



Schedule OR-8, Inhalant Products Tax



Attach this schedule to: Form OR-530 Form OR-531 Form OR-532

Page _____ of _____

Name	License number	Social Security number (SSN)	Period ending	Account number
------	----------------	------------------------------	---------------	----------------

Type of schedule (check one)

8A—Untaxed purchases 8B—Credits 8C—Sales

Line No.	Invoice		Purchased from or sold to		Brand name(s)	Column A Wholesale price	Column B Quantity of inhalant products
	Date	Number	Name	State			
1	Balance brought forward						
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20	Page totals. Provide a grand total on the last page of each schedule						

Instructions for Schedule OR-8, Inhalant Products Tax

Introduction

The Oregon tobacco tax return you must file depends on whether you are an Oregon licensed distributor (Form OR-530), a consumer or other unlicensed person or business (Form OR-531), or a tobacco manufacturer (Form OR-532). Schedule OR-8 is used with, and attached to, your Oregon quarterly tobacco tax return regardless of which return you must file.

Use Schedule OR-8 to report purchases, related credits, and sales of inhalant products. On each form you use, check the box indicating the type of schedule it represents (for example: check box 8A if you are using the form to report untaxed purchases). Don't report purchases, credits, or sales on the same schedule.

Alternative formats

You may provide this information in alternative formats, including electronic documents (such as, spreadsheet, pdf file, etc.) **attached to** your electronic return or paper printouts. If you submit alternative formats, you must also:

1. Use this form as a summary sheet for the accompanying printouts. Complete the top portion of this schedule. Write "see attached" on line 2, and then enter the wholesale price of inhalant products on line 20, column A, and the total number of inhalant products on line 20, column B.
2. Prepare your computer printouts using the same format and columnar sequence as on this form. If your computer can't duplicate our format, you should submit a proposed format for our review. We'll let you know if it's satisfactory or what changes will be required.
3. Use paper measuring 8½ × 11 inches.

Instructions for all schedules

Enter information at the top of the schedule as follows:

- **Attach this schedule to.** Check the box for the return you must file (Form OR-530, Form OR-531, or Form OR-532).
- **Page ___ of ___.** Fill in the page number and the total number of pages.
- **Name.** Fill in the name of your business or your name if this isn't a business.
- **License number.** Fill in your Oregon other tobacco products distributor license if you have one.
- **SSN.** Enter your SSN if you're an individual reporting your purchases.
- **Period ending.** Enter the month, day, and the year for the ending date of the quarter you're reporting (3/31/202X, 6/30/202X, 9/30/202X, or 12/31/202X).

Using the following instructions, fill in line information to correspond to what you're reporting (for example: untaxed purchases, credits, or out-of-state or exempt sales). Use a single line for each transaction and provide all the information requested. Provide a subtotal for each page and a grand total on the last page.

Column A

Enter the wholesale price of inhalant products purchased, sold, or distributed. **Report the column A grand total (last page) on Section 8 of your return.**

Column B

Enter the total number of inhalant products for each purchase, sale, or distribution of inhalant products.

Instructions for untaxed purchase schedules—Schedule 8A

Group all purchases by manufacturer and provide an inhalant product subtotal for each manufacturer. On the last page of a purchase schedule, indicate the total inhalant products received from all manufacturers.

In-state filers. Itemize **all** untaxed inhalant products purchases you received during the quarter. This includes all free samples and promotional products you receive. It also includes inhalant products you might sell out-of-state.

Out-of-state filers. Itemize all untaxed inhalant products sales into Oregon for the quarter, including free samples and promotional products.

Line 1. Enter zero or the cumulative balances from line 20 of any previous Schedules 8A.

Lines 2–19. These lines have *different reporting requirements* depending on which return you must file.

- **Form OR-530 or Form OR-531.** If you are a distributor or a consumer, enter the wholesale price and number of inhalant products for all of the inhalant products shown on your purchase invoices, including amounts reflecting shortages or overages. If you were shorted merchandise, enter on Schedule 8B to claim a credit. If you receive more merchandise than you ordered, enter the excess amount on a separate line of the purchase schedule.
- **Form OR-532.** If you're a manufacturer, enter the wholesale price and number of inhalant products for all of the inhalant products you distributed in Oregon.

Line 20. Enter the sum of lines 1 through 19 on each page. Provide a grand total (of all Schedules 8A) on the last page. On line 36, Form OR-530; line 15, Form OR-531; or line 15, Form OR-532, enter the grand total number of inhalant products from line 20, column A.

Instructions for Schedule OR-8, Oregon Inhalant Products Tax (continued)

Instructions for credit schedules—Schedule 8B (Form OR-530 only)

(only for inhalant products you reported, or previously reported, on Schedule 8A)

Credits include inhalant products that have been purchased but not received on a licensee's premises (shortages) and damaged merchandise, whether discovered upon or after receipt. Group all shortages, damaged merchandise, and merchandise returned for credit by manufacturer and provide an inhalant product subtotal for each manufacturer. On the last page of a credit schedule, indicate the total inhalant products shorted, damaged, and returned from all manufacturers.

Enter inhalant products received from the manufacturer, found to be short shipped, lost, or damaged before you received them from a manufacturer. Shortages discovered by the carrier before you receive the merchandise should be noted on papers provided by the carrier.

Line 1. Enter zero or the cumulative balances from line 20 of any previous Schedules 8B.

Line 2–19. Enter the wholesale price and number of inhalant products of the inhalant products eligible for credit as shown on your purchase invoices.

Line 20. Enter the sum of lines 1 through 19 on each page. Provide a grand total (of all Schedules 8B) on the last page. On line 37 of your Form OR-530, enter the grand total number of inhalant products from line 20, column A.

Instructions for sales schedules—Schedule 8C (Form OR-530 only)

(only for inhalant products you reported, or previously reported, on Schedule 8A)

Credit for out-of-state or otherwise exempt sales is reportable in the quarter that actual physical movement of the inhalant products takes place. Group all sales

by customer and provide an inhalant product subtotal for each customer. In-state distributors report inhalant products sold to out-of-state customers. Out-of-state distributors report inhalant products returned from Oregon customers.

Itemize all sales of untaxed inhalant products made during the quarter to Oregon licensees or shipped out-of-state. Persons receiving untaxed inhalant products in Oregon must have the appropriate distributor license to purchase untaxed inhalant products.

Line 1. Enter zero or the cumulative balances from line 20 of any previous Schedules 8C.

Line 2–19. Enter the wholesale price and number of single inhalant products of the inhalant products eligible for credit as shown on your purchase invoices.

Line 20. Enter the sum of lines 1 through 19 on each page. Provide a grand total (of all Schedules 8C) on the last page. On line 38 of your Form OR-530, enter the grand total number of inhalant products from line 20, column A.

Do you have questions or need help?

www.oregon.gov/dor
503-945-8120 (Tobacco Unit)
503-378-4988 or 800-356-4222 (general help)
questions.dor@oregon.gov

Contact us for ADA accommodations or assistance in other languages.