Clear Form

Form
OR-532

2025
Oregon Quarterly Tax Return for Manufacturers Distributing Nonexempt Tobacco Products

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

08832501010000

Revenue use only
Date received
Payment received

Period end date (MM/DD/YYYY)	Federal employer ID number (FEIN)	Social security number (SSN)	Oregon license or 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

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.
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) ..... 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 units above floor (multiply line 5 by $1.86) ..... 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) ..... 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 units above floor (multiply line 9 by $1.86) ..... 10.

08832501020000

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—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 due** (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 (MM/DD/YYYY)
X	

Print name signed above	Title	Phone