



# Schedule 4 – Chewing Tobacco Tax

Attach this schedule to:  Form 530  Form 531  Form 532

Page \_\_\_\_\_ of \_\_\_\_\_

Name	License number	Social Security number	Business ID number (BIN)	Quarter ending
------	----------------	------------------------	--------------------------	----------------

Type of schedule (check one)

4A – Untaxed Purchases     4B – Credits     4C – Sales

Line No.	Invoice		Purchased From or Sold To		Brand Name(s)	Column A Wholesale Price	Column B Total Ounces	
	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	<b>Page Totals.</b> Provide a grand total on the last page of each schedule .....					▶		

## Instructions for Schedule 4—Oregon Chewing Tobacco Tax

### Introduction

The Oregon tobacco tax return you must file depends on whether you are an Oregon licensed distributor (Form 530), a consumer or other unlicensed person or business (Form 531), or a tobacco manufacturer (Form 532). This schedule, "Schedule 4, Oregon Chewing Tobacco Tax," is used with, and attached to, your Oregon Quarterly Tobacco Tax Return regardless of which return you must file.

Schedule 4 is used to report purchases, related credits, and sales of chewing tobacco. On each form you use, check the box indicating the type of schedule it represents (for example: check box 4A if you are using the form to report untaxed purchases). Do not mix reporting of purchases, credits, or sales on a schedule.

### Computer Printouts

The department will accept computer printouts of chewing tobacco 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 form 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 wholesale price of chewing tobacco on line 20, column A and the total ounces of chewing tobacco on line 20, column B.
2. Prepare your computer printouts using the same format and columnar sequence as on this form. If your computer cannot 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

Please 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 530, Form 531, or Form 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 is not a business.
- **"License number"**. Fill in your Oregon "other tobacco products" distributor license if you have one.

- **"Social Security number"**. Enter your Social Security number if you are an individual reporting your purchases.
- **"Business ID number (BIN)"**. Enter your business identification number (assigned to you by the Oregon Department of Revenue) if you are a business reporting your purchases.
- **"Quarter ending"**. Enter the month, day, and the year for the ending date of the quarter you are reporting (3/31/2010, 6/30/2010, 9/30/2010, or 12/31/2010).

Using the following instructions, fill in line information to correspond to what you are reporting (i.e., 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 chewing tobacco purchased, sold, or distributed. **Report the column A grand total (last page) on Section 4 of your return.**

### Column B

Enter the total ounces for each purchase, sale, or distribution of chewing tobacco.

### Instructions for Untaxed Purchase Schedules—Schedule 4A

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

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

**Out-of-state filers.** Itemize all untaxed chewing 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 4A.

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

- **Form 530 or Form 531.** If you are a distributor or a consumer, enter the wholesale price and weight (in ounces) of all the chewing tobacco shown on your purchase invoices, including amounts reflecting shortages or overages.

If you were shorted merchandise, enter on Schedule 4B 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 532.** If you are a manufacturer, enter the wholesale price and weight (in ounces) of all the chewing tobacco you distributed in Oregon.

**Line 20.** Enter the sum of lines 1 through 19 on each page. Provide a grand total (of all Schedules 4A) on the last page. On line 16 of your Form 530, on line 7 of your Form 531, or on line 7 of your Form 532, enter the grand total wholesale price from line 20, column A.

**Instructions for Credit Schedules—Schedule 4B (Form 530 Only)**  
(only for chewing tobacco you reported, or previously reported, on Schedule 4A)

“Credits” include chewing tobacco that has 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 chewing tobacco subtotal for each manufacturer. On the last page of a credit schedule, indicate the total chewing tobacco shorted, damaged, and returned from all manufacturers.

Enter chewing tobacco 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 4B.

**Line 2–19.** Enter the wholesale price and weight (in ounces) of the chewing tobacco 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 4B) on the last page. On line 17 of your Form 530, enter the grand total wholesale price from line 20, column A.

**Instructions for Sales Schedules—Schedule 4C (Form 530 Only)**  
(only for chewing tobacco you reported, or previously reported, on Schedule 4A)

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

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

**Line 1.** Enter zero or the cumulative balances from line 20 of any previous Schedules 4C.

**Line 2–19.** Enter the wholesale price and weight (in ounces) of the chewing tobacco 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 4C) on the last page. On line 18 of your Form 530, enter the grand total wholesale price from line 20, column A.

**Have Questions? Need Help?**

**General tax information**.....[www.oregon.gov/DOR](http://www.oregon.gov/DOR)  
Tobacco Unit ..... 503-945-8120  
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.