

Ask for ODOT Form 735-9075 if you are adding or changing an assumed business name.

You need to set up a new file number if you are changing entities, such as incorporating, changing partners, or forming a LLC or LLP. Contact Salem Registration at (503) 378-6699 for information.

If you are an Oregon-based carrier or have Oregon-certificated authority and you change your assumed business name or corporate name, you must also contact the Corporation Division at (503) 986-2200.

ADDRESS CHANGES

You must keep your current address and telephone number on file with ODOT until your account is officially closed. If you have an address change, notify ODOT in writing. You can change it on your tax report form or complete ODOT Form 735-9075. Official notices, such as audit billings, will be mailed to you at your last official address of record.

TRIP RECORDS

ODOT requires all carriers to keep daily records of vehicles used during the current reporting period. ODOT requires you to keep records at your main office or place of business for a minimum of three (3) years. These records consist of:

- (a) Origin and destination points, Oregon entry and exit points, and actual Oregon miles for each trip.
- (b) Pickup and delivery points in Oregon for each trip.
- (c) Routes of travel for each trip.
- (d) Dates of each trip.
- (e) Daily beginning and ending odometer readings, or other mileage-recording device readings for each vehicle.
- (f) Load tickets or bills of lading for each shipment transported.
- (g) Identification of any exempt miles claimed, which shall include beginning and ending odometer or other mileage-recording device readings for the exempt portion of each trip.

(h) When the vehicle is operated at more than 80,000 pounds, record for each reporting period:

- (1) Number of axles in the vehicle configuration.
 - (2) Changes of operation. A change of operation occurs when the vehicle configuration remains the same but the actual weight of the vehicle and load changes from more than 80,000 pounds to 80,000 pounds or under. Empty movements are not changes in operation.
- (i) Number of miles operated in each motor vehicle configuration for each trip if the carrier is operating motor vehicles in multiple configurations.
- (j) If paying registration fees by registration trip permits, a copy of each registration trip permit.

Miles on private roads or on highways in other states are not taxable. Some operations on Oregon state forest lands or Forest Service roads also are exempt.

When the audit section reviews your file, they will make sure the miles you have reported are correct. An auditor may contact you and request that you send the information to ODOT, or the auditor may visit your place of business.

ODOT has trip record forms available for your use.

Form 735-9002C is for log and dump truck operators.
Form 735-9002E is for interstate and intrastate carriers.

If you have five or fewer vehicles, it may be to your advantage to submit vehicle trip records with your tax report. Be sure to label trip records with your file number, name, and the reporting period.

TEMPORARY PASS OPERATIONS

If you operate **only** on temporary passes and pay the tax when ODOT issues the pass, you do not need to file tax reports unless there is additional tax due.

If you buy a temporary pass for a vehicle with an OR DOT plate, **do not** deduct the highway-use tax you paid on the temporary pass from the motor carrier's mileage tax report. Instead, list the temporary pass on the vehicle trip record but do not add the mileage in the Oregon taxable miles on the tax report form.

ODOT does not credit or refund the \$9 pass fee paid on a temporary pass.

OREGON STATE FUEL TAX

You may claim a credit if you paid Oregon state fuel tax on vehicles subject to highway-use tax. The deduction must

be for the reporting period that you used the fuel. Credits for previous reporting periods will not be granted until time of audit. You must attach copies of fuel invoices to the highway-use tax report. The invoice must contain:

- (a) The date and location of the purchase;
- (b) Who supplied the fuel;
- (c) The kind of fuel;
- (d) The number of gallons;
- (e) OR DOT identification plate, Receipt number, or pass number of the vehicle; and
- (f) The amount of Oregon state fuel tax paid.

Diesel vehicles over 26,000 pounds usually do not pay Oregon state fuel tax at the pump. If you were charged Oregon fuel tax, a separate entry showing state tax will appear on your receipt.

