

Form
530

2015
Oregon Quarterly Tax Return
for Tobacco Distributors

Revenue use only	
Date received	
Payment received	

Due date is on or before the last day of January, April, July, and October of each year for the preceding calendar quarter.

<input type="checkbox"/>	Quarter ending	Distributor's license number	Federal employer identification number (FEIN)	Business identification number (BIN)
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Quarter

Name _____

Check if address, name change, or entity change

Mailing address _____

Check if this is an amended return

City _____ State _____ ZIP code _____

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).

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

Section 1—All tobacco products tax (excluding moist snuff, and cigars)

1. Wholesale price of untaxed tobacco products (Schedule 1A).....	1	<input type="text"/>	<input type="text"/>
2. Wholesale price of tobacco products eligible for credits (Schedule 1B).....	2	<input type="text"/>	<input type="text"/>
3. Wholesale price of tobacco products sold into other states (Schedule 1C).....	3	<input type="text"/>	<input type="text"/>
4. Net wholesale price of untaxed tobacco products (line 1 minus lines 2 and 3).....	4	<input type="text"/>	<input type="text"/>
5. Tobacco products tax (multiply line 4 by 0.65)	5	<input type="text"/>	<input type="text"/>

Section 2—Moist snuff (definition A) tax on units at or below floor

6. Number of units (1.2 oz or less) of untaxed moist snuff (definition A) (Schedule 2A).....	6	<input type="text"/>	<input type="text"/>
7. Number of units (1.2 oz or less) eligible for credits (Schedule 2B)	7	<input type="text"/>	<input type="text"/>
8. Number of units (1.2 oz or less) sold into other states (Schedule 2C).....	8	<input type="text"/>	<input type="text"/>
9. Net number of units of untaxed moist snuff (definition A) (line 6 minus lines 7 and 8).....	9	<input type="text"/>	<input type="text"/>
10. Moist snuff (definition A) tax on units at or below floor (multiply line 9 by \$2.14)	10	<input type="text"/>	<input type="text"/>

Section 3—Moist snuff (definition A) tax on units above floor

11. Ounces of untaxed moist snuff (definition A) (Schedule 3A).....	11	<input type="text"/>	<input type="text"/>
12. Ounces of moist snuff (definition A) eligible for credits (Schedule 3B)	12	<input type="text"/>	<input type="text"/>
13. Ounces of moist snuff (definition A) sold into other states (Schedule 3C)	13	<input type="text"/>	<input type="text"/>
14. Net ounces of untaxed moist snuff (definition A) (line 11 minus lines 12 and 13)	14	<input type="text"/>	<input type="text"/>
15. Moist snuff (definition A) tax on ounces above floor (multiply line 14 by \$1.78)	15	<input type="text"/>	<input type="text"/>

Section 4—Moist snuff (definition B) tax on units at or below floor

16. Number of units (1.2 oz or less) of untaxed moist snuff (definition B) (Schedule 4A).....	16		
17. Number of units (1.2 oz or less) of moist snuff (definition B) eligible for credits (Schedule 4B)	17		
18. Number of units (1.2 oz or less) of moist snuff (definition B) sold into other states (Schedule 4C).....	18		
19. Net number of units (1.2 oz or less) of untaxed moist snuff (definition B) (line 16 minus lines 17 and 18).....	19		
20. Moist snuff (definition B) tax on units at or below floor (multiply line 19 by \$2.14)	20		

Section 5—Moist snuff (definition B) tax on units above floor

21. Ounces of untaxed moist snuff (definition B) (Schedule 5A).....	21		
22. Ounces of moist snuff (definition B) eligible for credits (Schedule 5B).....	22		
23. Ounces of moist snuff (definition B) sold into other states (Schedule 5C)	23		
24. Net ounces of untaxed moist snuff (definition B) (line 21 minus lines 22 and 23)	24		
25. Moist snuff (definition B) tax on ounces above floor (multiply line 24 by \$1.78)	25		

Section 6—Cigar tax on cigars subject to cap (cigars purchased for 77¢ or more each)

26. Number of untaxed cigars (Schedule 6A)	26		
27. Number of cigars eligible for credits (Schedule 6B)	27		
28. Number of cigars sold into other states (Schedule 6C)	28		
29. Net number of taxable cigars (line 26 minus lines 27 and 28)	29		
30. Tax on cigars subject to cap (multiply line 29 by \$0.50)	30		

