



MAKING CORRECTIONS TO AND REQUESTING CREDITS ON THE USE FUEL SELLER TAX REPORT

CORRECTIONS OR REVISIONS TO THE USE FUEL SELLER TAX REPORT

MATH ERRORS AND OTHER CORRECTIONS TO THE REPORT

Math errors and other mistakes or revisions to the Use Fuel Seller report are made by submitting "AMENDED" tax reports. **However DO NOT file amended reports if tax has been collected from a customer in error. Follow the instructions in the Erroneous Collection section below.**

To prepare an amended tax report:

1. Complete a use fuel seller tax report with the corrected information for each reporting period in which an error is being corrected. Mark "**AMENDED**" on the top of each corrected tax report.
2. Include corrected schedules where appropriate. If there is no change from the original report, it is not necessary to include a copy of that schedule.
3. Include the amount paid with the original report on line 7, and calculate any tax due or credit.
4. If your amended report results in tax due, include payment for the additional tax, interest, and penalty (10% for late payment, when imposed). Your payment will be applied first to penalty, then interest, then tax.
5. If your amended report results in a credit, you will be advised when the report has been reviewed and the credit has been approved. If you claim the credit prior to approval by the Fuels Tax Group, you may be billed for underpayment of your tax report.

ERRONEOUS COLLECTIONS

Erroneous collections of tax occur when a seller collects use fuel tax on a transaction that was not subject to the tax. This will generally occur with non-retail customers, since retail transactions that are exempt from tax are documented at the time of sale. How the correction is handled depends on when and how the error occurred. Please contact the Fuels Tax Group for instructions if you believe tax has been collected in error. We may need to obtain information from your records and also from your customer. Once the credit or refund amount is determined, you will be advised of the results in writing.

DO NOT attempt to take credit on a current report without Fuels Tax Group approval, as you may be billed for underpayment of tax.

If, at any point, the seller or the customer has any questions or concerns please contact an auditor at the following address:

Oregon Department of Transportation Fuels Tax Group 550 Capitol St NE voice: (503) 378-8150 fax: (503) 378-3060 email: ODOTFUELSTAX@ODOT.STATE.OR.US
