



Schedule OR-6, Cigar Tax on Cigars Subject to Cap



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 |
|------|----------------|------------------------------|----------------|----------------|

Type of schedule (check one)

☐ 6A—Untaxed purchases ☐ 6B—Credits ☐ 6C—Sales

| Line No. | Invoice | | Purchased from or sold to | | Brand name(s) | Column A Wholesale price | Column B Number of single cigars |
|----------|---|--------|---------------------------|-------|---------------|-----------------------------|-------------------------------------|
| | Date | Number | Name | State | | | |
| 1 | Balance brought forward | | | | | | |
| 2 | | | | | | | |
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| 16 | | | | | | | |
| 17 | | | | | | | |
| 18 | | | | | | | |
| 19 | | | | | | | |
| 20 | Page totals. Provide a grand total on the last page of each schedule..... | | | | | | |

Instructions for Schedule OR-6, Oregon Cigar Tax on Cigars Subject to Cap

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-6 is used with, and attached to, your Oregon quarterly tobacco tax return regardless of which return you must file. An individual cigar is subject to the \$0.50 cap if it cost \$0.77 or more.

Use Schedule OR-6 to report purchases, related credits, and sales of cigars subject to the \$0.50 per cigar cap (cigar). On each form you use, check the box indicating the type of schedule it represents (for example: check box 6A if you are using the form to report untaxed purchases). Don't report purchases, credits, or sales on the same schedule.

Computer printouts

We'll accept computer printouts of cigar transactions in lieu of listing individual purchases, credits, or sales on this schedule. If you want to submit computer printouts, 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, then enter the wholesale price of cigars on line 20, column A, and the total number of single cigars 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 you must make.
3. Use paper measuring 8½ x 11 inches.

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'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 cigars purchased, sold, or distributed.

Column B

Enter the total number of single cigars for each purchase, sale, or distribution of cigars. **Report the column B grand total (last page) on Section 6 of your return.**

Instructions for untaxed purchase schedules—Schedule 6A

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

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

Out-of-state filers. Itemize all untaxed cigar 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 6A.

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're a distributor or a consumer, enter the wholesale price and number of single cigars for all of the cigars shown on your purchase invoices, including amounts reflecting shortages or overages. If you were shorted merchandise, enter on Schedule 6B 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 single cigars for all of the cigars you distributed in Oregon.

Line 20. Enter the sum of lines 1 through 19 on each page. Provide a grand total (of all Schedules 6A) on the last page. On line 26, Form OR-530; line 11, Form

Instructions for Schedule OR-6, Oregon Cigar Tax on Cigars Subject to Cap (continued)

OR-531; or line 11, Form OR-532, enter the grand total number of single cigars from line 20, column B.

Instructions for Credit Schedules—Schedule 6B (Form OR-530 only)
(only for cigars you reported, or previously reported, on Schedule 6A)

Credits include cigars 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 a cigar subtotal for each manufacturer. On the last page of a credit schedule, indicate the total cigars shorted, damaged, and returned from all manufacturers.

Enter cigars received from the manufacturer, found to be short shipped, lost, or damaged before you received from a manufacturer. Shortages discovered by the carrier before you receive the merchandise should be noted.

Line 1. Enter zero or the cumulative balances from line 20 of any previous Schedules 6B.

Line 2–19. Enter the wholesale price and number of single cigars of the cigars 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 6B) on the last page. On line 27 of your Form OR-530, enter the grand total number of single cigars from line 20, column B.

Instructions for Sales Schedules—Schedule 6C (Form OR-530 only)
(only for cigars you reported, or previously reported, on Schedule 6A)

Credit for out-of-state or otherwise exempt sales is reportable in the quarter that actual physical movement of the cigars takes place from a distributor’s premises. Group all sales by manufacturer and provide a cigar subtotal for each manufacturer.

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

Line 1. Enter zero or the cumulative balances from line 20 of any previous Schedules 6C.

Line 2–19. Enter the wholesale price and number of single cigars of the cigars 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 6C) on the last page. On line 28 of your Form OR-530, enter the grand total number of single cigars from line 20, column B.

Do you have questions or need help?

www.oregon.gov/dor
questions.dor@dor.oregon.gov

General 503-378-4988 or 800-356-4222
Tobacco Unit..... 503-947-2560

Contact us for ADA accommodations or assistance in other languages.