

OREGON PETROLEUM LOAD FEE

FOR OFFICE USE ONLY
Date Received
Payment Received

1

Quarterly Return

Tax Year 2007

					L		
	Quarter	Due Date	Business Identification Number (BIN	I) Program Cod	de Year	Period	Liability
1	01/01/07 to 03/31/07	April 30, 2007	+	550	07	03	1
Quarter		1	Is this an amended return? Check if yes	s. 🗆	al Employer I one Number)	Identification I	Number (FEI
ndicate	e: 🗌 Bulk Facility	Bulk Facility / Seller		r 🗌 Tra	nsporter		
ee bad	ck for instructions.						
. Num	nber of loads			1			
. Rate	e per load			2			2.50
. тот	AL FEE DUE (multiply lir	ne 1 x line 2)		3 \$			
		DI	ECLARATION				
	e under the penalties for fals , correct, and complete.	e swearing [ORS 305.990	(4)] that I have examined this	document a	nd to the t	best of my	knowledg
ignature			Date				
	me Signed Above		Title	٦	elephone No	Э.	
					()		
		Mail this return on or b	efore the due date shown abo	ve.			
		OREGON DE PO BOX 141 ⁻					
'LEASE	E DO NOT DETACH VOUCI	SALEM OR 9 HER	7309-0910	PLEASE	DO NOT	DETACH	VOUCHE
	Oregon Petrole	um Load Fee Payn	nent Voucher For Tax	Year Da	ate Received	at Revenue	
	150-608-002 (Rev. 3-07)	-	200)7 📃			
st Quarte	^r Program: 550 0 Due Date: April 30	7 03 1 2007	_	E	nter Paym	ent Amoun	t
	BIN:	.,	\$				
	Is this an amended re	aturn? 🗌 Yes					

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Oregon Petroleum Load Fee quarterly returns must be filed quarterly to report the number of loads of petroleum products withdrawn or imported in Oregon (Oregon Revised Statutes 465.104 to 465.131).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refined petroleum product is delivered primarily by pipeline, barge or rail and from which refined petroleum product is withdrawn and delivered into a cargo tank or barge.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.

Instructions

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
Salem
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 can- not be ensured. General tax and policy questions only.
Asistancia an asnañol:

Asistencia en español:

Salem	503-945-8618
Gratis de prefijo de Oregon	1-800-356-4222

TTY (hearing or speech impaired; machine only):						
Salem						
Toll-free from Oregon prefix						

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

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



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								I
	Quarter	Due Date	Business Identification Number (Bl	N) Program	Code	Year	Period	Liability
2	04/01/07 to 06/30/07	July 31, 2007	+	55	0	07	06	1
2nd Quarter			Is this an amende return? Check if ye	es.			lentification N	Number (FEIN)
				Tel	lephone	e Number)		
Indicate	e: 🗌 Bulk Facility	Bulk Facility / Seller	Importer Selle	er 🗌 T	Frans	porter		
	ck for instructions.			Г				
1. Nun	nber of loads			1 +				
2. Rate	e per load			2				2.50
3. TO	AL FEE DUE (multiply lir	ne 1 x line 2)		3	\$			
		DE	ECLARATION					
	e under the penalties for fals , correct, and complete.	e swearing [ORS 305.990	(4)] that I have examined this	documen	nt and	to the b	est of my	knowledge
Signature X			Date					
PRINT Na	me Signed Above		Title		Tele	phone No.		
		Mail this return on or be	efore the due date shown ab	ove.		,		
		Mail to: OREGON PE	TROLEUM LOAD FEE PARTMENT OF REVENUE					
		PO BOX 1411						
PLEASE	E DO NOT DETACH VOUCI	SALEM OR 9 HER	7309-0910	PLEA	SE D	ονοτ	DETACH	VOUCHER
_	Oregon Petrole	um Load Fee Payn	nent Voucher For Ta	x Year	Date	Received a	at Revenue	
2	150-608-002 (Rev. 3-07)		20					
2nd Quarte	Program: 550 0	7 06 1			Ente	er Payme	ent Amoun	t t
	Due Date: July 31	, 2007	\$					
	BIN:		Ψ					
	Is this an amended re	eturn?						

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	Quarter	Due Date	Business Identification Number	er (BIN) Program C	Code Year	Period	Liability
3	07/01/07 to 09/30/07	October 31, 2007	•	550	07	09	1
3rd Quarter			Is this an ame return? Check	if yes.	phone Number	entification Nu	mber (FEIN)
Indicate	: Bulk Facility	Bulk Facility / Seller		Seller 🗌 Ti	ransporter		
See bad	ck for instructions.						
1. Num	ber of loads			1 +			
2. Rate	e per load			2		4.	.00
2 TOT	AL FEE DUE (multiply lii	a 1 x line 2)			\$		
3. 101		,	CLARATION		T		
	under the penalties for fals correct, and complete.			this document	and to the b	est of my k	nowledge
Signature			D	ate			
X PRINT Nar	ne Signed Above		Title		Telephone No.		
					()		
		Mail to: OREGON PE OREGON DE PO BOX 1411 SALEM OR 93	PARTMENT OF REVEN	UE			
PLEASE	DO NOT DETACH VOUC	HER		PLEAS	SE DO NOT	DETACH V	OUCHER
3rd Quarter	150-608-002 (Rev. 3-07)	um Load Fee Paym		or Tax Year	Date Received a	at Revenue	
Sid Quarter	Program: 550 C	07 09 1 r 31, 2007			Enter Payme	ent Amount	
	BIN:	1 31, 2007		\$			
	Is this an amended re	eturn? 🗌 Yes					

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4	10/01/07 to 12/31/07	Janua	ry 31, 2008	+	ł	550	07	12	1
4th Quarter				Is this ar	amended	Federal	Employer Ic	lentification I	Number (FEIN
				return?	Check if yes.				
						Telephor	ne Number		
						()		
ndicate	: 🗌 Bulk Facility	Bulk Fa	acility / Seller	Importer	Seller	Tran	sporter		
See bac	k for instructions.								
	ber of loads					1			
I. INUIII						' <u>-</u>			
2. Rate	per load					2		4	.00
		<i>.</i>				3 \$			
3. TOTA	AL FEE DUE (multiply li	ne 1 x line				3 🖓			
				CLARATION					
	under the penalties for fals correct, and complete.	se swearing	[ORS 305.990([4)] that I have exam	nined this docui	ment and	d to the b	est of my	knowledge
Signature					Date				
x									
PRINT Nam	ne Signed Above			Title	1	Te	lephone No		
						()		
		Mail this	s return on or be	efore the due date s	hown above.				
		Mail to:	OREGON PE	TROLEUM LOAD F	EE				
				PARTMENT OF RE	VENUE				
			PO BOX 1411						
PLEASE	DO NOT DETACH VOUC	HER	SALEM OR 9	7309-0910	P	LEASE I	ро мот	DETACH	VOUCHER
_	Oregon Petrole	umloa	d Eqo Davr	oont Voucher	For Tax Year	Date	e Received	at Revenue	
4	150-608-002 (Rev. 3-07)	Oregon Petroleum Load Fee Payment Vou 150-608-002 (Rev. 3-07)							
					2007				
th Quarter	Program: 550 (07 12 1				En	ter Pavme	ent Amoun	t –
	Due Date: Januar	ry 31, 2008					,		
					\$				
	BIN								

BIN:

Is this an **amended** return? Yes

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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.*

Quarter:	Ending:	Due Date:
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.