

These instructions and calculation worksheet are intended to help you complete Form OR-MT-V, your monthly marijuana tax voucher. Do not submit a copy of these instructions or the calculation worksheet with your voucher.

Payments by mail

Make your check or money order payable to the Oregon Department of Revenue. On your check or money order, write the following:

- Daytime phone number.
- Marijuana account number.

Mail your voucher with your payment to:

Oregon Department of Revenue
PO Box 14630
Salem OR 97309

In-person payments

Bring your voucher and your payment to the Oregon Department of Revenue's Salem office at 955 Center St NE, Salem OR 97301. **Payments in person require an appointment.** To make an appointment, call 503-945-8050 at least 48 hours in advance.

Visit www.oregon.gov/dor/forms to print more vouchers.

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 using a voucher for each location, and file separate returns for each location.

State tax rate

Oregon Revised Statute (ORS) 475C.674 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. ROL can also produce a completed payment voucher.

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.

Your marijuana **tax return is due quarterly:**

- April 30.
- July 31.
- October 31.
- January 31.

Do you have questions or need help?

Oregon marijuana tax

503-947-2597

marijuanatax.dor@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@dor.oregon.gov

Contact us for ADA accommodations or assistance in other languages.

Oregon marijuana tax payment calculation worksheet

Retain for your records. Do not submit with voucher.

Month of sales	Account number	OLCC license number	FEIN
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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.

Using the calculation worksheet

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 7.

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.