



# Oregon Marijuana Tax Monthly Payment Voucher Tax Year 2017

See instructions on next page.

Month of sales	Due date / /	Account number	SSN - -	FEIN -
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Business name			<input type="checkbox"/> Check box if same as physical address.		
Physical site address			Mailing address		
City	State	ZIP code	City	State	ZIP code

1. **Total retail sales** for all recreational marijuana products ..... 1

### State Tax

2. State tax rate ..... 2 **X 0.17**

3. State tax collected (multiply line 1 by line 2) ..... 3

4. Administrative fee rate ..... 4 **X 0.02**

5. Administrative fee (multiply line 3 by line 4). This will reduce your tax ..... 5

6. **State tax due** (subtract line 5 from line 3) ..... 6

**Local Tax** (Please see Table A in the attached instructions for additional information. If your municipality is not in that table, please leave these fields blank.)

7. Local tax rate ..... 7 **X**

8. Local tax collected (multiply line 1 by line 7) ..... 8

9. Administrative fee rate ..... 9 **X**

10. Administrative fee (multiply line 8 by line 9). This will reduce your tax ..... 10

11. **Local tax due** (subtract line 10 from line 8) ..... 11

12. **Total payment** (add line 6 and line 11) ..... 12

**Finished? Print now.** You can't save to your computer and edit later. Make check payable to Oregon Department of Revenue. Please include your account number on any checks or money orders you submit.

See instructions for additional information on how to make your payment.

150-610-172 (Rev. 04-17)



## Oregon Marijuana Tax Monthly Payment Voucher

For tax year  
**2017**

Date received / /
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Month of Sales:       SSN:

Due date:       FEIN:       Account number:

Business name			<input type="checkbox"/> Check box if same as physical address.		
Physical site address			Mailing address		
City	State	ZIP code	City	State	ZIP code

Make check payable to: Oregon Department of Revenue  
PO Box 14630  
Salem OR 97309-5050

Enter payment amount (from line 12)  
\$

Do not staple payment to voucher.

150-610-172 (Rev. 04-17)

# Instructions for Oregon Marijuana Tax Monthly Payment Voucher

## General information

Licensed marijuana retailers must collect the marijuana tax at point of sale and remit it to the Department of Revenue (DOR). The tax is imposed on recreational marijuana products. All sellers of recreational marijuana products are required to remit the tax by the last day of the month following the month in which it was collected. As of January 1, 2017, only retailers licensed by the Oregon Liquor Control Commission can sell recreational marijuana.

## Account number

You may include any of these in this field:

- Oregon business identification number (BIN).
- Marijuana tax account number. All marijuana tax accounts received a new marijuana account number in November 2016 in conjunction with DOR's Core Systems Replacement. Contact DOR if you need your marijuana account number.
- OLCC license number, beginning with 050-.

If you sell recreational marijuana products in more than one location, you must have a separate number, make separate payments, and file separate returns for each location.

## State tax rate

ORS 475B.705 designates eight categories of marijuana products. All products are taxed at a rate of 17 percent.

## Calculating the Tax

After November 16, 2016, you can go to Revenue Online (ROL) to help calculate your payment at [www.oregon.gov/dor](http://www.oregon.gov/dor). If you're a licensed retailer, ROL can also produce a completed payment voucher.

## Physical site address

List the physical (street) address of the location in which the business sold recreational marijuana products.

## Tax due calculation

**Line 1.** Enter the total retail sales for recreational marijuana products sold during the reported month. Total retail sales are all amounts paid by a person for the purchase of recreational marijuana products in Oregon, other than taxes.

**Line 3.** Enter the total state tax you collected by multiplying lines 1 and 2.

**Line 5.** Calculate your administrative fee by multiplying the total tax collected by 0.02.

**Line 6.** Subtract line 5 from line 3.

## Local tax due calculation

For businesses paying local tax to the Department of Revenue:

**Line 7.** Enter the tax rate for your locality, using Table A.

**Line 8.** Enter the total local tax you collected by multiplying lines 1 and 8.

**Line 9.** Enter the administrative fee for your locality, using Table A. It is usually zero.

**Line 10.** Calculate your local administrative fee, if applicable, by multiplying lines 8 and 9.

**Line 11.** Subtract line 10 from line 8.

## Total tax due

Line 12. Add lines 6 and 11. If you do not pay local tax to DOR, lines 6 and 12 should be equivalent.

