

INSTRUCTIONS

General information

This Oregon Petroleum Load Fee quarterly return must be filed every quarter to report the number of loads of petroleum withdrawn or imported in Oregon (Oregon Revised Statutes 465.104 to 465.131).

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

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refined petroleum product is delivered primarily by pipeline, barge or rail and from which refined petroleum product is withdrawn and delivered into a cargo tank or barge.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 products to be brought into the state from outside Oregon for delivery into one or more storage tanks not connected to a bulk facility.

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 made during the quarter.

Line 3. Multiply the number of loads by the amount of the fee.

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 7 percent annually or 0.5833 percent per month (0.0192 percent per day).

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

Mail this return with your check payable to:

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

Taxpayer assistance

Telephone:

Salem 503-378-4988
Toll-free within Oregon 1-800-356-4222

TTY (hearing or speech impaired; machine only):
503-945-8617 (Salem) or 1-800-886-7204 (toll-free within Oregon).

Americans with Disabilities Act (ADA): This information is available in alternative formats. Call 503-378-4988 (Salem) or 1-800-356-4222 (toll-free within Oregon).

For general tax information: www.dor.state.or.us

Asistencia en español. Llame al 503-945-8618 en Salem.



Oregon

Theodore R. Kulongoski, Governor

Department of Revenue

955 Center St NE
Salem OR 97301-2555

OREGON PETROLEUM LOAD FEE Tax Year 2004 Information

Quarterly Return

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 Use them to report petroleum loads withdrawn from a bulk facility or report petroleum loads imported into Oregon.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

The quarterly reporting periods and due dates are as follows:

Quarterly Reporting Periods and Due Dates		
<i>Quarter:</i>	<i>Ending:</i>	<i>Due Date:</i>
1st quarter (period 3)	03/31/04	04/30/04
2nd quarter (period 6)	06/30/04	07/31/04
3rd quarter (period 9)	09/30/04	10/31/04
4th quarter (period 12)	12/31/04	01/31/05

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

Bulk Facilities

If you sell petroleum products from a bulk facility (terminal), fill in the **net** number of petroleum loads withdrawn from bulk this quarter. *For example:* don't report a load if you didn't charge a fee because it was a "split" load, or if it was for export. Multiply the net number of loads by **\$4.75** 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 **\$4.75** 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 a terminal facility.

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.

Everyone Must File

All bulk facilities and importers must be registered with the Department of Revenue and must file a *Petroleum Load Fee 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 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 Genevia Hagner in the Special Programs Administration Unit at 503-945-8121.