If you buy fuel in bulk, you may only claim credit for fuel pumped into a qualified vehicle during the reporting period. If you buy fuel in bulk or if you buy fuel from a card lock station, in addition to the invoice, you must maintain a daily record indicating the vehicle number and the number of gallons pumped into each motor vehicle. These records must be filed with your tax report. ODOT has a fuel record form that is available upon request.

Motor carriers with vehicles having declared weights above and below 26,000 pounds may only take a fuel tax credit on the fuel consumed for the miles operated when weighing more than 26,000 pounds.

Fuel tax credits will not be verified until time of audit. Fuel tax credits that are denied at time of audit are subject to interest and penalty charges.

For information on vehicles subject to fuels tax in Oregon, visit the Fuels Tax Group website at www.odot.state.or.us/fsbpublic/ftg or call (503) 378-8150.

HOW LONG SHOULD YOU KEEP YOUR RECORDS?

ODOT requires you to keep your records for at least three years and will review your file every two to three years.

CANCELING AUTHORITY - CLOSING YOUR ACCOUNT

If you are no longer operating in Oregon and wish to cancel your authority either temporarily or permanently, you must:

- (a) Return all OR DOT Receipts.
- (b) Oregon-based carriers: Send ODOT written notification to discontinue the tax liability portion of the combined tax and registration plate.
- (c) File tax reports **through** the date the OR DOT Receipts are returned or through the date that the tax liability is discontinued.
- (d) Send a letter to ODOT's Salem Registration office requesting closure of your account. If you have a cash deposit on file with ODOT, ask to have it refunded. We will refund any remaining money to you after your file is audited, closed and all tax liabilities have been satisfied.
- (e) Keep us informed of any address changes until your account has been audited. You may continue to receive correspondence until the closure process is completed.
- (f) Keep your records for at least three years.

SUSPENSION OF ACCOUNT

Oregon law allows ODOT to suspend your account. If any report or payment is past due, ODOT will mail a notice to you at least ten days before suspension of your account. Reports and payments must be received by ODOT on or before suspension day. If ODOT receives your report and payment within the time stated on the notice of suspension, suspension actions will be canceled. Suspension of your account, for any reason, will invalidate all your OR DOT plates and Receipts. Operating in Oregon while suspended is illegal and cause for citation, fines, and penalties.

REINSTATEMENT OF ACCOUNT

Before ODOT reinstates your account, you must submit all reports due, pay all taxes and fees, and meet **all** registration requirements. The reinstatement fee is \$25, and there is a \$5 fee for each plate or Receipt in your possession at time of suspension. If you reinstate within 30 days from the suspension date, you may return plates or Receipts issued to discontinued vehicles and you will not be charged the \$5 fee.

If you reinstate within 90 days, you may keep the plates or Receipts you revalidate. However, if you reinstate after 90 days from the date of suspension, you must return all original OR DOT plates or Receipts. You will also need to pay \$7.50 for each new plate and \$5.00 for each Receipt you applied for at time of reinstatement.

EDUCATION

Under Oregon law, ODOT requires new carriers based in Oregon who have not held operating authority in Oregon before July 1, 1990, to participate in an ODOT-sponsored education program. The purpose of the program is to educate carriers on safety, registration, weight-mile tax, insurance, and size and weight regulations. ODOT will automatically send new Oregon-based carriers educational materials to satisfy this requirement. Oregon-based carriers operating without completing the educational program within 180 days of obtaining operating authority are subject to citation and monetary penalties. Information is available on MCTD's website: www.odot.state.or.us/trucking/regis/forms.htm or call (503) 378-6963.

DO YOU NEED MORE INFORMATION?

Call Salem Registration at (503) 378-6699.

INSTRUCTIONS FOR COMPLETING THE MONTHLY AND QUARTERLY MILEAGE TAX REPORT

(Refer to sample report form on page 7)

Section A: Shows the period of operation.

Monthly

If you are reporting on a monthly mileage basis, enter the month and year of operations in this section.

