



RECORDS TO BE MAINTAINED BY OREGON USE FUEL SELLERS

The following information is adapted from Oregon Revised Statutes (ORS) Chapter 319 and Oregon Administrative Rules (OAR) Division 176. Additional information is provided to help clarify the records that are needed, and what forms of information are acceptable.

RECORD REQUIREMENTS. Every seller of fuel for use in a motor vehicle shall maintain and keep records for a period of three years as follows:

- (a) A purchase journal or other record of fuel received supported by purchase invoices;
- (b) A stock summary of all bulk fuel storage showing the gallons of fuel handled during each month with an analysis as to inventories, receipts, sales, use, transfers, and loss or gain;
- (c) A physical inventory of bulk fuel storage shall be recorded at least at the end of each month and preserved for audit purposes;
- (d) A record shall be kept of each sale or other withdrawal of fuel from bulk storage. An invoice is not required to be prepared for fuel delivered into the fuel tank of a vehicle with a combined gross weight of 26,000 pounds or less, for which the tax is paid at the time of sale, unless the operator of the vehicle requests an invoice; and
- (e) Invoices upon which tax collections are recorded shall be kept separate and apart from other sales invoices.

The following information provides examples of acceptable documentation for the information required in the Statutes and Rules. These records will be requested at audit.

- A. **PURCHASE JOURNAL:** The purchase journal may vary in format, but should contain (at least) the date of purchase, the invoice number, supplier, and number of gallons received. Original invoices, bills of lading, or other delivery records from all suppliers should support each entry.
- B. **STOCK SUMMARY:** The stock summary should be maintained on a periodic basis (at least monthly, but may be daily or weekly). Receipts should be supported by original invoices from all suppliers. Sales, use, and transfers may be verified by individual documents (such as invoices) or computer reports and combined and supported by meter readings, tank readings, or other acceptable methods.

Pump meter readings should be taken consistently at least on the last calendar day of the month, to support the stock summary, serve as a record of sales/withdrawals, and also as a measure against loss or theft. Meter readings may be manual or electronic.
- C. **PHYSICAL INVENTORY:** A physical inventory in a tank must be taken monthly; however the readings may be taken manually ('sticking' the tank) or electronically. *A physical inventory is required on all tanks, whether above or below ground.*
- D. **RECORD OF EACH SALE OR OTHER WITHDRAWAL:** All bulk sales and tax-exempt sales must be invoiced. Invoices for sales into vehicles *when the tax is collected* are not required unless requested by the customer.

E. INVOICE REQUIREMENTS:

Sales invoices, when required, must be prepared in duplicate, one copy given to the purchaser and one copy retained by the seller.

The invoice must show *at least* the following:

1. Complete date of sale (month, day, year).
2. Name and address of seller.
3. Name and address of purchaser.
4. Name of product and number of gallons sold.
5. The ODOT weight receipt, temporary receipt, or temporary pass number, or the Oregon use fuel emblem number, or the US Government license number. If the sale is other than to a motor vehicle (i.e. can, tractor, etc), this should be indicated on the invoice. Noting that the fuel is to be used "off-road" is not sufficient.
6. The amount of Oregon tax collected, if applicable, or a notation that the tax is included in the price shown.

Taxable and tax-exempt invoices must be separated. All invoices are subject to audit.

RECORDS REQUESTED AT AUDIT:

Retail Operations (service stations, truck stops, etc):

- o Original purchase invoices and records for all suppliers
- o Physical tank inventories (taken at least on the last day of the month)
- o Meter readings (taken at least on the last day of the month)
- o Ex-tax sales invoices
- o Journals, worksheets, and any other information used to prepare the report

Cardlock/Keylock, Bulk Operations (in addition to the above):

- o All bulk sales invoices
- o A list of all bulk customers (with tax status)
- o A list of all resale customers
- o Cardlock/keylock use fuel customer list (name, address, federal and state tax codes)
- o Customer billings (monthly or semi-monthly statements) may be in paper or electronic format (CD-Rom or floppy disk using 'FAT-16' formatting)
- o Cardlock/keylock printout detailing sales by customer name/account and tax collected
- o Monthly/semi-monthly cardlock network statements (CFN/Pacific Pride/other network) if affiliated

If you have any questions or concerns about the type of records, the maintenance or the retention of any use fuel seller records, please contact us at:

Oregon Department of Transportation Fuels Tax Group
550 Capitol St NE
Salem OR 97301-2530

voice: (503) 378-8150

fax: (503) 378-3060

email: ODOTFUELSTAX@ODOT.STATE.OR.US