Clear Form

Form
OR-531

2026
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.

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Revenue use only
Date received
Payment received

Period end date	Federal employer ID number (FEIN)	Social security number (SSN)	Account number

Business name (complete if reporting with a FEIN)

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

DBA/ABN

Address

City	State	ZIP code

Contact person	Contact phone

☐ Amended ☐ New name ☐ New mailing address

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

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 $2.24 for quarters 1 and 2 or $2.27 for quarters 3 and 4) ..... 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 $1.86 for quarters 1 and 2 or $1.89 for quarters 3 and 4) ..... 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 $2.24 for quarters 1 and 2 or $2.27 for quarters 3 and 4) ..... 8.

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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 $1.86 for quarters 1 and 2 or $1.89 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 untaxed 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—Oral Nicotine Product Tax

Packages with 20 or less consumable units reported on lines 19-20. Report the number of packages.

19. Number of packages (20 units or less) of untaxed oral nicotine products (Scheule 9A) .... 19.

20. Tax on Oral Nicotine packages with 20 or less consumable units. Multiply line 19 by $0.65 ..... 20.

Packages with more than 20 consumable units reported on line 21. Report as total tax due (Schedule 10A).

21. Tax on packages with more than 20 consumable units (Schedule 10A) ..... 21.

22. Tax on oral nicotine products (line 20 + 21) ..... 22.

23. Quarterly tax discount (multiply line 22 by 0.015) ..... 23.

24. Net tax on oral nicotine products (line 22 minus line 23) ..... 24.

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Section 10—Tax summary

25. Tax on Sections 1–7 (add lines 2, 4, 6, 8, 10, 12, and 14)	25.	
26. Quarterly tax discount (multiply line 25 by 0.015)	26.	
27. Net tax due for Sections 1–7 (line 25 minus line 26)	27.	
28. Total net quarterly tax due (add lines 18 and 24 and 27)	28.	
29. Penalty and/or interest (see instructions)	29.	
30. **Total amount** (add lines 28 and 29)	30.	

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