

Form
OR-530



2025
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 (MM/DD/YYYY)	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 (MM/DD/YYYY)
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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 \$2.24).....	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 \$1.86)	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) eligible for credits (Schedule 4B).....	17.	
18. Number of units (1.2 oz or less) sold into other states (Schedule 4C)	18.	
19. Net number of units (1.2 oz or less) untaxed (line 16 minus lines 17 and 18).....	19.	
20. Moist snuff (definition B) tax on units at or below floor (multiply line 19 by \$2.24).....	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 \$1.86).....	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 untaxed 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. If line 42 is less than \$0, enter the amount here. Carry the credit forward to next quarterly return	43.		
44. Net tax on inhalant products. If line 42 is more than \$0, enter the amount here	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. If line 48 is less than \$0, enter the amount here. Carry the credit forward to next quarterly return	49.		
50. Tax before discount on sections 1–7. If line 48 is more than \$0, enter the amount here ...	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 (MM/DD/YYYY)
Print name signed above	Title
	Phone