



**2021**

**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.

Period end date	Federal employer ID number (FEIN)	Social security number (SSN)	Oregon license number
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Business name (complete if reporting with a FEIN)

First name (complete if reporting with a SSN)	Initial	Last name
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DBA/ABN

Address

City	State	ZIP code
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Contact person	Contact phone
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Amended     
  New name     
  New mailing address

**Final filer**

If final filing, indicate:

No longer sell untaxed tobacco;     
  No longer in business; or     
  Sold, merged, or reorganized business

Name of new or merged business

SSN (if no FEIN)	FEIN	Date of closure or other change
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**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.		

**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 \$1.54 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 \$1.00).....	30.		

**Section 7—Cigar tax on cigars below cap (cigars purchased for less than \$1.54 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—Inhalant products tax**

36. Wholesale price of inhalant products (Schedule 8A) .....	36.		
37. Wholesale price of inhalant products eligible for credits (Schedule 8B) .....	37.		
38. Wholesale price of inhalant products sold into other states (Schedule 8C).....	38.		
39. Net wholesale price of untaxed inhalant products (line 36 minus lines 37 and 38).....	39.		
40. Inhalant products tax (multiply line 39 by 0.65).....	40.		
41. Inhalant products tax credit carryover from section 8 from last quarter.....	41.		
42. Inhalant product tax before discount (line 40 minus line 41).....	42.		
43. Inhalant credit carryforward. <b>If line 42 is less than \$0, enter the amount here.</b> Carry the credit forward to next quarterly return .....	43.		
44. Net tax on inhalant products. <b>If line 42 is more than \$0, enter the amount here</b> .....	44.		
45. Quarterly inhalant tax discount (multiply line 44 by 0.015) .....	45.		
46. Inhalant tax due (line 44 minus line 45) .....	46.		

**Section 9—Tax summary**

47. Tax credit carryover from last quarter for sections 1–7 .....	47.		
48. Tax on sections 1–7 (add lines 5, 10, 15, 20, 25, 30, 35 and minus line 47).....	48.		
49. Sections 1–7 tax credit carryforward. <b>If line 48 is less than \$0, enter the amount here.</b> Carry the credit forward to next quarterly return .....	49.		
50. Tax before discount on sections 1–7. If line 48 is more than \$0, <b>enter the amount here</b> ...	50.		
51. Quarterly tax discount for Sections 1–7 (multiply line 50 by 0.015) .....	51.		
52. Net tax on Sections 1–7 (Line 50 minus line 51).....	52.		
53. Total net quarterly tax due (add line 46 and 52).....	53.		
54. Penalty and/or interest (see instructions).....	54.		
55. Total due (add line 53 and line 54).....	55.		

**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 1–8 on our website. Products that are taxed as "Other tobacco products" include cigars, chewing tobacco, smoking tobacco, shisha, blunt wraps, inhalants, 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.

**Inhalant products.** As of January 1, 2021, inhalant products are taxable as "Other Tobacco Products." An inhalant is a device that is used to deliver nicotine in the form of a vapor or aerosol. All substances and components of the inhalant system are taxable.

**Exceptions.** Battery chargers and lanyards are not taxable. Tobacco cessation products approved by the FDA are not taxable, if they are used solely for the approved therapeutic purpose. See ORS 323.500(8).

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. \$1.00 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, notify us in writing and then 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.** Only 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.

**Inhalant products:** Inhalant products are treated separately from other tobacco products. Report all inhalant activity on lines 36–46.

**Line 41. Inhalant tax credit carryover.** If you had an inhalant credit carryforward on your prior quarterly return that as a positive amount on Line 41.

**Line 42. Inhalant product tax before discount.** Line 40 minus line 41.

**Line 43. Inhalant tax credit carryforward.** Enter the amount from **line 42 if less than zero.** This inhalant credit carryforward is to be reported on the next quarterly return as an inhalant tax carryover.

**Line 44. Inhalant product net tax.** Enter the amount from **line 42 if more than zero.**

**Note:** You may report a negative amount from line 42 only if your license has been cancelled and this is your final return.

**Line 45. Inhalant products tax discount.** The discount is also calculated separately for inhalant products. This is the 1.5 percent that the distributor keeps to recover the costs of reporting and recordkeeping.

**Line 46. Inhalant tax due.** Line 44 minus line 45. This is your inhalant tax credit for the quarter. If this is your only tobacco tax, go to line 53.

**Line 47. Tax credit carryover from last quarter for sections 1–7.** Report the tax credit carryforward from sections 1–7 from your prior quarterly return.

**Line 48. Tax on sections 1–7.** Add lines 5, 10, 15, 20, 25, 30, 35 and minus line 47.

**Line 49. Tax credit carryforward.** Enter the amount from line 48 if less than zero. This section 1–7 credit carryforward is to be reported on the next quarterly return as a section 1–7 tax carryover.

**Line 50. Tax before discount on sections 1–7.** Enter the amount from **line 48 if more than zero.**

**Note:** You may report a negative amount from line 48 only if your license has been cancelled and this is your final return.

**Line 51. Quarterly tax discount is for sections 1–7.** The discount for section 1–7 product is calculated separate from inhalant products. This is the 1.5 percent that the distributor keeps to recover the costs of reporting and recordkeeping.

**Line 52. Net tax on sections 1-7.** Line 50 minus line 51. This is the sections 1–7 tax due for this quarter.

**Line 53. Total net quarterly tax due.** Add the section 1–7 tax due from line 52 and the inhalant products tax from line 46.

**Line 54. Penalty and interest.** A penalty is imposed if you file your report and pay the tax after the due date.

**Interest.** Interest is charged on any unpaid tax from the due date until the date payment in full is received. The current interest rate can be found on our website under Frequently Asked Questions (FAQ's).

**Line 55. Total due.** Add lines 53 and 54.

**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 1–8, 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](http://www.oregon.gov/dor)  
[questions.dor@oregon.gov](mailto: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.