

### Psilocybin Tax overview

All licensed psilocybin service center operators must register with the Department of Revenue (DOR) for a Psilocybin Tax account for each Oregon Health Authority (OHA) issued psilocybin service center licensed location.

The Oregon Psilocybin Tax is a 15% tax imposed on the sales price of psilocybin products and paid by clients of licensed psilocybin service centers. Licensed service centers are required to collect the Oregon Psilocybin Tax from clients accessing psilocybin services at their locations.

Each quarter, service centers are required to file a tax return and remit those taxes to DOR through check, money order, or cash payments made at the Salem Revenue building by appointment. Electronic payments may be available later.

If you have received your OHA-issued license but will not be opening a service center immediately, you are still required to register with DOR and may list a future date under the section "What date did you begin selling taxable product?"

For additional questions, call 503-945-8329 or email [psilocybin.help@dor.oregon.gov](mailto:psilocybin.help@dor.oregon.gov).

### Psilocybin Tax registration instructions

#### **What you will need to register:**

- Federal tax identifier
  - Federal employer identification number (FEIN) for the business (partnerships and corporations)
  - Social Security number (SSN) for sole proprietorships or single member LLC
- Mailing address
- Location address of the psilocybin service center
  - If you have multiple psilocybin service centers, you will need to complete the registration process for **each** location where psilocybin is administered
- Oregon Health Authority issued psilocybin license number
- Valid email address or current Revenue Online login
- Date you began selling taxable products
- Owner/office information for the business

#### **Getting Started**

To register, start by going to our website, [Revenue Online](#).

Look for the **Quick Links** section on the left side of the page and select the **Register and apply** option. You will NOT login to an account to register.



Search our online services

### Quick Links

Access our most frequently requested actions

- > Make a payment
- > File a return
- > Register and apply

### Individuals

Actions for individuals that do not require logging in

- > View my 1099-G
- > Enter return filing verification code
- > Take identity verification quiz

### Businesses

Actions for businesses that do not require logging in

- > File W-2s and 1099s using iWire
- > Upload an iWire test file
- > Submit a bulk XML file
- > Apply for ACH credit

On the next screen, find the **Registrations** section and select **Register for a business tax**.

## Registrations and Applications

### Registrations and Applications

What are you looking for?

### Registrations

Register for new business tax accounts

- > Register for a business tax
- > Register for marijuana tax

### Applications

Apply for licenses and permits

- > Apply for a license to transport u
- > Apply for a cigarette and tobacco
- > Apply for Tobacco Retail License

Then select the **Psilocybin Tax** from the next screen.

Business Tax Registration

Submission

Registration

Account Selection

### Account Selection

Persons or unitary groups with Oregon commercial activity exceeding \$750,000 must register for the Corporate Activity Tax (CAT). If you've previously registered and need to make changes to your account information, log in to your ROL account or contact the department. If you have additional questions, please visit our [CAT webpage](#).

**Select the accounts you want to register for**

<input type="checkbox"/> Bicycle Excise	Taxable bicycle sales by retailers.
<input type="checkbox"/> Corporate Activity	Taxable Oregon commercial activity.
<input type="checkbox"/> Heavy Equipment Rental	Taxable equipment rental by rental providers.
<input type="checkbox"/> High Hazard Oil Train	Transporting oil by rail in Oregon by owners.
<input checked="" type="checkbox"/> Psilocybin Tax	Psilocybin sales tax.
<input type="checkbox"/> PTE-Elective	Pass-through Entity Elective Tax.
<input type="checkbox"/> Vehicle Privilege	New vehicle sales by dealers.
<input type="checkbox"/> Vehicle Use	New vehicle sales by out-of-state dealers to Oregon residents.

After selecting the Psilocybin Tax type, you will need to complete the applicant information below.

Psilocybin Tax

PTE-Elective

Vehicle Privilege

Vehicle Use

**Select your applicant type**

Am I a business or an individual? ⓘ

Business

Legal name

ABC HEALTH SERVICES

ID type

Federal Employer ID (FEIN)

ID

99-9999999

Psilocybin sales tax.

