Clear Form

Form **532**

2009
OREGON QUARTERLY TAX RETURN FOR MANUFACTURERS DISTRIBUTING NONEXEMPT TOBACCO PRODUCTS

REVENUE USE ONLY
Date received

Quarter	Quarter dates	Due date	Program code	Year	Period	Liability	Payment received
			532	09		1	

Federal identification no.

Oregon business identification no.

Business name: _____

Mailing address: _____

City: _____ State: _____ ZIP: _____

Please use blue or black ink when filling out this form.

Type of business: ☐ Corporation ☐ Partnership ☐ Individual ☐ Other: _____

1. **Number** of cigars at wholesale price of 77 cents or more	1		
2. Multiply the number of cigars by 50 cents (line 1 × 0.50)	2		
3. Wholesale price of cigars at wholesale price of less than 77 cents	3		
4. Wholesale price of all other tobacco products	4		
5. Total of lines 3 and 4	5		
6. Multiply line 5 by 0.65	6		
7. Total quarterly tax (add lines 2 and 6)	7		
8. Quarterly tax discount (multiply line 7 by **0.015**)	8		
9. Net tax due (line 7 minus line 8)	9		
10. Penalty and interest (see instructions)	10		
11. **Total amount due** (add lines 9 and 10)	11		

DECLARATION

I declare under the penalties for false swearing [ORS 305.990(4)] that I have examined this document and to the best of my knowledge it is true, correct, and complete.

Signature	Social Security no.	Date
PRINT name signed above	Title	Telephone number ( )

150-605-005 (Rev. 12-08)

Please read the instructions →

INSTRUCTIONS

General information

This Oregon tax return is required to be filed by manufacturers to report nonexempt tobacco products distributed in Oregon each quarter. Submit this return with payment for each quarter in which a distribution of nonexempt tobacco products occurs. Returns are due on or before the last day of January, April, July, and October.

What is the applicable law? This publication is not a complete statement of Oregon laws. For more information, refer to the laws and rules, Oregon Revised Statutes (ORS) 323.500 through 323.995.

Tax on Cigars Limited to 50 Cents

The tax on cigars is limited to 50 cents per cigar. This maximum applies only to cigars, not to any other type of tobacco product. Identify cigars subject to this limitation on line 1.

Instructions

Please use blue or black ink when filling out this form.

Enter information in the boxes at the top as follows:

- **"Quarter"—**Enter "1" for the first quarter, "2" for the second quarter, etc.
- **"Quarter dates"—**Enter the month, day, and year for the beginning and ending dates of the quarter you are reporting (e.g. 01/01/09–03/31/09).
- **"Due date"—**Enter the month, day, and year the return is due (e.g. first quarter due date is 4/30/09).
- **"Period"—**Enter "3" for quarter January–March; "6" for quarter April–June; "9" for quarter July–September; and "12" for quarter October–December.
- Enter your name and address information.
- Enter your federal employer identification number.
- Enter your business identification number (this is the ID number assigned to you by the Oregon Department of Revenue.
- Place an "X" in the appropriate box under "Type of business."

Line 1. Enter the total **number** of cigars distributed in Oregon during the reporting period that have a wholesale price of 77 cents or more per cigar.

Line 2. Multiply the **number** of cigars entered on line 1 by the 50 cents tax rate.

Line 3. Enter the wholesale **price** of cigars distributed in Oregon during the reporting period that have a wholesale price less than 77 cents per cigar.

Line 4. Enter the wholesale price of all other tobacco products distributed in Oregon during the reporting period.

Line 5. Amount subject to 65 percent tax rate. Add the amounts from lines 3 and 4.

Line 6. Multiply the amount on line 5 by the tax rate of 65 percent (0.65).

Line 7. Total quarterly tax. Add the amounts on lines 2 and 6.

Line 8. Quarterly tax discount. Multiply the amount on line 7 by 0.015. This is the 1.5 percent that the distributor keeps to recover the costs of reporting and record keeping.

Line 9. Net tax due. Subtract the amount on line 8 from the amount on line 7.

Line 10. Penalty and interest. Enter a **penalty** amount if applicable. A penalty is imposed if you mail your report and pay the tax after the due date. The penalty is 5 percent of the unpaid tax. If you file more than 30 days after the due date add an additional penalty of 20 percent of the unpaid tax.

Interest is imposed on any unpaid tax from the due date until the date payment in full is received. The interest rate as of January 1, 2009, is 6 percent per year, or 0.50 percent per month, or 0.0164 percent per day. The interest rate may change once a calendar year.

Line 11. Total amount due. Add amounts on lines 9 and 10.

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

Mail this return with your check payable to:

Tobacco Tax
Oregon Department of Revenue
PO Box 14110
Salem OR 97309-0910

Please keep a copy of your completed form with your records.

Taxpayer assistance

General tax information..... www.oregon.gov/DOR
Salem 503-378-4988
Toll-free from Oregon prefix..... 1-800-356-4222

Asistencia en español:
Salem 503-378-4988
Gratis de prefijo de Oregon..... 1-800-356-4222

TTY (hearing or speech impaired; machine only):
Salem 503-945-8617
Toll-free from an Oregon prefix 1-800-886-7204

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