

**2019**  
**Oregon Unlicensed Tobacco**  
**Quarterly Tax Return**  
**(for non-licensed individual or business)**



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

Revenue use only	
Date received	
●	
Payment received	
●	

Quarter ending	Social Security number (SSN) or Federal employer ID number (FEIN)	Account number
Name		
Mailing address		
City	State	ZIP code
<input type="checkbox"/> Check if address, name change, or entity <input type="checkbox"/> Check if this is an amended return <input type="checkbox"/> 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, chewing tobacco, and cigars)**

- 1. Wholesale price of untaxed tobacco products (Schedule 1A)..... 1 ●
- 2. Tobacco products tax (multiply line 1 by 0.65) ..... 2

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

- 3. Total number of units (1.2 oz or less) of untaxed moist snuff (definition A) at or below floor (Schedule 2A) ..... 3 ●
- 4. Moist snuff (definition A) tax on units at or below floor (multiply line 3 by \$2.14) ..... 4

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

- 5. Total ounces of untaxed moist snuff (definition A) above floor (Schedule 3A) ..... 5 ●
- 6. Moist snuff (definition A) tax on ounces above floor (multiply line 5 by \$1.78) ..... 6

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

- 7. Total number of units (1.2 oz or less) of untaxed moist snuff (definition B) at or below floor (Schedule 4A) ..... 7 ●
- 8. Moist snuff (definition B) tax on units at or below floor (multiply line 7 by \$2.14) ..... 8

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

- 9. Total ounces of untaxed moist snuff (definition B) above floor (Schedule 5A) ..... 9 ●
- 10. Moist snuff (definition B) tax on ounces above floor (multiply line 9 by \$1.78) ..... 10

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

- 11. Total number of untaxed cigars subject to cap (Schedule 6A) ..... 11 ●
- 12. Tax on cigars subject to cap (multiply line 11 by \$0.50) ..... 12



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

13. Wholesale price of untaxed cigars below cap (Schedule 7A) ..... 13 •

14. Tax on cigars below cap (multiply line 13 by 0.65) ..... 14

**Section 8—Tax summary**

15. Net quarterly tax due (add lines 2, 4, 6, 8, 10, 12, and 14) ..... 15 •

16. Quarterly tax discount (multiply line 15 by 0.015) ..... 16

17. **Total tax due** (line 15 minus line 16) ..... 17 •

18. Penalty and/or interest (see instructions) ..... 18

19. **Total amount** (add lines 17 and 18) ..... 19

**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-531 – Oregon Unlicensed Tobacco Quarterly Tax Return

## General information

Any individual or business who purchased untaxed tobacco products, either over the internet, by phone, by mail order, or from some other source, whether for personal use or resale, is responsible for paying the tax. For every calendar quarter you purchase any untaxed tobacco products, you must file a return, including all schedules, by the last day of the month following each quarterly reporting period. Quarterly returns are due on or before the last day of January, April, July, and October. Tax payment must be sent with the return.

Tobacco products don't include cigarettes. Untaxed cigarettes are reported on Form OR-514.

**What is the applicable law?** This publication isn'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 rates

The tobacco products tax rate is 65 percent of the wholesale sales price on all tobacco products except moist snuff and cigars. The moist snuff rate is the greater of \$1.78 per ounce or \$2.14 per retail container. The cigar rate is the lower of 65 percent of the wholesale sales price or \$0.50 per single cigar.

## What is moist 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.

## Instructions

Use blue or black ink when filling out this form.

Enter information in the boxes at the top of the form as follows:

- **Quarter ending.** Enter the month, day, and year for the ending date of the quarter you're reporting (for example, 03/31/16).
- **Social Security number (SSN).** Enter your SSN if you're an individual reporting your purchases.
- **Federal employer identification number (FEIN).** Enter your FEIN if you're a business reporting purchases.
- Enter your Revenue Online account number.
- Enter your name and address.
- Put an "X" in the appropriate box for "You are a(n)."

**Line 1.** Enter the total wholesale **price** of all tobacco products purchased (**except moist snuff, chewing tobacco, and cigars**) during the reporting period from Schedule 1A, line 20.

**Line 3.** Enter the total **number of units** (retail containers) of moist snuff (definition A) (weighing 1.2 ounces or less) purchased during the reporting period from Schedule 2A, line 20.

**Line 5.** Enter the total **ounces** of moist snuff (definition A) (for retail containers weighing more than 1.2 ounces) purchased during the reporting period from Schedule 3A, line 20.

**Line 7.** Enter the total **number of units** (retail containers) of moist snuff (definition B) (weighing 1.2 ounces or less) purchased during the reporting period from Schedule 4A, line 20.

**Line 9.** Enter the total **ounces** of moist snuff (definition B) (for retail containers weighing more than 1.2 ounces) purchased during the reporting period from Schedule 5A, line 20.

**Line 11.** Enter the **total number of cigars** purchased during the reporting period that have a wholesale sales price of 77 cents or more per cigar from Schedule 6A, line 20.

**Line 13.** Enter the total wholesale **price** of cigars purchased during the reporting period that have a wholesale sales price less than 77 cents per cigar from Schedule 7A, line 20.

**Line 18.** Penalty and interest. Enter a **penalty** amount if applicable. A penalty is imposed if you mail your return or 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.

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

Mail your return, payment, and all supporting schedules to the following address. Your return can't be processed without the schedules. Failure to include the schedules may result in penalties. Make your check payable to Oregon Department of Revenue. Mail to: Oregon Department of Revenue, Special Programs Administration, PO Box 14110, Salem OR 97309-0910.

Keep a copy of your completed return and schedules 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.