Pass-through Entity Elective Tax.

New vehicle sales by dealers.

New vehicle sales by out-of-state dealers to Oregon residents.

Cancel

< Previous **Next** >

- Am I a business or an individual?
  - You are an individual if you claim your business income on your federal personal income tax return.
  - You are a business if you file a corporation or partnership return.

The following screen will list the items needed to complete the registration process.

Submission

**Registration**

Account Selection

Requirements

### Requirements

**What you need to continue**

To complete the registration process, you'll need:

- The mailing address for each account you are registering.
- The date you began selling taxable products.
- A valid email address **or** a current Revenue Online login.
- Oregon Health Authority issued psilocybin license number

For questions on how to complete this registration, please call us at 503-945-8100 option 2 or email us at [Psilocybin.Help@DOR.Oregon.gov](mailto:Psilocybin.Help@DOR.Oregon.gov)

Cancel

< Previous

Next >

The next section will capture taxpayer information. If you have previously registered or filed with DOR for a different program, some of your information may prepopulate.

Submission

**Registration**  
Account Selection  
Requirements  
**Taxpayer Info**

### Taxpayer Info

This is the address we have on file for this business. The only way to change this is to contact the Department of Revenue at (503) 378-4988.

**Taxpayer Information**  
Name  
ABC HEALTH SERVICES  
FEIN  
22-3334444

**Contact Information**  
Contact type  
Business  
Contact name  
JAMES DEAN  
Phone type  
Cell Phone  
Country  
USA  
Country code  
1  
Area code  
(503)  
Phone number  
555-5555  
Extension

**Mailing Address**  
Is the address outside of the United States?  
 No  Yes  
Street  
955 CENTER ST NE  
Street 2  
Unit type  
Unit  
City  
SALEM  
State  
OR - OREGON  
ZIP  
97301-2555

Cancel

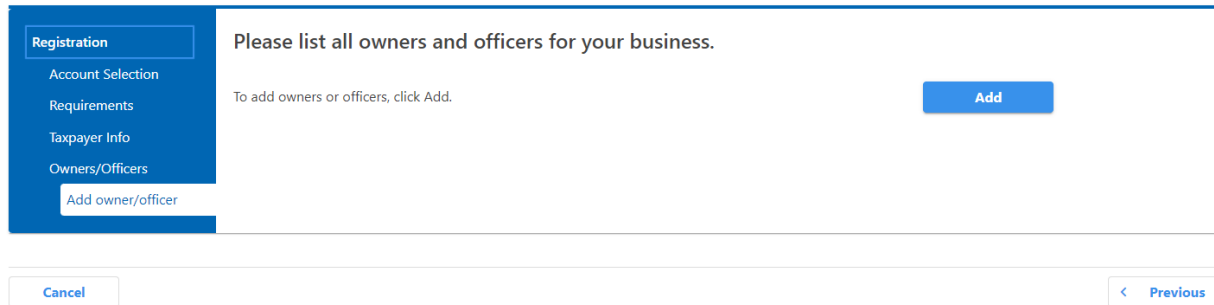
< Previous

Next >

The next section will ask for a list of owners and officers for the business. Click the **Add** button to get started.

\*Please note this screen will be absent if you selected to register as an individual.