## Submit voucher with payment

Make check payable to **Oregon Department of Revenue**. Mail the completed voucher with payment on or before the payment due date to:

Oregon Marijuana Tax  
Oregon Department of Revenue  
PO Box 14630  
Salem OR 97309-5050

Please include your account number on any checks or money orders you submit.

Or bring the completed voucher with payment to your scheduled payment appointment. An appointment is required to pay your marijuana tax in cash. To make an appointment, please call (503) 945-8050 at least 48 hours in advance.

## Due date

Your marijuana tax **payment is due monthly** on or before the last day of the month for recreational marijuana sales in the preceding month. If the due date falls on a weekend or holiday, payment is due no later than the next business day.

Month of sales	Payment due date
January.....	February 28, 2017
February .....	March 31, 2017
March .....	May 1, 2017
April .....	May 31, 2017
May.....	June 30, 2017
June.....	July 31, 2017
July.....	August 31, 2017
August .....	October 2, 2017
September.....	October 31, 2017
October .....	November 30, 2017
November.....	January 2, 2018
December .....	January 31, 2018

Your marijuana **tax return** is due quarterly:

May 1, 2017  
July 31, 2017  
October 31, 2017  
January 31, 2018

## Have questions? Need help?

### Oregon marijuana tax

Phone..... (503) 947-2597

Email .....marijuanatax.dor@oregon.gov

*Please don't email your confidential information. We can't guarantee email security.*

### General tax information ..... [www.oregon.gov/dor](http://www.oregon.gov/dor)

Phone..... (503) 378-4988 or 1 (800) 356-4222

Email ..... [questions.dor@oregon.gov](mailto:questions.dor@oregon.gov)

Contact us for ADA accommodations or assistance in other languages.

## Table A: Locality Tax Rates

The below table lists the tax rates for the municipalities that have entered into agreements with the Department of Revenue for paying local tax. If your municipality is not listed below, you may still have a local tax obligation. Please contact your municipality for details on how to file and pay those taxes. Otherwise, use this table to fill in **box 7** and **box 9** on the payment voucher.

Municipality	Local tax rate (for box 7)	Administrative fee rate (for box 9)
Albany	0.03	0.00
Ashland	0.03	0.00
Astoria	0.03	0.00
Beaverton	0.03	0.00
Bend	0.03	0.00
Brownsville	0.03	0.00
Cannon Beach	0.03	0.00
Clackamas County	0.03	0.00
Condon	0.03	0.00
Coos Bay	0.03	0.00
Corvallis	0.03	0.00
Cottage Grove	0.03	0.00
Curry County	0.03	0.00
Depoe Bay	0.03	0.00
Detroit	0.03	0.00
Donald	0.03	0.00
Drain	0.03	0.00
Eugene	0.03	0.00
Florence	0.03	0.00
Forest Grove	0.03	0.00
Gates	0.03	0.00
Gladstone	0.03	0.00
Gold Beach	0.03	0.00
Happy Valley	0.03	0.00
Hillsboro	0.03	0.00
Hood River	0.03	0.00
Hubbard	0.03	0.00
Huntington	0.03	0.00
Independence	0.03	0.00
Jefferson	0.03	0.00
Keizer	0.03	0.00
King City	0.03	0.00
Lane County	0.03	0.00
Lebanon	0.03	0.00
Lincoln City	0.03	0.00
Lincoln County	0.03	0.00

Municipality	Local tax rate (for box 7)	Administrative fee rate (for box 9)
Madras	0.03	0.05
McMinnville	0.03	0.00
Medford	0.03	0.00
Milwaukie	0.03	0.00
Molalla	0.03	0.00
Monmouth	0.03	0.00
Mosier	0.03	0.00
Myrtle Creek	0.03	0.05
Nehalem	0.03	0.00
Newport	0.03	0.00
North Bend	0.03	0.00
Oregon City	0.03	0.00
Pendleton	0.03	0.00
Philomath	0.03	0.00
Phoenix	0.03	0.00
Portland	0.03	0.00
Rainier	0.03	0.00
Rogue River	0.03	0.00
Roseburg	0.03	0.00
St. Helens	0.03	0.00
Salem	0.03	0.00
Scappoose	0.03	0.00
Seaside	0.03	0.00
Silverton	0.03	0.00
Springfield	0.03	0.00
Stayton	0.03	0.00
Sumpter	0.03	0.00
Sweet Home	0.03	0.00
Talent	0.03	0.00
Tangent	0.03	0.00
The Dalles	0.03	0.00
Tigard	0.03	0.00
Tillamook County	0.03	0.00
Waldport	0.03	0.00
Wood Village	0.03	0.00