

**2016
Oregon Quarterly Marijuana Tax Return**



- Check the box for the quarter in which the reported sales occurred:**
- Quarter 1: January 4, 2016–March 31, 2016. Return due by May 2, 2016.
 - Quarter 2: April 1, 2016–June 30, 2016. Return due by August 1, 2016.
 - Quarter 3: July 1, 2016–September 30, 2016. Return due by October 31, 2016.
 - Quarter 4: October 1, 2016–December 31, 2016. Return due by January 31, 2017.

Revenue use only	
Date received	<input type="checkbox"/>
Payment received	<input type="checkbox"/>

Federal employer identification number (FEIN) ●	Business identification number (BIN) ●
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- Check if this is an amended return.
- Check if address or name have changed.

Please print.

Business name (including DBA)

Mailing address	City	State	ZIP code
Physical address (required)	City	State	ZIP code
County	Business phone		

Contact person

Name	Title
Daytime phone	Fax number
Email	Web address

Limited marijuana retail products sales

	Total quantity sold		Total retail sales
1 Marijuana leaves		grams	1
2 Marijuana flowers		grams	2
3 Immature (not flowering) marijuana plants		plants	3
4 Marijuana seeds		seeds	4
5 Cannabinoid edibles		units	5
6 Prefilled receptacles of cannabinoid extracts		units	6
7 Nonpsychoactive cannabinoid products for skin and hair		units	7

Tax summary

8 Total retail sales for all recreational marijuana products (add lines 1 through 7)	8	
9 Tax rate	9	x 0.25
10 Tax collected (multiply line 8 by line 9)	10	
11 Administrative fee rate	11	x 0.02
12 Administrative fee (multiply line 10 by line 11). This will reduce your tax	12	
13 Total tax due (subtract line 12 from line 10)	13	Total tax due ●
14 Total prepayments or overpayments carried forward	14	
15 Net tax due (subtract line 14 from line 13)	15	Net tax due

Declaration

I declare under penalties for false swearing [Oregon Revised Statute 305.990(4)] that I have examined this document and to the best of my knowledge it is true, correct, and complete.

Signature X	Date	Phone
Print name signed above	Title	

Instructions for Form OR-581 Oregon Quarterly Marijuana Tax Return

General information

Medical marijuana dispensaries selling limited marijuana retail products to persons without an Oregon medical marijuana card must collect and remit tax on those sales. A separate *Oregon Quarterly Marijuana Tax Return* is required for each location selling limited marijuana retail products. **You must file a return even if there were no taxable sales in the reporting period.**

Federal employer identification number (FEIN)

If you do not have a FEIN, leave this field blank.

Business identification number (BIN)

Your BIN is a unique identification number issued by us. This is **not** your Social Security number or FEIN. To avoid having your tax return rejected, you must enter your correct BIN. If you don't know your BIN, call us at the numbers listed below. You must have a separate BIN and file separate returns for each location.

Business name

This is the name of the business location selling limited marijuana retail products.

Physical address

This is the physical address of the dispensary location for which you are reporting sales of limited marijuana retail products. If you have more than one dispensary selling limited marijuana retail products in Oregon, complete a separate *Oregon Quarterly Marijuana Tax Return* for each location.

Limited marijuana retail products sold

Enter the quantity sold and total retail sales for each category of limited marijuana product sold during the months in the reported calendar quarter.

Line 1: Marijuana leaves.

Enter the total grams sold and total retail sales amount for marijuana leaves sold in the reported calendar quarter.

Line 2: Marijuana flowers.

Enter the total grams sold and total retail sales amount for marijuana flowers sold in the reported calendar quarter.

Line 3: Immature marijuana plants.

Enter the total number sold and total retail sales amount for immature marijuana plants sold in the reported calendar quarter.

Line 4: Marijuana seeds.

Enter the total number sold and total retail sales amount for marijuana seeds sold in the reported calendar quarter.

Line 5: Cannabinoid edibles.

Enter the total units and total retail sales amount of cannabinoid edibles sold in the reported calendar quarter.

Line 6: Nonpsychoactive cannabinoid products for skin and hair.

Enter the total units and total retail sales amount of nonpsychoactive cannabinoid products for skin and hair sold in the reported calendar quarter.

Line 7: Prefilled receptacles of cannabinoid extracts.

Enter the total units and total retail sales amount for prefilled receptacles of cannabinoid extracts sold in the reported calendar quarter.

Tax summary

Line 14: Total prepayments and overpayments carried forward.

Enter the total amount you've prepaid for the reported calendar quarter. Also include any overpayments from a prior quarter that were carried forward to this reported calendar quarter.

Line 15: Net tax due.

Complete an *Oregon Marijuana Tax Monthly Payment Voucher* for any net tax due amount. Submit the completed voucher with payment on or before the return due date.

Sign and date your return

Please do not use red ink or staple a check or money order to this return.

Submit your return

Your return cannot be submitted electronically. Mail your completed return to:

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

Late filing and payment

Penalty and interest are 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 your return more than 30 days after the due date, an additional penalty of 20 percent of the tax due is imposed.

Interest is imposed on any unpaid tax from the due date until the date payment in full is received. The current interest rate is 4 percent annually.

Due date

Your tax return is due quarterly on **May 2, 2016; August 1, 2016; October 31, 2016; and January 31, 2017.**

Taxpayer assistance

Do you have questions or need help?

Oregon marijuana tax

Phone..... (503) 947-2597

Emailmarijuanatax.dor@oregon.gov

Please don't email your confidential information. We can't guarantee email security.

www.oregon.gov/dor

(503) 378-4988 or 1 (800) 356-4222

questions.dor@oregon.gov

Contact us for ADA accommodations or assistance in other languages.