

INSTRUCTIONS

General information

Oregon Petroleum Load Fee quarterly returns must be filed quarterly to report the number of loads of petroleum products withdrawn or imported in Oregon (Oregon Revised Statutes 465.104 to 465.131).

Your return, and payment of the fee, is due on or before the last day of the month following the end of each quarter.

Penalty. A penalty is imposed if you mail your return and pay the fee after the due date. The penalty is 5 percent of the unpaid fee. If you file your return more than three months after the due date, an additional penalty of 20 percent of the unpaid fee is due.

Interest. Interest is imposed on any unpaid fee from the due date until the date payment in full is received. The current interest rate is 9 percent annually.

Final return: If this business is disposed of or closed, a "Final Return" must be filed immediately and the tax due must be paid. Write "Final Return" across the top of your return.

Definitions

Bulk Facility. A terminal facility to which a refined petroleum product is delivered primarily by pipeline, barge or rail and from which refined petroleum product is withdrawn and delivered into a cargo tank or barge.

Importer. One who causes petroleum product to be brought into the state from outside Oregon for delivery into one or more storage tanks not connected to a bulk facility.

Seller. The owner of the petroleum product withdrawn from a bulk facility terminal.

Transporter. One who withdraws petroleum product from a bulk facility within the state and delivers the product to another location in Oregon.

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Line 1. Enter the total number of loads withdrawn or imported during the quarter.

Line 3. Multiply the number of loads reported by the rate per load.

Sign and date your return. Please do not use red ink or staple your check or money order to this return.

Mail original return with your check payable to:

**OREGON PETROLEUM LOAD FEE
OREGON DEPARTMENT OF REVENUE
PO BOX 14110
SALEM OR 97309-0910**

Taxpayer assistance

General tax information..... www.oregon.gov/DOR
Salem503-378-4988
Toll-free from Oregon prefix 1-800-356-4222
E-mailcorp.help.dor@state.or.us

This e-mail address is not secure and confidentiality cannot be ensured. General tax and policy questions only.

Asistencia en español:

Salem503-945-8618
Gratis de prefijo de Oregon..... 1-800-356-4222

TTY (hearing or speech impaired; machine only):

Salem503-945-8617
Toll-free from Oregon prefix 1-800-886-7204

Americans with Disabilities Act (ADA): Call one of the help numbers for information in alternative formats.

Correspondence: Include your BIN or FEIN and a day-time telephone number for faster service. Write to:

Oregon Department of Revenue
955 Center St NE
Salem OR 97301-2555

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Oregon

Theodore R. Kulongoski, Governor

Department of Revenue

955 Center St NE
Salem OR 97301-2555

OREGON PETROLEUM LOAD FEE Tax Year 2007 Information

Quarterly Returns

Enclosed are quarterly returns for the 2007 Oregon Petroleum Load Fee program. Use them to report petroleum loads withdrawn from a bulk facility or to report petroleum loads imported into Oregon. The due dates are shown on the returns.

The quarterly reporting periods and due dates are as follows. *Please do not pay monthly.*

Quarterly Reporting Periods and Due Dates

<i>Quarter:</i>	<i>Ending:</i>	<i>Due Date:</i>
1st quarter (period 3)	03/31/07	04/30/07
2nd quarter (period 6)	06/30/07	07/31/07
3rd quarter (period 9)	09/30/07	10/31/07
4th quarter (period 12)	12/31/07	01/31/08

Please retain a copy of each completed return for your records.

Bulk Facilities / Sellers

If you sell petroleum products from a bulk facility (terminal), fill in the **net** number of petroleum loads withdrawn from bulk this quarter. Do not include loads for which you didn't charge a fee because they were "split" loads, or loads for export. Multiply the net number of loads by the rate shown on line 2 of your return and enter the total fee due. Keep your records to show the total number of loads withdrawn and how you determined the net number of loads to be reported.

Importers

If you are an importer, fill in the number of cargo tank loads or barge loads of petroleum brought into Oregon this quarter. Multiply the number of loads by the rate shown on line 2 of your return and enter the total fee due. A load fee is due on each load over 100 gallons, regardless of the number of deliveries you make from the load. No fee is due on loads delivered directly into storage tanks at terminal facilities.

If you didn't import any loads this quarter, put a zero on the form and return it. Don't report the fees you paid to a bulk facility when you withdrew petroleum products into your cargo tanks.

Who Must File

All sellers of petroleum products from a bulk facility and importers must be registered with the Department of Revenue and file a *Petroleum Load Fee Quarterly Return*. Returns not filed by the due dates are delinquent. Delinquent returns and payments are subject to penalty and interest. Mail your return and payment to: Oregon Department of Revenue, PO Box 14110, Salem OR 97309-0910.

Business Identification Number

Each taxpayer is identified by a unique business identification number (BIN) assigned by the department. Your BIN has been entered on your quarterly return forms. Please refer to your BIN when filing all fee returns and in your inquiries with the department. Write your BIN on all payments made with your returns.

Questions?

For information, or if you have questions about your return or payment, please contact Betsy Ebeling in the Special Programs Administration Unit at 503-945-8658.