Quarterly

If you are reporting on a quarterly mileage basis, enter the quarter and year of operations in this section. (This information is printed on the form if ODOT sends you a preprinted report.)

NOTE: Failure to receive forms does not relieve you of the responsibility of filing reports on time. You must file both the report and payment before ODOT will consider the report filed. ODOT will mail additional report forms upon request.

Section B: Shows the file number, name, and address of your company. If you need to make changes, complete Section C.

Section C: Complete this section for changes to name, address, and telephone number. You must have this section signed by an authorized company official. Remember, if your company's legal entity changes (partnership to a corporation or LLC) you must request a new file number.

Section D: Use this part of the form to report your mileage and compute your tax. (Most quarterly reports have some of this information already printed on them.) If you need to amend your vehicle information, inform ODOT-MCTD Registration in Salem at (503) 378-6699, or go to an MCTD field registration office or a Motor Vehicles Division office.

Column A **BASE LICENSE PLATE OR PASS NUMBER**

Enter the license plate or pass number of the power unit for which you are reporting. If you were issued a temporary pass with mileage to be reported, or you owe additional mileage on a prepaid pass, enter the pass number

Column B **STATE/PROVINCE**

Enter the state or province that issued the license plate.

Column C **UNIT NUMBER**

Enter the company's unit number for the power unit for which you are reporting.

Column D **MAKE OF VEHICLE**

Enter the first five letters of the make of the vehicle.

Column E **ODOT DECLARED WEIGHTS**

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. Use one line for each weight you report.

If you are operating between 80,001 and 105,500 pounds (divisible load), you must obtain an annual extended weight permit from MCTD. If you are operating a nondivisible load up to 98,000 pounds, you must obtain an annual heavy haul permit from MCTD.

Operations for more than 98,000 pounds under a single-trip permit (nondivisible load) issued by MCTD will pay a Road Use Assessment Fee (ESAL Tax) to the MCTD Over-dimension Permit Unit. You should not include this tax on your ODOT mileage tax report. Note these paid trips on your trip record as "paid on STP#_____."



OREGON DEPARTMENT OF TRANSPORTATION
 MOTOR CARRIER TRANSPORTATION DIVISION
 550 CAPITOL ST NE
 SALEM OR 97301-2530

MONTHLY MILEAGE TAX REPORT

OPERATIONS DURING THE MONTH OF: **A** _____, _____ YEAR

FILE NUMBER

SEE INSTRUCTIONS ON BACK

DO NOT WRITE IN SPACE ABOVE

CHANGE OF NAME, ADDRESS OR TELEPHONE (PLEASE PRINT)

BUSINESS NAME **C**

MAILING (IF P.O. BOX ALSO GIVE LOCATION ADDRESS)

LOCATION

CITY

STATE

ZIP

TELEPHONE

DATE

()

YOUR COMPANY NAME
YOUR CURRENT COMPANY ADDRESS

SECTION 1

A LICENSE PLATE OR PASS NUMBER	B STATE/ PROV.	C UNIT NUMBER	D MAKE OF VEHICLE	E DECLARED WEIGHTS	MONTHLY ODOMETER READINGS		H TOTAL MILES OPERATED	I OREGON TAXABLE MILES	J NO. OF AXLES IF USING TABLE "B"	K TAX RATE PER MILE (Decimal)	L OREGON HIGHWAY USE TAX	
					F BEGINNING	G ENDING						
R12345	TX	437	FRGH	80,0	14,756	16,806	2,050	1,205			CURRENT TAX	TAX COMPUTED
				105,0				420	8		RATE ENTERED	HERE
											HERE	
YCBA321	OR	320	FORD	78,0	4,379	4,879	500	500				
YACB213	OR	4	CHEV	26,0	24,516	24,772	256	50				EXEMPT*
				32,0				150				
YABC423	OR	240	FRGH	46,0	24,657	26,282	1,625	29				
				80,0				531				
				98,0				619	6			

AUDIT/EDIT COMMENTS

* EXEMPT FROM WEIGHT-MILE TAX. MUST PAY FUELS TAX ON THESE MILES.

