

RECORDS TO BE MAINTAINED BY
OREGON USE FUEL USERS

RECORD REQUIREMENTS FOR USERS REQUIRED TO BE LICENSED:

Every user of use fuel shall maintain and keep the following records for a period of three years (OAR 735-176-0020) and be prepared to prove that all the tax due and payable on fuel used has been paid:

1. A purchase journal or other record of fuel received supported by purchase invoices (both tax-paid and tax-exempt).
2. A record of the number of miles traveled in Oregon.
3. If fuel is purchased in bulk, a stock summary of fuel handled during each month with detail as to inventory, purchases, withdrawals, sales, transfers, and loss or gain.
4. If fuel is stored in bulk, a physical inventory shall be taken at least at the end of each month and preserved for audit purposes.

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

Oregon Department of Transportation Fuels Tax Group
550 Capitol St NE
Salem OR 97301-2530
Voice: (503) 378-8150
Toll Free: 1-888-753-2525
Fax: (503) 378-3060
Email: ODOTFUELSTAX@ODOT.STATE.OR.US