Submission

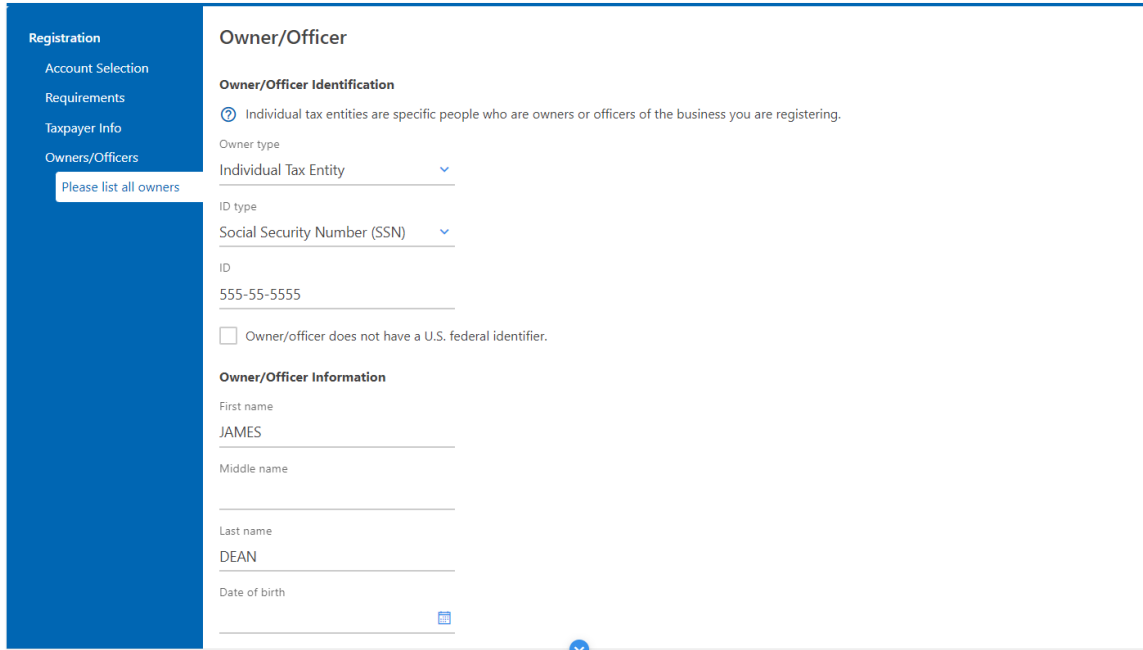


The screenshot shows a sidebar on the left with the following menu items: Registration (highlighted), Account Selection, Requirements, Taxpayer Info, Owners/Officers, and Add owner/officer. The main content area has the heading "Please list all owners and officers for your business." Below this heading is the text "To add owners or officers, click Add." and a blue "Add" button. At the bottom of the screen are "Cancel" and "Previous" buttons.

You will need to select the owner type.

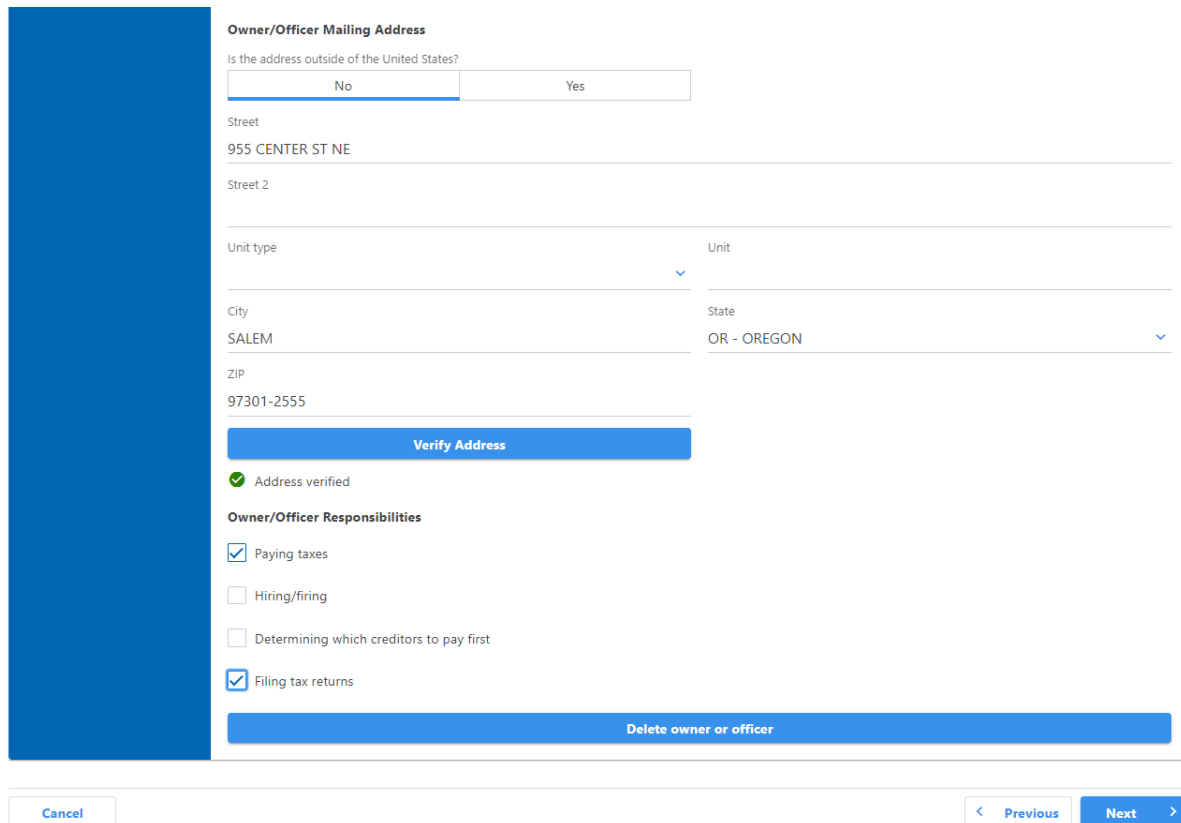
- Individual tax entities are specific people who are owners or officers of the business you are registering.
- Business tax entities are any companies that have ownership of the business you are registering.

