

**Form
531**

**2010
OREGON QUARTERLY TAX RETURN
FOR TOBACCO PRODUCTS
(Other than Licensed Distributor)**

REVENUE USE ONLY	
Date Received	
Payment Received	

Quarter	Quarter dates	Due date	Social Security no.	Business ID no.	Program	Year	Period	Liability
					531	10		1

Federal Identification No.

Name: _____

Check if address, name change, or entity change

Mailing address: _____

Check if this is an amended return

City: _____ State: _____ ZIP: _____

Check if correspondence is included

Please use blue or black ink when filling out this form.

Print numbers like this: 0 1 2 3 4 5 6 7 8 9, not like this: Ø 1 4 7. Enter negative numbers like this: -1000, not like this: (1000). NO COMMAS!

You are a(n): Individual Partnership Corporation Other: _____

SECTION 1—All Tobacco Products Tax (excluding moist snuff, chewing tobacco, and cigars)

1. Wholesale price of untaxed tobacco products (Schedule 1A).....	1	<input style="width: 100px; height: 20px;" type="text"/>	<input style="width: 50px; height: 20px;" type="text"/>
2. Tobacco products tax (multiply line 1 by 0.65)	2	<input style="width: 100px; height: 20px;" type="text"/>	<input style="width: 50px; height: 20px;" type="text"/>

SECTION 2—Moist Snuff Tax on Units at or Below Floor

3. Total number of units (1.2 oz or less) of untaxed moist snuff at or below floor (Schedule 2A)	3	<input style="width: 100px; height: 20px;" type="text"/>	<input style="width: 50px; height: 20px;" type="text"/>
4. Moist snuff tax on units at or below floor (multiply line 3 by \$2.14)	4	<input style="width: 100px; height: 20px;" type="text"/>	<input style="width: 50px; height: 20px;" type="text"/>

SECTION 3—Moist Snuff Tax on Units Above Floor

5. Total ounces of untaxed moist snuff above floor (Schedule 3A)	5	<input style="width: 100px; height: 20px;" type="text"/>	<input style="width: 50px; height: 20px;" type="text"/>
6. Moist snuff tax on units above floor (multiply line 5 by \$1.78)	6	<input style="width: 100px; height: 20px;" type="text"/>	<input style="width: 50px; height: 20px;" type="text"/>

SECTION 4—Chewing Tobacco Tax

7. Wholesale price of untaxed chewing tobacco (Schedule 4A).....	7	<input style="width: 100px; height: 20px;" type="text"/>	<input style="width: 50px; height: 20px;" type="text"/>
8. Chewing tobacco products tax (multiple line 7 by 0.65).....	8	<input style="width: 100px; height: 20px;" type="text"/>	<input style="width: 50px; height: 20px;" type="text"/>

SECTION 5—Cigar Tax on Cigars Subject to Cap (cigars purchased for 77¢ or more each)

9. Total number of untaxed cigars subject to cap (Schedule 5A).....	9	<input style="width: 100px; height: 20px;" type="text"/>	<input style="width: 50px; height: 20px;" type="text"/>
10. Tax on cigars subject to cap (multiply line 9 by \$0.50)	10	<input style="width: 100px; height: 20px;" type="text"/>	<input style="width: 50px; height: 20px;" type="text"/>

SECTION 6—Cigar Tax on Cigars Below Cap (cigars purchased for less than 77¢ each)

11. Wholesale price of untaxed cigars below cap (Schedule 6A).....	11	<input style="width: 100px; height: 20px;" type="text"/>	<input style="width: 50px; height: 20px;" type="text"/>
12. Tax on cigars below cap (multiply line 11 by 0.65).....	12	<input style="width: 100px; height: 20px;" type="text"/>	<input style="width: 50px; height: 20px;" type="text"/>

SECTION 7 — Tax Summary

13. Net quarterly tax due (add lines 2, 4, 6, 8, 10, and 12).....	13	<input type="text"/>	<input type="text"/>
14. Quarterly tax discount (multiply line 13 by 0.015)	14	<input type="text"/>	<input type="text"/>
15. TOTAL TAX DUE (line 13 minus line 14).....	15	<input type="text"/>	<input type="text"/>
16. Penalty and/or interest (see instructions).....	16	<input type="text"/>	<input type="text"/>
17. Total amount due (add lines 15 and 16).....	17	<input type="text"/>	<input type="text"/>

DECLARATION

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

Signature		Date
PRINT name signed above	Title	Telephone number ()

Instructions for Form 531 – Oregon Quarterly Tax Return for Tobacco Products (other than licensed distributor)

General information

If you purchased untaxed tobacco products, either over the Internet or from some other source, you are responsible for paying the tax. For every calendar quarter you purchase any untaxed tobacco products, you must file a return, including all schedules, by the last day of the month following each quarterly reporting period. Quarterly returns are due on or before the last day of January, April, July, and October. Payment of the tax must be made with the return.

