

2022
Oregon Unlicensed Tobacco
Quarterly Tax Return
(for non-licensed individual or business)



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)	Account 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

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

1. Wholesale price of untaxed tobacco products (Schedule 1A).....	1.	<input style="width: 90%;" type="text"/>
2. Tobacco products tax (multiply line 1 by 0.65)	2.	<input style="width: 90%;" type="text"/>

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.	<input style="width: 90%;" type="text"/>
4. Moist snuff (definition A) tax on units at or below floor (multiply line 3 by \$2.14 for quarters 1 and 2 or \$2.17 for quarters 3 and 4)	4.	<input style="width: 90%;" type="text"/>

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.	<input style="width: 90%;" type="text"/>
6. Moist snuff (definition A) tax on ounces above floor (multiply line 5 by \$1.78 for quarters 1 and 2 or \$1.80 for quarters 3 and 4)	6.	<input style="width: 90%;" type="text"/>

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.	<input style="width: 90%;" type="text"/>
8. Moist snuff (definition B) tax on units at or below floor (multiply line 7 by \$2.14 for quarters 1 and 2 or \$2.17 for quarters 3 and 4)	8.	<input style="width: 90%;" type="text"/>



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 for quarters 1 and 2 or \$1.80 for quarters 3 and 4) 10.

Section 6—Cigar tax on cigars subject to cap (cigars purchased for \$1.54 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 \$1.00) 12.

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

- 15. Wholesale price of inhalant products (Schedule 8A) 15.
- 16. Tax on inhalant products (multiply line 15 by 0.65) 16.
- 17. Quarterly tax discount (multiply line 16 by 0.015)..... 17.
- 18. Net tax on inhalant products (Line 16 minus line 17)..... 18.

Section 9—Tax summary

- 19. Tax on Sections 1–7 (add lines 2, 4, 6, 8, 10, 12, and 14)..... 19.
- 20. Quarterly tax discount (multiply line 19 by 0.015) 20.
- 21. Net tax due for Sections 1–7 (line 19 minus line 20) 21.
- 22. Total net quarterly tax due (add lines 18 and 21) 22.
- 23. Penalty and/or interest (see instructions)..... 23.
- 24. **Total amount** (add lines 22 and 23)..... 24.

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 for quarters 1 and 2 or \$1.80 for quarters 3 and 4 or \$2.14 per retail container for quarters 1 and 2 or \$2.17 for quarters 3 and 4. The cigar rate is the lower of 65 percent of the wholesale sales price or \$1.00 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.

What are 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).

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 name and address.

Line 1. Enter the total wholesale **price** of all tobacco products purchased (**except moist snuff, chewing tobacco, cigars, and inhalant products**) 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 \$1.54 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 \$1.54 per cigar from Schedule 7A, line 20.

Inhalant products: Inhalant products income must be reported separately from other tobacco products. Report all inhalant activity on lines 15–18.

Line 15. Enter the total wholesale price of inhalant products purchased during the quarter.

Line 17. Quarterly tax discount for inhalant items only.

Line 18. Net tax on inhalant products only. This net tax will be combined with the net tax from the other sections on line 22.

Line 19. Quarterly tax for sections 1–7 only.

Line 20. Quarter discount for sections 1–7 only.

Line 21. Quarterly net tax for sections 1–7 only.

Line 22. Total net quarterly tax for sections 1–8 (all sections).

Line 23. 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 can be found on our website. 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
questions.dor@oregon.gov

General503-378-4988 or 800 356-4222
Tobacco Unit..... 503-945-8120

Contact us for ADA accommodations or assistance in other languages.