

Form OR-MT-CALC

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(Rev. 12-31-19, ver. 01)

Oregon Department of Revenue



Office use only

Oregon Marijuana Tax Payment Calculation Worksheet

Retain for your records. Do not submit with voucher.

Month of sales	Account number	OLCC license number	FEIN

1. **Total retail sales** for all recreational marijuana products 1

State tax

2. State tax rate 2 **X** **0.17**

3. State tax collected (multiply line 1 by line 2) 3

4. Administrative fee rate 4 **X** **0.02**

5. Administrative fee (multiply line 3 by line 4). This will reduce your tax 5

6. **State tax due** (subtract line 5 from line 3) 6

Local tax

7. Local tax rate 7 **X**

8. Local tax collected (multiply line 1 by line 7) 8

9. Administrative fee rate (if applicable) 9 **X**

10. Administrative fee (multiply line 8 by line 9). This will reduce your tax 10

11. **Local tax due** (subtract line 10 from line 8) 11

12. **Total payment** (add line 6 and line 11) 12

Finished? Print now. You can't save to your computer and edit later.

Submit voucher OR-MT-V with payment

Make check payable to **Oregon Department of Revenue.**

Mail the completed voucher with payment on or before the payment due date to:

Oregon Marijuana Tax
Oregon Department of Revenue
PO Box 14630
Salem OR 97309-5050

Include your account number on any checks or money orders you submit.

Or bring the completed voucher with payment to the Payment Processing Center in our Salem headquarters. To make an appointment, call 503-945-8050 at least 48 hours in advance.

Instructions for Form OR-MT-CALC

General information

Licensed marijuana retailers must collect the marijuana tax at point of sale and remit it to the Department of Revenue (DOR). The tax is imposed on recreational marijuana products. All sellers of recreational marijuana products are required to remit the tax by the last day of the month following the month in which it was collected.

Account number

Include your DOR marijuana tax account number.

If you sell recreational marijuana products in more than one location, you must have a separate number, make separate payments, and file separate returns for each location.

State tax rate

Oregon Revised Statute (ORS) 475B.705 designates categories of marijuana products subject to the marijuana tax. All products are taxed at a rate of 17 percent.

Calculating the tax

You can go to Revenue Online (ROL) to help calculate your payment at www.oregon.gov/dor. If you're a licensed retailer, ROL can also produce a completed payment voucher.

Tax due calculation

Line 1. Enter the total retail sales for recreational marijuana products sold during the reported month. Total retail sales are all amounts paid by a person for the purchase of recreational marijuana products in Oregon, other than taxes.

Line 3. Enter the total state tax you collected by multiplying lines 1 and 2.

Line 5. Calculate your administrative fee by multiplying the total tax collected by 0.02.

Line 6. Subtract line 5 from line 3.

Local tax due calculation

For businesses paying local tax to DOR:

Line 7. Enter the tax rate for your locality, using the table at www.oregon.gov/dor. Search for businesses and then marijuana tax.

Line 8. Enter the total local tax you collected by multiplying lines 1 and 8.

Line 9. Enter the administrative fee for your locality, using the table at www.oregon.gov/dor. Search for businesses and then marijuana tax. The fee is usually zero.

Line 10. Calculate your local administrative fee, if applicable, by multiplying lines 8 and 9.

Line 11. Subtract line 10 from line 8.

Total tax due

Line 12. The total tax due on this line should match what is reported on your marijuana tax return.

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Include your account number on any checks or money orders you submit.

Or bring the completed voucher with payment to the Payment Processing Center in our Salem headquarters.

Due date

Your marijuana tax **payment is due monthly** on or before the last day of the month for recreational marijuana sales in the preceding month. If the due date falls on a weekend or holiday, payment is due no later than the next business day.

Month of sales	Payment due date
January.....	March 2, 2020
February.....	March 31, 2020
March.....	April 30, 2020
April.....	June 1, 2020
May.....	June 30, 2020
June.....	July 31, 2020
July.....	August 31, 2020
August.....	September 30, 2020
September.....	November 2, 2020
October.....	November 30, 2020
November.....	December 31, 2020
December.....	February 1, 2021

Your marijuana tax return is due quarterly:

April 30, 2020
July 31, 2020
October 31, 2020
January 31, 2021

Do you have questions or need help?

Oregon marijuana tax

503-947-2597

marijuanatax.dor@oregon.gov

Don't email your confidential information. We can't guarantee email security.

General tax information

www.oregon.gov/dor

503-378-4988 or 800-356-4222

questions.dor@oregon.gov

Contact us for ADA accommodations or assistance in other languages.