Submission



The screenshot shows the "Owner/Officer" form. The sidebar on the left includes: Registration, Account Selection, Requirements, Taxpayer Info, Owners/Officers (highlighted), and Please list all owners. The form content includes:  
**Owner/Officer Identification**  
 Individual tax entities are specific people who are owners or officers of the business you are registering.  
Owner type: Individual Tax Entity (dropdown)  
ID type: Social Security Number (SSN) (dropdown)  
ID: 555-55-5555  
 Owner/officer does not have a U.S. federal identifier.  
**Owner/Officer Information**  
First name: JAMES  
Middle name: \_\_\_\_\_  
Last name: DEAN  
Date of birth: \_\_\_\_\_ (with a calendar icon)

After entering the owner type and ID, you will complete the contact information for this person/entity and indicate their responsibilities.



**Owner/Officer Mailing Address**

Is the address outside of the United States?

No  Yes

Street  
955 CENTER ST NE

Street 2

Unit type  Unit

City SALEM State OR - OREGON

ZIP 97301-2555

**Verify Address**

Address verified

**Owner/Officer Responsibilities**

Paying taxes

Hiring/firing

Determining which creditors to pay first

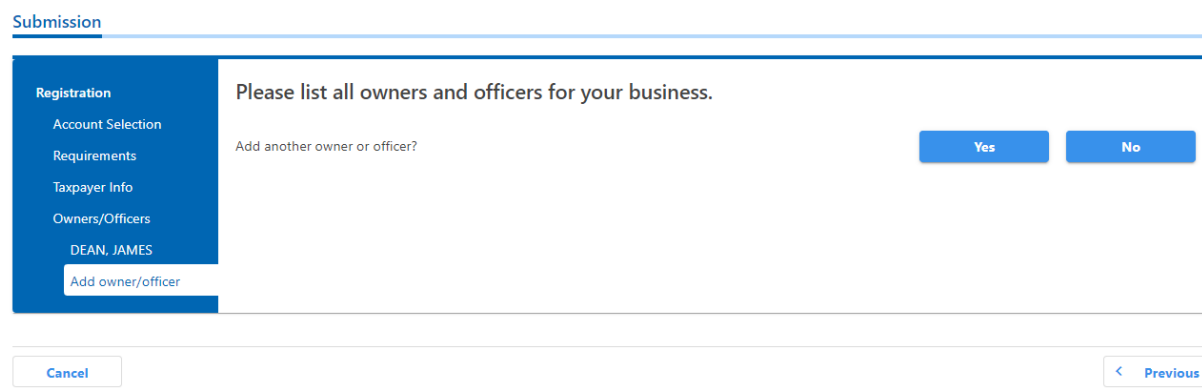
Filing tax returns

**Delete owner or officer**

[Cancel](#) [< Previous](#) [Next >](#)

After adding an owner/office, you will be asked if you would like to add more owners or officers.

