



Schedule OR-1, Tobacco Products Tax (except moist snuff and cigars)

Attach this schedule to: Form OR-530 Form OR-531 Form OR-532

Page _____ of _____

Name	License number	Social Security number (SSN)	Quarter ending	Account number
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Type of schedule (check one)

1A—Untaxed purchases 1B—Credits 1C—Sales

RYO tobacco products
(see instructions)

Line No.	Invoice		Purchased from or sold to		Brand name(s)	Column A Wholesale price	Column B Total ounces (excluding RYO)	Column C Total ounces (per brand)
	Date	Number	Name	State				
1	Balance brought forward							
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								
17								
18								
19								
20	Page totals. Provide a grand total on the last page of each schedule							

Instructions for Schedule OR-1, Oregon Tobacco Products Tax

Introduction

The Oregon tobacco tax return you must file depends on whether you are an Oregon licensed distributor (Form OR-530), a consumer or other unlicensed person or business (Form OR-531), or a tobacco manufacturer (Form OR-532). Schedule OR-1, is used with, and attached to, your Oregon quarterly tobacco tax return regardless of which return you must file.

Schedule OR-1 is used to report purchases, related credits, and sales of tobacco products (except moist snuff, chewing tobacco, and cigars). For each schedule you complete, check the box to indicate the type of schedule it represents (for example, check box 1A if you are using this schedule to report untaxed purchases). Don't mix reporting of purchases, credits, or sales on a schedule.

Report purchases, credits, and sales on separate schedules: Report purchases on Schedule 1A, credits on Schedule 1B, and sales on Schedule 1C.

Computer printouts

The department will accept computer printouts of tobacco products transactions in lieu of listing individual purchases, credits, or sales on this schedule. If you want to submit computer listings, you must also:

1. Use this schedule as a summary sheet for the accompanying printouts. Simply complete the top portion of this schedule. Indicate "see attached" on line 2, and then enter the total wholesale price of tobacco products on line 20, column A; the total ounces except for roll-your-own on line 20, column B; and the total MSA-excluded roll-your-own tobacco products on line 20, column D.
2. Prepare your computer printouts using the same format and columnar sequence as on this form. If your computer can't duplicate our format, you should submit a proposed format for our review. We will let you know if it is satisfactory or what changes will be required.
3. Use paper measuring $8\frac{1}{2} \times 11$ inches.

Instructions for all schedules

Use blue or black ink when filling out this schedule. Enter information at the top of the schedule as follows:

- **Attach this schedule to.** Check the box for the return you must file (Form OR-530, Form OR-531, or Form OR-532).
- **Page ___ of ___.** Fill in the page number and the total number of pages.
- **Name.** Fill in the name of your business or your name if this isn't a business.
- **License number.** Fill in your Oregon other tobacco products distributor license if you have one.

- **SSN.** Enter your SSN if you are an individual reporting your purchases.
- **Quarter ending.** Enter the month, day, and the year for the ending date of the quarter you are reporting (3/31/2018, 6/30/2018, 9/30/2018, or 12/31/2018).

Using the following instructions, fill in line information to correspond to what you are reporting (for example: untaxed purchases, credits, or out-of-state or exempt sales). Use a single line for each transaction and provide all the information requested. Provide a subtotal for each page and a grand total on the last page.

Column A

Enter the wholesale price of the tobacco products purchased, sold, or distributed. **Report the column A grand total (last page) on section 1 of your return.**

Column B

Enter the total ounces for each purchase, sale, or distribution of tobacco products (except for roll-your-own).

Column C—"Roll-your-own" (RYO) tobacco products

The Oregon Tobacco Master Settlement Agreement Law (MSA) defines RYO tobacco as tobacco that, because of its appearance, type, packaging or labeling, is suitable for use and likely to be offered to, or purchased by, consumers as tobacco for making cigarettes.

Invoices containing RYO tobacco products require additional reporting. For each invoice with RYO tobacco products, enter the manufacturer's name, each brand name of RYO tobacco, and the total ounces received per brand.

