



# Schedule 5—Cigar Tax on Cigars Subject to Cap

Attach this schedule to:  Form 530  Form 531  Form 532

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

Name	License number	Social Security number	Business ID number (BIN)	Quarter ending
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**Type of schedule** (check one)

5A—Untaxed Purchases     5B—Credits     5C—Sales

Line No.	Invoice		Purchased From or Sold To		Brand Name(s)	Column A Wholesale Price	Column B Number of Single Cigars
	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 5—Oregon Cigar Tax on Cigars Subject to Cap

### 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 5, Oregon Cigar Tax on Cigars Subject to Cap," is used with, and attached to, your Oregon Quarterly Tobacco Tax Return regardless of which return you must file. An individual cigar is subject to the 50 cent cap if it cost 77 cents or more.

Schedule 5 is used to report purchases, related credits, and sales of cigars subject to the .50¢ per cigar cap (cigar). On each form you use, check the box indicating the type of schedule it represents (for example: check box 5A 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 cigar 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 cigars on line 20, column A and the total number of single cigars 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 8½ × 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 cigars purchased, sold, or distributed.

### Column B

Enter the total number of single cigars for each purchase, sale, or distribution of cigars. **Report the column B grand total (last page) on Section 5 of your return.**

### Instructions for Untaxed Purchase Schedules—Schedule 5A

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

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

**Out-of-state filers.** Itemize all untaxed cigar 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 5A.

**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 number of single cigars for all of the cigars shown on your purchase invoices, including amounts reflecting shortages or overages. If you were shorted merchandise, enter on Schedule 5B 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 number of single cigars for all of the cigars you distributed in Oregon.

**Line 20.** Enter the sum of lines 1 through 19 on each page. Provide a grand total (of all Schedules 5A) on the last page. On line 21 of your Form 530, on line 9 of your Form 531, or on line 9 of your Form 532, enter the grand total number of single cigars from line 20, column B.

**Instructions for Credit Schedules—Schedule 5B (Form 530 Only)**

(only for cigars you reported, or previously reported, on Schedule 5A)

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

Enter cigars 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 5B.

**Line 2–19.** Enter the wholesale price and number of single cigars of the cigars 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 5B) on the last page. On line 22 of your Form 530, enter the grand total number of single cigars from line 20, column B.

**Instructions for Sales Schedules—Schedule 5C (Form 530 Only)**

(only for cigars you reported, or previously reported, on Schedule 5A)

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

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

**Line 1.** Enter zero or the cumulative balances from line 20 of any previous Schedules 5C.

**Line 2–19.** Enter the wholesale price and number of single cigars of the cigars 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 5C) on the last page. On line 23 of your Form 530, enter the grand total number of single cigars from line 20, column B.

**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.