Submission



**Registration**

Account Selection

Requirements

Taxpayer Info

Owners/Officers

DEAN, JAMES

Add owner/officer

Please list all owners and officers for your business.

Add another owner or officer?

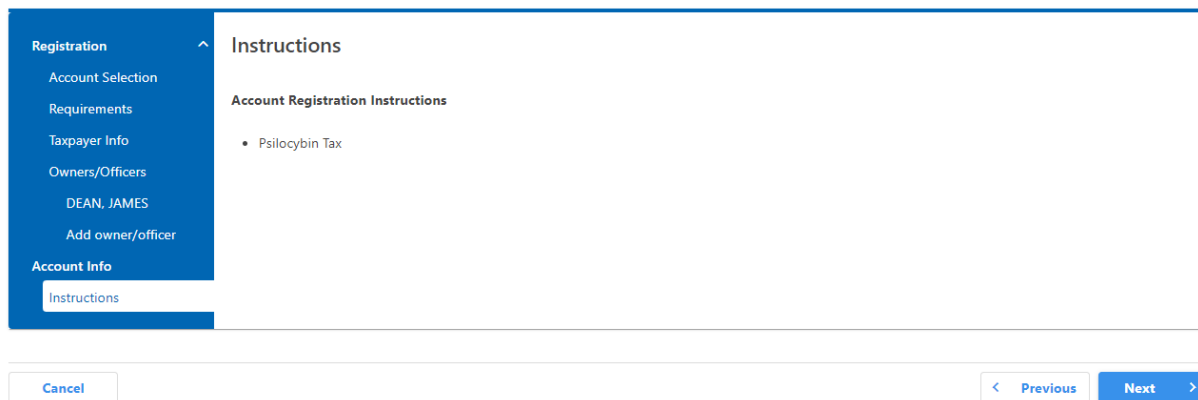
[Cancel](#) [< Previous](#)

If you need to add more owners and officers, you will select **Yes** and enter the same information for each additional owner/officer.

Once you have listed all the owners and officers, you can select **No** to this question and proceed to the next steps of the registration process.

The next screen will have you confirm again that the correct tax account type was selected for registration.

Submission



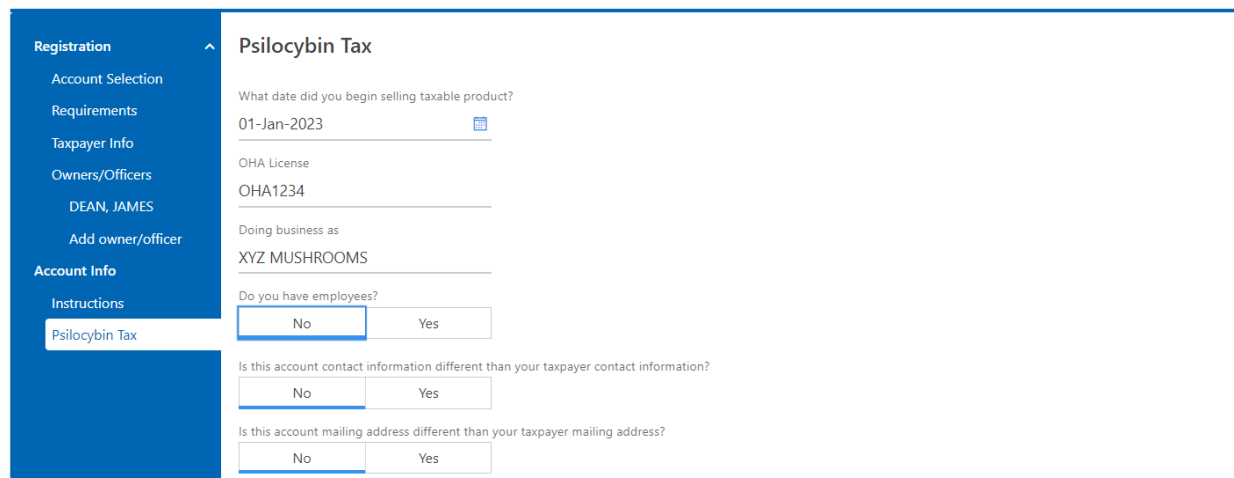
The screenshot shows a web interface with a blue sidebar on the left and a main content area. The sidebar has a 'Registration' section with a dropdown arrow, containing 'Account Selection', 'Requirements', 'Taxpayer Info', 'Owners/Officers', and 'Add owner/officer'. Below this is an 'Account Info' section with 'Instructions' selected. The main content area is titled 'Instructions' and contains 'Account Registration Instructions' with a bullet point for 'Psilocybin Tax'. At the bottom, there are 'Cancel', 'Previous', and 'Next' buttons.

