



2019

**Oregon Quarterly Tax Return
for Tobacco Distributors**

Revenue use only	
Date received	
Payment received	

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

Quarter ending	Distributor's license number	Federal employer identification number (FEIN)	Account number
	●	●	
Name			
Mailing address			
City		State	ZIP code

Check if address, name change, or entity Check if this is an amended return Check if correspondence is included

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	●	
2. Wholesale price of tobacco products eligible for credits (Schedule 1B).....	2	●	
3. Wholesale price of tobacco products sold into other states (Schedule 1C).....	3	●	
4. Net wholesale price of untaxed tobacco products (line 1 minus lines 2 and 3).....	4		
5. Tobacco products tax (multiply line 4 by 0.65)	5		

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

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

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

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		



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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	Title	Phone

Instructions for Form OR-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're filing a return to report tax, you must also include the applicable schedules with the return. See schedules 1–7 on our website. 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 isn't intended to be smoked or placed in the nasal cavity.

Moist snuff definition B includes other products containing tobacco that aren't intended to be consumed by burning see Oregon Administrative Rule (OAR) 150-323-0310 for examples.

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

What is the applicable law? These instructions aren't a complete statement of Oregon laws. For more information, refer to 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 for moist snuff, which 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 us in writing when your business undergoes any change to its name, address, or ownership. Your business may need to be issued a new license as licenses aren't transferable.

License cancellation

If you discontinued or sold your business during the quarter, return your license to us. If you sold your business, 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 aren't transferable to new ownership, entity, or location and must be returned to us for cancellation. Return your license to: 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 Form OR-530, use the first line to enter the purchase price of sales into Oregon.

Also, for each section, report all product shipped out of Oregon on the second and third lines.

Line 36. Tax credit carryover. If you a tax credit carryover, enter it from your last Form OR-530. Enter it as a negative number.

Line 37. Quarterly tax due. If the amount is less than zero, enter -0- 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 recordkeeping.

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 current interest rate as of January 1, 2017 is 5 percent annually, or 0.4167 percent (0.004167) per month, or 0.0137 percent (0.000137) per day. The interest rate may change once a calendar year.

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

Sign and date your return. 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
Special Programs Administration
PO Box 14110
Salem OR 97309-0910

Keep a copy of your completed return with your records.

Do you have questions or need help?

www.oregon.gov/dor
questions.dor@oregon.gov

General (503) 378-4988 or (800) 356-4222
Tobacco Unit..... (503) 945-8120

Contact us for ADA accommodations or assistance in other languages.