SECTION 2

LOCATION OF RECORDS <input type="checkbox"/> CARRIER <input type="checkbox"/> AGENT OR REPORTING SERVICE		TOTAL FROM COLUMN L	1	:
NAME OF AGENT OR REPORTING SERVICE E DATE		OREGON STATE FUEL TAX IF PAID DURING THIS PERIOD. COPIES OF FUEL INVOICES MUST BE ATTACHED	2	:
ADDRESS TELEPHONE ()		OTHER CREDITS PER ATTACHED DOCUMENTS	3	:
CITY ST ZIP		ENTER TOTAL OF BOX 1 MINUS BOX 2 MINUS BOX 3	4	:
CERTIFICATION: THIS REPORT HAS BEEN PREPARED FROM THE CARRIER'S ORIGINAL RECORDS AND I CERTIFY IT IS CORRECT		LATE PAYMENT CHARGE 10% OF BOX 4	5	:
SIGNATURE OF CARRIER OR EMPLOYEE		OTHER PAYMENT PER ATTACHED DOCUMENTS	6	:
X F TITLE DATE		TOTAL PAYMENT	7	:

FORM 735-9002 (3-02) STK# 320001

Column F BEGINNING MONTHLY OR QUARTERLY ODOMETER READING

Enter the beginning odometer reading for each vehicle from the first day of the month or quarter for which you are reporting. This should be the same as the ending odometer reading from the preceding month.

If your odometer breaks, note the problem on your report. Estimate miles if necessary. Have your odometer fixed and note when fixed on your report.

Column G ENDING MONTHLY OR QUARTERLY ODOMETER READING

Enter the ending odometer reading for each vehicle from the last day of the month or quarter for which you are reporting.

Column H TOTAL MILES OPERATED

Enter the difference between the beginning and ending odometer readings for each vehicle (Column G minus Column F). If a vehicle did not operate during the month or quarter, enter a zero (0) in columns H and L.

Column I OREGON TAXABLE MILES

Enter the number of miles traveled in Oregon. All miles traveled in Oregon on streets, alleys, roads, or highways used by the public are taxable. If a vehicle did not operate in Oregon during the month or quarter, enter a zero (0) in columns I and L. Do not report tenths of miles. You must convert kilometers to miles.

Column J NO. OF AXLES IF USING TABLE "B"

If the vehicle operates between 80,001 and 105,500 pounds under an **annual** over dimensional permit from MCTD, enter the number of axles in this column.

Column K TAX RATES PER MILE (DECIMAL)

Enter the appropriate rate as indicated on Form 735-9225, *Mileage Tax Rates*. Be sure to use a Tax Rate Chart applicable to the period for which you are reporting. 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.

Refer to the chart below for the proper rate table to use.

WEIGHTS AND OPERATIONS AND THE RATE TO USE

80,000 POUNDS AND UNDER

26,001 - 80,000 pounds and empty return
Use Table "A"

ANNUAL EXTENDED WEIGHT PERMIT - DIVISIBLE LOADS

80,001 - 105,500 pounds and empty return
Use Table "B"

Change in vehicle operation - if you drop part of a load, or drop the whole load and reload, and the weight drops to 80,000 pounds or less
Use Table "A" at 80,000 pounds

Change in vehicle configuration (drop or deck a trailer) or load and reload and weight is 80,000 pounds and under
Use Table "A"

ANNUAL HEAVY HAUL PERMIT - NONDIVISIBLE LOADS

80,001 - 98,000 pounds and the empty return
Use Table "B"

Change in vehicle operation - if you drop part of a load, or drop the whole load and reload, and the weight drops to 80,000 pounds or less
Use Table "A" at 80,000 pound rate

Change in vehicle configuration (drop or deck a trailer) or load and reload and weight is 80,000 pounds and under
Use Table "A"

SINGLE-TRIP PERMIT

More than 98,000 pounds and issued a single-trip permit by MCTD Over-dimension Permit Unit.