For the next section, you will need the date in which you began administering psilocybin, your OHA-issued license number and the business identification number (BIN) **if** the business has employees.

If you have received your OHA-issued license but will not be opening a service center immediately, you may list a future date under the "What date did you begin selling taxable product?"

You can enter different contact information for the Psilocybin Tax account type if it is different than your other accounts.

Submission



The screenshot shows a web interface with a blue sidebar on the left and a main content area. The sidebar has a 'Registration' section with a dropdown arrow, containing 'Account Selection', 'Requirements', 'Taxpayer Info', 'Owners/Officers', and 'Add owner/officer'. Below this is an 'Account Info' section with 'Psilocybin Tax' selected. The main content area is titled 'Psilocybin Tax' and contains several fields: 'What date did you begin selling taxable product?' with the value '01-Jan-2023' and a calendar icon; 'OHA License' with the value 'OHA1234'; 'Doing business as' with the value 'XYZ MUSHROOMS'; and three yes/no questions: 'Do you have employees?' (No selected), 'Is this account contact information different than your taxpayer contact information?' (No selected), and 'Is this account mailing address different than your taxpayer mailing address?' (No selected). At the bottom, there are 'Cancel', 'Previous', and 'Next' buttons.



Additionally, you will need to provide the physical location where psilocybin is administered. If you have multiple locations where psilocybin is administered, you will need to submit a registration for **EACH** location.

**Physical Location - Enter site location where psilocybin is administered**

Street  
955 CENTER ST NE

Street 2

---

Unit type Unit

City State

SALEM OR - OREGON

ZIP  
97301-2555

Verify Address

✔ Address verified

Cancel
< Previous
Next >

The following screens will assist you with setting up an online account or linking your psilocybin account to an existing online account if you already have a login for our portal, Revenue Online.

Submission

**Registration** ^

Account Selection

Requirements

Taxpayer Info

Owners/Officers

DEAN, JAMES

Add owner/officer

**Account Info** ^

Instructions

Psilocybin Tax

**Revenue Online**

Login

**Login**

Do you have a Revenue Online account?

No  Yes

**Third-party access**

Are you a third party requesting access to the taxpayer being registered?

No  Yes

Examples - Who should use third-party access? ⓘ

Cancel
< Previous
Next >

If you have an existing Revenue Online account, you will need to enter your username and password.

Submission

Registration

Account Selection

Requirements

Taxpayer Info

Owners/Officers

DEAN, JAMES

Add owner/officer

Account Info

Instructions

Psilocybin Tax

Revenue Online

Login

### Login

Do you have a Revenue Online account?

No
  Yes

[Associated Login Caption]

Username / Email  
myemail@mail.com

Password  
\*\*\*\*\*

Cancel

< Previous

Next >

If you do not have an existing Revenue Online account, the next screen will help you sign up for an online account. You will enter your email, contact information, and choose a password and security question. This will create an online account you can use in the future to file your quarterly Psilocybin Tax returns.