Tobacco products include cigars, moist snuff, chewing tobaccos, loose pipe, pouch, whole leaf tobacco, shisha, blunt wraps, roll-your-own tobaccos, etc. Tobacco products do not include cigarettes. Untaxed cigarettes are reported on Form 514, Oregon Cigarette Consumer's Monthly Tax Report.

What is the applicable law? This publication is not a complete statement of Oregon laws. For more information, refer to the laws and rules, Oregon Revised Statutes (ORS) 323.500 through 323.995.

Oregon Tobacco Products Tax Rates

The tobacco products tax rate is 65 percent of the wholesale sales price on all tobacco products except moist snuff and cigars. The moist snuff rate is the greater of \$1.78 per ounce or \$2.14 per retail container. The cigar rate is the lower of 65 percent of the wholesale sales price or \$0.50 per single cigar.

Instructions

Please use blue or black ink when filling out this form.

Enter information in the boxes at the top of the form as follows:

- **"Quarter"**. Enter "1" for the first quarter, "2" for the second quarter, etc.
- **"Quarter dates"**. Enter the month, day, and year for the beginning and ending dates of the quarter you are reporting (i.e., 01/01/10–3/31/10).
- **"Due date"**. Enter the month, day, and year the return is due (i.e., first quarter due date is 4/30/10).
- **"Social Security number"**. Enter if you are an individual reporting your purchases.
- **"Business ID number"**. Enter your business identification number (BIN) (assigned to you by the Oregon Department of Revenue) if you are a business reporting purchases.
- **"Period"**. Enter "3" for the quarter January–March; enter "6" for the quarter April–June; enter "9" for the quarter July–September; and enter "12" for the quarter October–December.
- Enter your name and address information.
- Enter your federal employer identification number.
- Put an "X" in the appropriate box for "You are a(n)."

Line 1. Enter the total wholesale price of all tobacco products purchased (except moist snuff, chewing tobacco, and cigars) during the reporting period from Schedule 1A, line 20.

Line 3. Enter the total number of units (retail containers) of moist snuff (weighing 1.2 ounces or less) purchased during the reporting period from Schedule 2A, line 20.

Line 5. Enter the total ounces of moist snuff (for retail containers weighing more than 1.2 ounces) purchased during the reporting period from Schedule 3A, line 20.

Line 7. Enter the total ounces of chewing tobacco purchased during the reporting period from Schedule 4A, line 20.

Line 9. Enter the total number of cigars purchased during the reporting period that have a wholesale sales price of 77 cents or more per cigar from Schedule 5A, line 20.

Line 11. Enter the total wholesale price of cigars purchased during the reporting period that have a wholesale sales price less than 77 cents per cigar from Schedule 6A, line 20.

Line 16. Penalty and interest. Enter a penalty amount if applicable. A penalty is imposed if you mail your report or pay the tax after the due date. The penalty is 5 percent of the unpaid tax. If you file more than 30 days after the due date, add an additional penalty of 20 percent of the unpaid tax.

Interest is imposed on any unpaid tax from the due date until the date payment in full is received. The interest rate as of January 1, 2010, is 5 percent annually, or 0.04167 percent per month, or 0.0137 percent per day. The interest rate may change once a calendar year.

Sign and date your return. Please do not use red ink or staple your check or money order to this return.

Mail your return, payment, and all supporting schedules to the following address. Your return can not be processed without the schedules. Failure to include the schedules may result in penalties. Make your check payable to: Oregon Department of Revenue. Mail to:

Tobacco Tax
Oregon Department of Revenue
PO Box 14110
Salem OR 97309-0910

Please keep a copy of your completed return and schedules with your records.

Have questions? Need help?

General tax information..... www.oregon.gov/DOR
Salem 503-378-4988
Toll-free from Oregon prefix..... 1-800-356-4222

Asistencia en español:

Salem 503-378-4988
Gratis de prefijo de Oregon..... 1-800-356-4222

TTY (hearing or speech impaired; machine only):

Salem 503-945-8617
Toll-free from an Oregon prefix 1-800-886-7204

Americans with Disabilities Act (ADA): Call one of the help numbers for information in alternative formats.