Use Table "A" at 80,000 pound rate

Return trip weight 80,001 pounds or more
Use Table "B"

Column L OREGON HIGHWAY USE TAX
Multiply your Oregon taxable miles by the appropriate rate for the amount of tax due (Column I times Column K). Examples of tax calculations are on current Mileage Tax Rate sheets (Form 735-9225).

Box 1 TOTAL FROM COLUMN L
Enter the total fees from Column L

Box 2 OREGON STATE FUEL TAX IF PAID DURING THIS PERIOD
Copies of fuel invoices must be attached. You may claim a credit if you paid Oregon state fuel tax on vehicles subject to Highway Use Tax. The deduction must be for the reporting period in which you used the fuel. Credits for previous reporting periods will not be granted until time of audit. The invoices must contain:

- Date of purchase
- Type of fuel
- ODOT plate, Receipt, or Pass No.
- Name & Location of supplier
- Number of gallons
- Amount of Oregon state fuel tax paid

(See detailed instructions starting on page 4)

Box 3 OTHER CREDITS PER ATTACHED DOCUMENTS
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 TOTAL OF BOX 1 MINUS BOX 2 MINUS BOX 3

Box 5 LATE PAYMENT CHARGE 10% OF BOX 4
Failure to pay taxes when due requires the addition of a late payment charge of 10 percent of the late tax. The filing date for late charges is the date your report is postmarked. Note: Most post offices do not process and postmark mail deposited after 5 p.m. until the next day. Reports are not considered filed unless we receive the report AND payment.

Box 6 OTHER PAYMENTS PER ATTACHED DOCUMENTS
If you have received a statement or letter from MCTD for an amount due, enter the amount here and attach any documents that explain the additional amount. Payments received without supporting documentation may not be correctly applied to your account.

Box 7 TOTAL PAYMENT
Enter the total of the amount in Box 4 plus Box 5 plus Box 6. Enclose the payment with your report. Make checks payable to Oregon Department of Transportation. **Do not post-date checks.** Credit card payments of under \$5,000 may be accepted by calling MCTD Salem Registration (503) 378-6699.

Section E: LOCATION OF RECORDS
Note the location of records supporting the report if it is different than the address at the top of the report form. Identify any agent or reporting service. Be sure to include a telephone number.

Section F: CERTIFICATION
An owner, an authorized employee, or agent with a power of attorney form on file must sign the report.

Make a copy of the report for your records and mail the original with payment to:

Oregon Department of Transportation
Motor Carrier Transportation Division
550 Capitol St. NE
Salem, Oregon 97301-2530

or fax: (503) 378-6880. If faxing, please call (503) 378-6699 to confirm receipt of your fax. Reports are not considered filed unless we receive the report AND payment.

FLAT MONTHLY REPORTING INFORMATION

You may pay highway-use tax on a flat monthly basis if you are transporting commodities from one or more of the following groups:

- Logs, poles, pilings.
- Wood chips, sawdust, bark dust, hog fuel, shavings.
- Sand, gravel, rock, dirt, debris, cinders, asphaltic concrete mix, metallic ores and concentrates or raw, nonmetallic products, whether crushed or otherwise, moving from mines, pits, or quarries. The vehicles hauling commodities in (c) must have dump bodies.
- Contract farm carriers (with combined vehicle weight of less than 46,000 pounds).

You can change TO flat monthly fees at any time during the year as long as you notify ODOT **before** you change operations. If you change to flat fees effective at any time

other than the first day of the month, mileage tax is due up to the effective date of the fee change in addition to the flat fee. Request ODOT Form 735-9231 to change to a flat monthly reporting basis.

Flat fees are an annual fee. Once you change to flat monthly reporting, you **MUST** stay on flat monthly through the end of the calendar year as long as you are hauling the same qualifying commodity. You may change back to a mileage tax basis on January 1. To do so, you must request a change in writing before January 1.