Submission

Registration

Account Selection

Requirements

Taxpayer Info

Owners/Officers

DEAN, JAMES

Add owner/officer

Account Info

Instructions

Psilocybin Tax

Revenue Online

Login

Sign Up

### Sign Up

Please fill in all of your information to sign up for a Revenue Online account. You must create an account to file returns or make payments.

**Contact information**

Email - This will be your username.  
myemail@mail.com

Verify email  
myemail@mail.com

First name  
JAMES

Last name  
DEAN

Phone type  
Cell Phone

Phone country  
USA

Phone number  
(503) 555-5555

**Password and Security Question**

Password  
\*\*\*\*\*

Verify password  
\*\*\*\*\*

**Password requirements:**

- Must be between 8 to 15 characters in length.
- Contain both letters and numbers.
- Use a special character (!, @, #, \$, %, ^, (, ), &, \*).
- Have both upper and lowercase letters.
- Cannot be the same as your username.

Secret question  
What was your childhood nicknar

Secret answer  
\*\*\*\*\*

Confirm answer  
\*\*\*\*\*

Cancel

< Previous

Next >

This will create an online account you can use in the future to file your quarterly Psilocybin Tax returns.

The final screen will have you review some of the core registration information. Once this information has been confirmed, select the **Submit** button to submit the registration.

Submission

**Registration**

- Account Selection
- Requirements
- Taxpayer Info
- Owners/Officers
  - DEAN, JAMES
  - Add owner/officer
- Account Info
  - Instructions
  - Psilocybin Tax
- Revenue Online
  - Login
  - Sign Up
- Summary

**Name : ABC MUSHROOMS**  
ID : \*\*,\*5555  
Mailing address : 955 CENTER ST NE SALEM OR 97301-2555

**Account : Psilocybin Tax**  
Taxable sales began : 1/1/2023  
Account address : 955 CENTER ST NE SALEM OR 97301-2555

**Revenue Online login : myemail@mail.com**

Cancel < Previous **Submit**

Once the registration has been successfully submitted, a confirmation number will be provided for your records.


**Confirmation**

Thank you for your submission. Your confirmation number is 1-915-090-048. We are sending you a confirmation email. Please check your spam folder if you don't see it. You can file returns and make payments for these accounts by logging in to Revenue Online.

**Printable View**

**OK**

You can select the **Printable View** box to get a printer friendly confirmation page.



**Oregon**  
Tina Kotek, Governor

Department of Revenue  
955 Center St NE  
Salem, OR 97301-2555  
www.oregon.gov/dor

Date: February 02, 2023

**Registration Information**

Customer Name: ABC MUSHROOMS  
DBA: XYX MUSHROOMS  
FEIN: XX-XXX5555  
Cell Phone: (503) 555-5555  
Mailing Address: 955 CENTER ST NE SALEM, OREGON 97301-2555

**Owners/Officers**

Name: JAMES DEAN  
SSN: XXX-XX-5555  
Address: 955 CENTER ST NE SALEM, OREGON 97301-2555, USA

Paying taxes: Yes   Hiring/firing: No   Pay creditors: No   Filing tax returns: Yes

**Account Information**

**Psilocybin Account**  
Commence: 01-Jan-2023

**Revenue Online Login**

Login: myemail@mail.com  
Name: JAMES DEAN  
Phone: (503) 555-5555



Additionally, an email will be sent confirming your registration submission with the confirmation number.

Please allow 10-14 days for your psilocybin registration to be processed. You'll receive a registration notice with your Psilocybin Tax account ID in the mail once the process is complete.

We have received your Psilocybin Tax Return request. Your confirmation number is 2-090-139-648.

This request may take additional time to process.

[Click here](#) to go to Revenue Online.

**Need Help? [Contact us.](#)**  
(503) 378-4988 or (800) 356-4222  
[questions.dor@oregon.gov](mailto:questions.dor@oregon.gov)

