



## OREGON FLAT MILEAGE TAX REPORTS

Flat monthly fees are based 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. Motor carriers may request to pay mileage tax on a flat monthly basis if transporting items from one or more of the following groups:

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

The flat monthly report and payment must be postmarked by the postal service by the 10<sup>th</sup> of the month to cover operations for the preceding calendar month.

You may only make a change to your account's fee basis once each year. Once a fee basis change is elected, you must remain on that fee basis through the end of that calendar year.

For more information on reporting/requesting flat monthly fee reporting, visit our Motor Carrier Education Web site:

<http://www.oregon.gov/ODOT/MCT/EDUCATION.shtml>

**You may also call (503) 378-6699.**

### INSTRUCTIONS FOR FILING FLAT MILEAGE TAX REPORTS

Enter or verify the period of operation you are reporting on. Make sure the correct month and year are displayed.

The top portion of the Flat Monthly Fee Report indicates the period of operation and carrier information which includes Account Number, Name, and Address. There is also a section to change the company name, address or telephone number. A change of ownership may require a new account to be established. For name/ownership changes contact MCTD at 503-378-6699.

**NOTE: Reports must be filed timely even if you had no Oregon operations for the reporting period**

#### **Section 1**

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| 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 unit number of the power unit you are reporting.  |
| Column D | 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. |

## INSTRUCTIONS continued

Column E	Enter the beginning odometer reading 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	Enter the ending odometer reading from the last day of the month for which you are reporting.
Column G	Enter the total miles operated for each vehicle (Column F minus Column E).
Column H	Enter the miles operated outside of Oregon and/or on Oregon private roads.
Column I	Enter the miles operated on Oregon public roads (Column G minus Column H).
Column J	Enter the number of axles for any declared weight greater than 80,000 pounds.
Column K	Enter the type of fee product hauled: C=Chip, D=Dump, L=Log.
Column L	Enter the flat monthly fee based on the declared weight in Column D for each power unit using the flat monthly fee rate table. You may obtain the table at:

<http://www.oregon.gov/ODOT/MCT/FORMS.shtml>

**You may also call (503) 378-5849.**

## 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: <ul style="list-style-type: none"><li>• Date of purchase</li><li>• Type of fuel</li><li>• Name and location of supplier</li><li>• Number of gallons</li><li>• ODOT plate, Receipt number, or pass number</li><li>• Amount of Oregon state fuel tax paid</li></ul> 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 record to show the amount of fuel pumped into each qualified vehicle.
Box 3	Enter the amount of other credits as indicated on your 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 after the due date, enter 10% of Box 4 for the late fee.
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 a Power of Attorney on file with MCTD before they are an authorized representative.**

Be sure to enclose the payment. Make checks payable to ODOT/MCTD. 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 the report and payment.