Section 7—Cigar tax on cigars below cap (cigars purchased for less than 77¢ each)

31. Wholesale price of untaxed cigars (Schedule 7A).....	31		
32. Wholesale price of cigars eligible for credits (Schedule 7B).....	32		
33. Wholesale price of cigars sold into other states (Schedule 7C)	33		
34. Net wholesale price of untaxed cigars (line 31 minus lines 32 and 33)	34		
35. Tax on cigars below cap (multiply line 34 by 0.65).....	35		

Section 8—Tax summary

36. Tax credit carryover from last quarter (enter number as a negative).....	36		
37. Quarterly tax due (add lines 5, 10, 15, 20, 25, 30, 35, and 36).....	37		
38. Quarterly tax discount (multiply line 37 by 0.015)	38		
39. TAX DUE (line 37 minus line 38)	39		
40. Penalty and/or interest (see instructions).....	40		
41. Total amount (add lines 39 and 40)	41		

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		Phone
Title		

Please read the instructions on page 9

Instructions for Form 530—Oregon Quarterly Tax Return for Tobacco Distributors

General information

Every distributor who holds a license to distribute other tobacco products in Oregon must file a return. **A return must be filed even if there is no activity during the reporting period.** If you are filing a return to report tax you must also include the applicable schedules with the return. See schedules 1-7 on our web site. Products that are taxed as Other Tobacco Products include cigars, chewing tobacco, smoking tobacco, shisha, blunt wraps, and 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.]

Quarterly returns and schedules are due on or before the last day of January, April, July, and October of each year for the preceding calendar quarter.

What is the applicable law? These instructions are 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 rate

The tobacco products tax rate is 65 percent of the wholesale sales price, except the moist snuff rate is \$1.78 per ounce with a minimum tax of \$2.14 per retail container. The tobacco tax on cigars is the lower of either:

1. 65 percent of the wholesale sales price; or
2. \$0.50 per single cigar.

Name/address/ownership changes

Immediately notify the Oregon Department of Revenue (department) in writing when your business undergoes any change to its name, address, or ownership. Your business may need a new license issued because licenses are not transferable.

License cancellation

If you discontinued or sold your business during the quarter, return your license to the department. If you sold your business, please provide the name and address of the purchaser. You must file a return for the quarter during which you go out of business and report tobacco products transactions until you cease operations.

Licenses are not transferable to new ownership, entity, or location and must be returned to the department for cancellation. Return your license to the: Tobacco Compliance Unit, Oregon Department of Revenue, PO Box 14630, Salem OR 97309-5050.

Line instructions

Out-of-state distributors. You only need to report your activity in Oregon. For each section on the 530 tax return,

use the first line in each section to enter the purchase price of sales into Oregon.

Also, for each section, the 2nd and 3rd lines are to report all product shipped out of Oregon.

Line 36. Tax credit carryover. If you have one, enter the tax credit carryover from your last Oregon Quarterly Tax Return for Tobacco Distributors. Enter it as a negative number.

Line 37. Quarterly Tax Due. If the amount is less than \$0.00, enter \$0.00 on this line. Carry the credit carryover to your next quarterly return. (Exception: If this is your final return, a negative balance may be entered on line 37.)

Line 38. Quarterly tax discount. Multiply the amount on line 37 by 0.015. This is the 1.5 percent that the distributor keeps to recover the costs of reporting and record keeping.

Line 39. Tax due. Subtract the quarterly tax discount amount on line 38 from the net quarterly tax amount on line 37.

Line 40. Penalty and interest.

A **penalty** is imposed if you mail your return 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 (ORS 305.992).

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, 2015, is 4 percent annually, or 0.3333 (.003333) percent per month, or 0.0110 (.000110) percent per day. The interest rate may change once per calendar year.

Line 41. Total amount due. Add amounts on lines 39 and 40.

Sign and date your return. Please don't use red ink or staple your check or money order to this return.

Mail this return, including Schedules 1-7, with your check payable to:

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

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

Have questions? Need help?

General tax information..... www.oregon.gov/dor
Special Programs Admin. 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.