Instructions for untaxed purchase schedules—Schedule 1A

Group all purchases by manufacturer and provide a tobacco products subtotal for each manufacturer. On the last page of a purchase schedule, indicate the total tobacco products received from all manufacturers.

In-state filers. Itemize **all** untaxed tobacco products purchases you received during the quarter. This includes all free samples and promotional products you receive. It also includes tobacco products you might sell out-of-state.

Out-of-state filers. Itemize all untaxed tobacco sales into Oregon for the quarter, including free samples and promotional products.

Line 1. Enter zero or the cumulative balances from line 20 of any previous Schedules 1A.

Lines 2–19. These lines have *different reporting requirements* depending on which return you must file.

Instructions for Schedule OR-1, Oregon Tobacco Products Tax (continued)

- **Form OR-530 or Form OR-531.** If you are a distributor or a consumer, enter the wholesale price and weight (in ounces) of all the tobacco products shown on your purchase invoices, including amounts reflecting shortages or overages. If you were shorted merchandise, enter on Schedule 1B to claim a credit. If you receive more merchandise than you ordered, enter the excess amount on a separate line of the purchase schedule.
- **Form OR-532.** If you are a manufacturer, enter the wholesale price and weight (in ounces) of all the tobacco products you distributed in Oregon.

Line 20. Enter the sum of lines 1 through 19 on each page. Provide a grand total (of all Schedules 1A) on the last page. On line 1 of Form OR-530, Form OR-531, or Form OR-532, enter the grand total of the wholesale price from line 20, column A.

Instructions for credit schedules—Schedule 1B (Form OR-530 only) (only for tobacco products you reported, or previously reported, on Schedule 1A)

“Credits” include tobacco products that have been purchased but not received on a licensee’s premises (shortages) and damaged merchandise, whether discovered upon or after receipt. Group all shortages, damaged merchandise, and merchandise returned for credit by manufacturer and provide a tobacco products subtotal for each manufacturer. On the last page of a credit schedule, indicate the total tobacco products shorted, damaged, and returned from all manufacturers.

Enter tobacco products received from the manufacturer, found to be short shipped, lost, or damaged prior to being received from a manufacturer. Shortages discovered before merchandise is received should be noted on papers provided by the carrier.

Line 1. Enter zero or the cumulative balances from line 20 of any previous Schedules 1B.

Line 2–19. Enter the wholesale price and weight (in ounces) of the tobacco products eligible for credit as shown on your purchase invoices.

Line 20. Enter the sum of lines 1 through 19 on each page. Provide a grand total (of all Schedules 1B) on the last page. On line 2 of your Form OR-530, enter the grand total of the wholesale price from line 20, column A.

Instructions for sales schedules—Schedule 1C (Form OR-530 only) (only for tobacco products you reported, or previously reported, on Schedule 1A)

Credit for out-of-state or otherwise exempt sales is reportable in the quarter that actual physical movement of the tobacco products takes place from a distributor’s premises. Group all sales by manufacturer and provide a tobacco products subtotal for each manufacturer.

Itemize all sales of untaxed tobacco products made during the quarter to Oregon licensees or shipped out-of-state. Persons receiving untaxed tobacco products in Oregon must have the appropriate distributor license to purchase untaxed tobacco products.

Line 1. Enter zero or the cumulative balances from line 20 of any previous Schedules 1C.

Line 2–19. Enter the wholesale price and weight (in ounces) of the tobacco products eligible for credit as shown on your purchase invoices.

Line 20. Enter the sum of lines 1 through 19 on each page. Provide a grand total (of all Schedules 1C) on the last page. On line 3 of your Form OR-530, enter the grand total of the wholesale price from line 20, column A.

Do you have questions or need help?

www.oregon.gov/dor
(503) 945-8120 (Tobacco Unit)
(503) 378-4988 or (800) 356-4222 (general help)
questions.dor@oregon.gov

Contact us for ADA accommodations or assistance in other languages.