



**Schedule OR-3, Tax on Moist Snuff (Definition A) on Units Above Floor**



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

Page \_\_\_\_\_ of \_\_\_\_\_

Name	License number	Social Security number (SSN)	Quarter ending	Account number
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**Type of schedule** (check one)

- 3A—Untaxed purchases  
  3B—Credits  
  3C—Sales

Line No.	Invoice		Purchased from or sold to		Brand name(s)	Column A Quantity of single cans	Column B Wholesale price	Column C Total ounces
	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	<b>Page totals.</b> Provide a grand total on the last page of each schedule.....							

## Instructions for Schedule OR-3, Tax on Oregon Moist Snuff (Definition A) on Units Above Floor

### 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-3 is used with, and attached to, your Oregon quarterly tobacco tax return, regardless of which return you must file.

Use Schedule OR-3 to report purchases, related credits, and sales of moist snuff (definition A) above the \$2.14 (1.2 ounce) floor [moist snuff (definition A)]. On each form you use, check the box that shows the type of schedule it represents (for example: check box 3A if you're using the form to report untaxed purchases).

Report purchases, credits, and sales on separate schedules: Report purchases on Schedule 3A, credits on Schedule 3B, and sales on Schedule 3C.

### What is moist snuff (definition A)?

For tax purposes, moist snuff (definition A) is any finely cut, ground, milled, or powdered tobacco product that isn't intended to be smoked or placed in the nasal cavity [Oregon Administrative Rule (OAR) 150-323-0310].

### Submitting computer print-outs

We'll accept computer print-outs of moist snuff (definition A) transactions in lieu of listing individual purchases, credits, or sales on this schedule. If you submit computer print-outs, you must also:

1. Use this form as a summary sheet for the accompanying print-outs. Complete the top portion of this schedule. Write "see attached" on line 2. Enter the total units of moist snuff (definition A) on line 20, column A; the total wholesale price on line 20, column B; and the total ounces on line 20, column C.
2. Prepare your computer print-outs using the same format and columnar sequence as this form uses. If your computer can't duplicate our format, submit a proposed format for our review. We'll let you know if it's satisfactory or what changes you must make.
3. Use 8½ × 11-inch paper.

### Instructions for all schedules

Use blue or black ink when filling out this schedule. 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.
- **Quarter ending.** Enter the month, day, and the year for the ending date of the quarter you're reporting (3/31/2018, 6/30/2018, 9/30/2018, or 12/31/2018).

Using the following instructions, fill in line information to correspond to what you are reporting (for example: untaxed purchases, credits, 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 number of units of moist snuff (definition A) purchased, sold, or distributed.

### Column B

Enter the wholesale price for each purchase, sale, or distribution of moist snuff (definition A).

### Column C

Enter the total ounces for each purchase, sale, or distribution of moist snuff (definition A). **Report the column C grand total (last page) on Section 3 of your return.**

### Instructions for untaxed purchase schedules—Schedule 3A

Group all purchases by manufacturer and provide a moist snuff (definition A) subtotal for each manufacturer. On the last page of a purchase schedule, write the total moist snuff (definition A) received from all manufacturers.

**In-state filers.** Itemize **all** untaxed moist snuff (definition A) purchases you received during the quarter. This includes all free samples and promotional products. It also includes moist snuff (definition A) you might sell out of state.

**Out-of-state filers.** Itemize all untaxed moist snuff (definition A) sales in Oregon for the quarter, including free samples and promotional products you shipped into Oregon.

**Line 1.** Enter zero or the cumulative balances from line 20 of any other Schedule 3As.

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

## Instructions for Schedule OR-3, Tax on Oregon Moist Snuff on Units Above Floor (continued)

- **Form OR-530 or Form OR-531.** If you're a distributor or a consumer, enter the number of units, wholesale price, and weight (in ounces) of all the moist snuff (definition A) shown on your purchase invoices, including amounts reflecting shortages or overages. If you were shorted merchandise, enter that on Schedule 3B 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 number of units, wholesale price, and weight (in ounces) of all the moist snuff (definition A) you distributed in Oregon.

**Line 20.** Enter the sum of lines 1 through 19 on each page. Provide a grand total (of all Schedule 3As) on the last page. On line 11, Form OR-530; line 5, Form OR-531; or line 5, Form OR-532, enter the grand total ounces from line 20, column C.

### Instructions for credit schedules—Schedule 3B (Form OR-530 only)

[Only for moist snuff (definition A) you reported, or previously reported, on Schedule 3A]

Credits include moist snuff (definition A) that has 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 a moist snuff (definition A) subtotal for each manufacturer. On the last page of a credit schedule, write the total moist snuff (definition A) shorted, damaged, and returned from all manufacturers.

Enter moist snuff (definition A) received from the manufacturer, found to be short shipped, lost, or damaged before you received it from a manufacturer. Note on papers provided by the carrier any shortages discovered before you received the merchandise.

**Line 1.** Enter zero or the cumulative balances from line 20 of any other Schedule 3Bs.

**Line 2–19.** Enter the number of units, wholesale price, and weight (in ounces) of the moist snuff (definition A) 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 Schedule 3Bs) on the last page. On line 12, Form OR-530, enter the grand total ounces from line 20, column C.

### Instructions for sales schedules—Schedule 3C (Form OR-530 only)

[Only for moist snuff (definition A) you reported, or previously reported, on Schedule 3A]

Credit for out-of-state or otherwise exempt sales is reportable in the quarter that the moist snuff physically moves from a distributor. Group all sales by manufacturer and provide a moist snuff (definition A) subtotal for each manufacturer.

Itemize all sales of untaxed moist snuff (definition A) made during the quarter to Oregon licensees or shipped out of state. Persons receiving untaxed moist snuff (definition A) in Oregon must have the appropriate distributor license to purchase untaxed moist snuff (definition A).

**Line 1.** Enter zero or the cumulative balances from line 20 of any other Schedule 3Cs.

**Line 2–19.** Enter the number of units, wholesale price, and weight (in ounces) of the moist snuff (definition A) 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 Schedule 3Cs) on the last page. On line 13, Form OR-530, enter the grand total of ounces from line 20, column C.

### Do you have questions or need help?

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

Contact us for ADA accommodations or assistance in other languages.