If you plan to haul a commodity that does not qualify for flat fees for more than a month, you must notify ODOT in writing in advance and pay mileage tax for the unqualified commodities. If during the calendar year you go back to hauling a commodity that qualifies for flat fees, you must go back to flat-fee reporting and notify ODOT in advance of operations.

Carriers electing to report and pay annual flat fees are still required to maintain daily records in accordance with weight-mile tax record requirement (740-055-120).

WHAT TO REPORT

ODOT bases flat monthly fees on the commodity you haul and the weight of the vehicle. Once you have made an election to pay on a flat-fee basis for a certain commodity, **all** vehicles hauling that commodity are subject to flat fees. You must report flat monthly fees for every vehicle credentialed under your account, including leased, rented, or replacement vehicles, that hauls the elected, qualifying commodity.

You may elect the flat-fee basis for more than one commodity group. If you do, you need to pay the flat fee for **each** commodity if you haul more than one flat-fee commodity on a vehicle during a month.

List all flat-fee vehicles on your flat monthly report even if the vehicle did not operate in the month. You must pay flat fees for each vehicle that operated during the month. When you have no operations, the report is still due but there is no tax.

If you haul anything other than the commodities eligible for flat fees, you must report and pay mileage tax for those miles in addition to your flat fees. ODOT will send mileage tax report forms to you upon request.

INSTRUCTIONS FOR COMPLETING THE FLAT MONTHLY FEE REPORT

(Refer to sample report form on page 11)

Section A: Shows the period of operation. Enter the month and year of operations in this section.

Section B: Shows the file number, name, and address of your company. If you need to make changes, complete Section C.

Section C: Complete this section for changes to name, address, and telephone number. You must have this section signed by an authorized company official. Remember, if your company's legal entity changes (partnership to a corporation or LLC) you must request a new file number.

Section D: Use this part of the form to report your flat-fee tax.

Column A **BASE LICENSE PLATE OR PASS NUMBER**

Enter the license plate or pass number of the power unit for which you are reporting. If you were issued a temporary pass with mileage to be reported, or you owe additional mileage on a prepaid pass, enter the pass number

Column B **STATE/PROVINCE**

Enter the state or province that issued the license plate.

Column C **UNIT NUMBER**

Enter the company's unit number for the power unit for which you are reporting.

Column D **ODOT DECLARED WEIGHTS**

You must declare and report operations at the heaviest weight operated. This should be the weight you declared with ODOT. Use one line for each weight you report.

Column E **BEGINNING MONTHLY ODOMETER READING**

Enter the beginning odometer reading for each vehicle from the first day of the month for which you are reporting. This should be the same as the ending odometer reading from the preceding month.

Column F **ENDING MONTHLY ODOMETER READING**

Enter the ending odometer reading for each vehicle from the last day of the month for which you are reporting.

Column G **TOTAL MILES OPERATED**

Enter the difference between the beginning and ending odometer readings for each vehicle (Column F minus Column E). Do not report tenths of miles. You must convert kilometers to miles. If a vehicle did not operate during the month or quarter, enter a zero (0) in columns G and L.

Column H **PRIVATE ROAD AND
OUT-OF-STATE MILES**

Enter the number of miles each vehicle operated on either private or out-of-state roads.

Column I **OREGON PUBLIC
ROAD MILES**

Enter the number of miles traveled in Oregon (Column G minus Column H). Oregon public road miles are all miles traveled in Oregon on streets, alleys, roads, or highways used by the public. Do not report tenths of miles. You must convert kilometers to miles. If a vehicle did not operate in Oregon during the month, enter a zero (0) in columns I and L.

Column J **NO. OF AXLES IF
OVER 80,000 POUNDS**

If the vehicle operates between 80,001 and 105,500 pounds under an **annual** highway transportation permit from the MCTD, enter the number of axles in this column.

