



Form 530

2016 Oregon Quarterly Tax Return for Tobacco Distributors

Revenue use only table with Date received and Payment received fields.

Due date is by the last day of January, April, July, and October of each year for the preceding calendar quarter.

Form fields for Quarter ending, Distributor's license number, Federal employer identification number (FEIN), Business identification number (BIN), Account number, Name, Mailing address, City, State, and ZIP code.

Check if address, name change, or entity; Check if this is an amended return; Check if correspondence is included.

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).

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

Section 1 - All tobacco products tax (excluding moist snuff and cigars)

Table with 5 rows for tobacco products tax calculations, including wholesale prices and net price.

Section 2 - Moist snuff (definition A) tax on units at or below floor

Table with 4 rows for moist snuff tax on units at or below floor, including number of units and net number.

Section 3 - Moist snuff (definition A) tax on units above floor

Table with 5 rows for moist snuff tax on units above floor, including ounces and net ounces.

Section 4 - Moist snuff (definition B) tax on units at or below floor

Table with 5 rows for moist snuff tax on units at or below floor, including number of units and net number.



Section 5—Moist snuff (definition B) tax on units above floor

Table with 3 columns: Description, Amount, and Input field. Rows include Ounces of untaxed moist snuff, eligible for credits, sold into other states, net ounces, and tax on ounces above floor.

Section 6—Cigar tax on cigars subject to cap (cigars purchased for 77¢ or more each)

Table with 3 columns: Description, Amount, and Input field. Rows include Number of untaxed cigars, eligible for credits, sold into other states, net number of taxable cigars, and tax on cigars subject to cap.

Section 7—Cigar tax on cigars below cap (cigars purchased for less than 77¢ each)

Table with 3 columns: Description, Amount, and Input field. Rows include Wholesale price of untaxed cigars, eligible for credits, sold into other states, net wholesale price, and tax on cigars below cap.

Section 8—Tax summary

Table with 3 columns: Description, Amount, and Input field. Rows include Tax credit carryover, quarterly tax due, quarterly tax discount, tax due, penalty and/or interest, and total amount.

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 fields for Signature, Date, Print name signed above, Title, and Phone.

Instructions for Form 530—Oregon Quarterly Tax Return for Tobacco Distributors

General information

Every distributor who holds a license to distribute other tobacco products in Oregon must file a return. **A return must be filed even if there is no activity during the reporting period.** If you're filing a return to report tax, you must also include the applicable schedules with the return. See schedules 1–7 on our website. Products that are taxed as "Other tobacco products" include cigars, chewing tobacco, smoking tobacco, shisha, blunt wraps, and snuff. Moist snuff is taxed by weight.

Moist snuff definition A includes any finely cut, ground, milled, or powdered tobacco product that isn't intended to be smoked or placed in the nasal cavity.

Moist snuff definition B includes other products containing tobacco that aren't intended to be consumed by burning [see Oregon Administrative Rules (OAR) 150-323.500(9) for examples].

Quarterly returns and schedules are due by the last day of January, April, July, and October of each year for the preceding calendar quarter.

What is the applicable law? These instructions aren't a complete statement of Oregon laws. For more information, refer to Oregon Revised Statutes (ORS) 323.500 through 323.995.

Oregon tobacco products tax rate

The tobacco products tax rate is 65 percent of the wholesale sales price, except for moist snuff, which is \$1.78 per ounce with a minimum tax of \$2.14 per retail container. The tobacco tax on cigars is the lower of either:

1. 65 percent of the wholesale sales price; or
2. \$0.50 per single cigar.

Name/address/ownership changes

Immediately notify us in writing when your business undergoes any change to its name, address, or ownership. Your business may need to be issued a new license as licenses aren't transferable.

License cancellation

If you discontinued or sold your business during the quarter, return your license to us. If you sold your business, provide the name and address of the purchaser. You must file a return for the quarter during which you go out of business and report tobacco products transactions until you cease operations.

Licenses aren't transferable to new ownership, entity, or location and must be returned to us for cancellation. Return your license to: Tobacco Compliance Unit, Oregon Department of Revenue, PO Box 14630, Salem OR 97309-5050.

Line instructions

Out-of-state distributors. You only need to report your activity in Oregon. For each section on Form 530, use the first line to enter the purchase price of sales into Oregon.

Also, for each section, report all product shipped out of Oregon on the second and third lines.

Line 36. Tax credit carryover. If you a tax credit carryover, enter it from your last Oregon Quarterly Tax Return for Tobacco Distributors. Enter it as a negative number.

Line 37. Quarterly tax due. If the amount is less than zero, enter -0- on this line. Carry the credit carryover to your next quarterly return. **Exception:** If this is your final return, a negative balance may be entered on line 37.

Line 38. Quarterly tax discount. Multiply the amount on line 37 by 0.015. This is the 1.5 percent that the distributor keeps to recover the costs of reporting and recordkeeping.

Line 39. Tax due. Subtract the quarterly tax discount amount on line 38 from the net quarterly tax amount on line 37.

Line 40. Penalty and interest.

A **penalty** is imposed if you mail your return and 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 (ORS 305.992).

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, 2016, is 4 percent annually, or 0.3333 (0.003333) percent per month, or 0.0110 (0.000110) percent per day. The interest rate may change once per calendar year.

Line 41. Total amount due. Add lines 39 and 40.

Sign and date your return. Don't use red ink or staple your check or money order to this return.

Mail this return, including schedules 1–7, with your check payable to:

Oregon Department of Revenue
Special Programs Administration
PO Box 14110
Salem OR 97309-0910

Keep a copy of your completed return with your records.

Have questions? Need help?

General tax information..... www.oregon.gov/dor
Special Programs Admin. Unit.....(503) 945-8120
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 prefix1 (800) 886-7204

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