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Form **532**

2010 OREGON QUARTERLY TAX RETURN FOR MANUFACTURERS DISTRIBUTING NONEXEMPT TOBACCO PRODUCTS

REVENUE USE ONLY
Date Received
Payment Received

Quarter	Quarter dates	Due date	Social Security no.	Business ID no.	Program	Year	Period	Liability
					532	10		1

Federal Identification No.

Name: _____

Mailing address: _____

City: _____ State: ____ ZIP: _____

☐ Check if address, name change, or entity change

☐ Check if this is an amended return

☐ Check if correspondence is included

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

Print numbers like this: 0 1 2 3 4 5 6 7 8 9, not like this: Ø 1 4 7. Enter negative numbers like this: –1000, not like this: (1000). NO COMMAS!

You are a(n): ☐ Individual ☐ Partnership ☐ Corporation ☐ Other: _____

SECTION 1—All Tobacco Products Tax (excluding moist snuff, chewing tobacco, and cigars)

1. Wholesale price of untaxed tobacco products (Schedule 1A) 1
2. Tobacco products tax (multiply line 1 by 0.65) **2**

SECTION 2—Moist Snuff (Definition A) Tax on Units at or Below Floor

3. Total number of units (1.2 oz or less) of untaxed moist snuff (definition A) at or below floor (Schedule 2A).... 3
4. Moist snuff (definition A) tax on units at or below floor (multiply line 3 by $2.14) **4**

SECTION 3—Moist Snuff (Definition A) Tax on Units Above Floor

5. Total ounces of untaxed moist snuff (definition A) above floor (Schedule 3A) 5
6. Moist snuff (definition A) tax on units above floor (multiply line 5 by $1.78) **6**

SECTION 4—Moist Snuff (Definition B) Tax on Units at or Below Floor

7. Total number of units (1.2 oz or less) of untaxed moist snuff (definition B) at or below floor (Schedule 4A).... 7
8. Moist snuff (definition B) tax on units at or below floor (multiply line 3 by $2.14) **8**

SECTION 5—Moist Snuff (Definition B) Tax on Units Above Floor

9. Total ounces of untaxed moist snuff (definition B) above floor (Schedule 5A) 9
10. Moist snuff (definition B) tax on units above floor (multiply line 9 by $1.78) **10**

SECTION 6—Cigar Tax on Cigars Subject to Cap (cigars purchased for 77¢ or more each)

11. Total number of untaxed cigars subject to cap (Schedule 6A) 11
12. Tax on cigars subject to cap (multiply line 11 by $0.50) **12**

SECTION 7—Cigar Tax on Cigars Below Cap (cigars purchased for less than 77¢ each)

13. Wholesale price of untaxed cigars below cap (Schedule 7A) 13

14. Tax on cigars below cap (multiply line 13 by 0.65) **14**

SECTION 8—Tax Summary

15. Net quarterly tax due (add lines 2, 4, 6, 8, 12, and 14) 15

16. Quarterly tax discount (multiply line 15 by 0.015) 16

17. TOTAL TAX DUE (line 15 minus line 16) 17

18. Penalty and/or interest (see instructions) 18

19. **Total amount due** (add lines 16 and 17) 19

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		Date
PRINT name signed above	Title	Telephone number ( )

Please read the instructions on page 3

Instructions for Form 532—Oregon Quarterly Tax Return for Manufacturers Distributing Nonexempt Tobacco Products

General information

This Oregon return, including all schedules, 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. Quarterly returns are due on or before the last day of January, April, July, and October. Payment of the tax must be made with the return.

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.

Oregon tobacco products tax rates

The tobacco products tax rate is 65 percent of the wholesale sales price on all tobacco products except moist snuff and cigars. The moist snuff rate is the greater of $1.78 per ounce or $2.14 per retail container. The cigar rate is the lower of 65 percent of the wholesale sales price or $0.50 per single cigar.

What is moist snuff?

Moist snuff is taxed by weight. **Moist snuff definition A** includes any finely cut, ground, milled, or powdered tobacco product that is not intended to be smoked or placed in the nasal cavity. **Moist snuff definition B** includes other products containing tobacco that are not intended to be consumed by burning. [See OAR 150-323.500(9) for examples.]

Instructions

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

Enter information in the boxes at the top of the form 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 (i.e., 01/01/10–3/31/10).
- **Due date**. Enter the month, day, and year the return is due (i.e., first quarter due date is 4/30/10).
- **Social Security number**. Enter if you are an individual reporting your purchases.
- **Business ID number**. Enter your business identification number (BIN) (assigned to you by the Oregon Department of Revenue) if you are a business reporting purchases.
- **Period**. Enter "3" for the quarter January–March; enter "6" for the quarter April–June; enter "9" for the quarter July–September; and enter "12" for the quarter October–December.
- Enter your name and address information.
- Enter your federal employer identification number.
- Put an "X" in the appropriate box for "You are a(n)."

Line 1. Enter the total wholesale **price** of all tobacco products distributed in Oregon **(except moist snuff, chewing tobacco, and cigars)** during the reporting period from Schedule 1A, line 20.

Line 3. Enter the total **number of units** (retail containers) of moist snuff (definition A) (weighing 1.2 ounces or less) distributed in Oregon during the reporting period from Schedule 2A, line 20.

Line 5. Enter the total **ounces** of moist snuff (definition A) (for retail containers weighing more than 1.2 ounces) distributed in Oregon during the reporting period from Schedule 3A, line 20.

Line 7. Enter the total **number of units** (retail containers) of moist snuff (definition B) (weighing 1.2 ounces or less) purchased during the reporting period from Schedule 4A, line 20.

Line 9. Enter the total **ounces** of moist snuff (definition B) (for retail containers weighing more than 1.2 ounces) purchased during the reporting period from Schedule 5A, line 20.

Line 11. Enter the total **number of cigars** distributed in Oregon during the reporting period that have a wholesale sales price of 77 cents or more per cigar from Schedule 6A, line 20.

Line 13. Enter the total wholesale **price** of cigars distributed in Oregon during the reporting period that have a wholesale sales price less than 77 cents per cigar from Schedule 7A, line 20.

Line 18. Penalty and interest. Enter a **penalty** amount if applicable. A penalty is imposed if you mail your report or 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, 2010, is 5 percent annually, or 0.04167 percent per month, or 0.0137 percent per day. The interest rate may change once a calendar year.

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

Mail your return, payment, and all supporting schedules to the following address. Your return can not be processed without the schedules. Failure to include the schedules may result in penalties. Make your check payable to: Oregon Department of Revenue. Mail to:

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

Please keep a copy of your completed return and schedules with your records.

Have questions? Need help?

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.