Column K **ENTER C-CHIP,
D-DUMP, OR L-LOG**

Enter the abbreviation for the elected flat fee commodity.

Column L **FLAT MONTHLY FEE**

Enter the appropriate rate as indicated on Form 735-9200, *Flat Monthly Information and Fee Rate Tables*. Be sure to use a Tax Rate Chart applicable to the period for which you are reporting.

Box 1 **TOTAL FROM COLUMN L**

Box 2 **OREGON STATE FUEL TAX IF
PAID DURING THIS PERIOD**

Copies of fuel invoices must be attached. You may claim a credit if you paid Oregon state fuel tax on vehicles subject to Highway Use Tax. The deduction must be for the reporting period in which you used the fuel. Credits for previous reporting periods will not be granted until time of audit. The invoices must contain:

- Date of purchase
- Type of fuel
- ODOT plate, Receipt, or Pass No.
- Name & Location of supplier
- Number of gallons
- Amount of Oregon state fuel tax paid

(See detailed instructions starting on page 4)

Box 3 **OTHER CREDITS PER
ATTACHED DOCUMENTS**

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 TOTAL OF BOX 1
MINUS BOX 2 MINUS BOX 3**

Box 5 **LATE PAYMENT
CHARGE 10% OF BOX 4**

Failure to pay taxes when due requires the addition of a late payment charge of 10 percent of the late tax. The filing date for late charges is the date your report is postmarked. Note: Most post offices do not process and postmark mail deposited after 5 p.m. until the next day. Reports are not considered filed unless we receive the report AND payment.

Box 6 **OTHER PAYMENTS
PER ATTACHED DOCUMENTS**

If you receive a statement or letter from ODOT for an amount due, enter the amount here and attach documents that explain the additional amount. Payments received without supporting documentation may not be correctly applied to your account.

Box 7 **TOTAL PAYMENT**

Enter the total of the amount in Box 4 plus Box 5 plus Box 6. Enclose the payment with your report. Make checks payable to ODOT/MCTD. **Do not post-date checks.** Credit card payments of under \$5,000 may be accepted by calling MCTD Salem Registration (503) 378-6699.

Section E: **LOCATION OF RECORDS**

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TELEPHONE LISTING

OREGON DEPARTMENT OF TRANSPORTATION

MOTOR CARRIER TRANSPORTATION DIVISION

SALEM OFFICE

Additional report forms	(503) 378-5849
Collection inquiries	(800) 535-8018
Flat monthly accounts	(503) 378-6699
Insurance	(503) 378-6699
Intrastate Authority	(503) 378-6691
Mileage accounts	(503) 378-6699
OR DOT plates, temporary passes, and trip permits	(503) 378-6699
Prorate	(503) 378-6699
Reinstatement of authority	(503) 378-6699
Surety bonds	(503) 378-6699
Transportation safety	(503) 378-6166

MOTOR CARRIER AUDIT

Audit inquiry	(503) 378-6658
Audit reassessments	(503) 378-6656
Audit field offices	
Eugene	(541) 686-7590
Pendleton	(541) 276-7823
Portland	(503) 731-4055
Salem	(503) 378-6007

REGISTRATION FIELD OFFICES

Ashland Port of Entry	(541) 776-6117
Farewell Bend Port of Entry	(541) 869-2293
Klamath Falls Port of Entry	(541) 883-5696
Portland Bridge	(503) 283-5700
Umatilla	(541) 922-3761
Over Dimensional Permits (oversize, overweight, axles, wheel base).....	(503) 373-0000
IFTA.....	(503) 373-1634

Additional information may be obtained by writing to:

Oregon Department of Transportation (ODOT)
Motor Carrier Transportation Division (MCTD)
550 Capitol Street N.E., Salem, Oregon 97301-2530
Phone: (503) 378-6699 Fax: (503) 378-6880
Website: www.odot.state.or.us/trucking

Form #735-9010 Stock #320042
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