

Form 530

2012 OREGON QUARTERLY TAX RETURN FOR TOBACCO DISTRIBUTORS

REVENUE USE ONLY table with Date Received and Payment Received fields.

Header information including Quarter (01/01/12-03/31/12), Due date (April 30, 2012), Program (530), Year (12), Period (03), and Liability (1).

Federal Identification No. field.

Name, Mailing address, City, State, ZIP fields.

- Check if address, name change, or entity change
Check if this is an amended return
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, and cigars)

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

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 unit counts and tax amounts.

SECTION 3 - Moist Snuff (Definition A) Tax on Units Above Floor

Table with 4 rows for moist snuff tax on units above floor, including ounce counts and tax amounts.

SECTION 4—Moist Snuff (Definition B) Tax on Units at or Below Floor

Table with 2 columns: Description and Amount. Rows 16-20: Number of units (1.2 oz or less) of untaxed moist snuff, eligible for credits, sold into other states, net number of units, and tax.

SECTION 5—Moist Snuff (Definition B) Tax on Units Above Floor

Table with 2 columns: Description and Amount. Rows 21-25: Ounces of untaxed moist snuff, eligible for credits, sold into other states, net ounces, and tax on units above floor.

SECTION 6—Cigar Tax on Cigars Subject to Cap (cigars purchased for 77¢ or more each)

Table with 2 columns: Description and Amount. Rows 26-30: 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 2 columns: Description and Amount. Rows 31-35: 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 2 columns: Description and Amount. Rows 36-41: Tax credit carryover, quarterly tax due, quarterly tax discount, TAX DUE, penalty and/or interest, and total amount due.

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 and Date fields. PRINT name signed above, Title, Telephone number.

Please read the instructions on page 9

Form 530

2012 OREGON QUARTERLY TAX RETURN FOR TOBACCO DISTRIBUTORS

REVENUE USE ONLY table with Date Received and Payment Received fields.

Header section with fields for Quarter (2), Due date (July 31, 2012), Program (530), Year (12), Period (06), and Liability (1).

Federal Identification No. field.

Name, Mailing address, City, State, ZIP fields.

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

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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 tax amounts.

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 unit counts and tax amounts.

SECTION 3 - Moist Snuff (Definition A) Tax on Units Above Floor

Table with 4 rows for moist snuff tax on units above floor, including ounce counts and tax amounts.

**SECTION 4—Moist Snuff (Definition B) Tax on Units at or Below Floor**

Table with 2 columns: Description and Amount. Rows 16-20 include: Number of units (1.2 oz or less) of untaxed moist snuff, Number of units (1.2 oz or less) of moist snuff eligible for credits, Number of units (1.2 oz or less) of moist snuff sold into other states, Net number of units (1.2 oz or less) of untaxed moist snuff, and Moist snuff (definition B) tax.

**SECTION 5—Moist Snuff (Definition B) Tax on Units Above Floor**

Table with 2 columns: Description and Amount. Rows 21-25 include: Ounces of untaxed moist snuff, Ounces of moist snuff eligible for credits, Ounces of moist snuff sold into other states, Net ounces of untaxed moist snuff, and Moist snuff (definition B) tax on units above floor.

**SECTION 6—Cigar Tax on Cigars Subject to Cap (cigars purchased for 77¢ or more each)**

Table with 2 columns: Description and Amount. Rows 26-30 include: Number of untaxed cigars, Number of cigars eligible for credits, Number of cigars 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 2 columns: Description and Amount. Rows 31-35 include: Wholesale price of untaxed cigars, Wholesale price of cigars eligible for credits, Wholesale price of cigars sold into other states, Net wholesale price of untaxed cigars, and Tax on cigars below cap.

**SECTION 8—Tax Summary**

Table with 2 columns: Description and Amount. Rows 36-41 include: Tax credit carryover from last quarter, Quarterly tax due, Quarterly tax discount, TAX DUE, Penalty and/or interest, and Total amount due.

**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 and Date fields. Signature: \_\_\_\_\_ Date: \_\_\_\_/\_\_\_\_/\_\_\_\_. PRINT name signed above: \_\_\_\_\_ Title: \_\_\_\_\_ Telephone number: (\_\_\_\_) \_\_\_\_-\_\_\_\_.

Please read the instructions on page 9

Form 530

2012 OREGON QUARTERLY TAX RETURN FOR TOBACCO DISTRIBUTORS

REVENUE USE ONLY table with Date Received and Payment Received fields.

Header section with fields for Quarter (3), Due date (October 31, 2012), Distributor's license no., Business ID no., Program (530), Year (12), Period (09), Liability (1), and Federal Identification No.

Name: \_\_\_\_\_
Mailing address: \_\_\_\_\_
City: \_\_\_\_\_ State: \_\_\_\_\_ ZIP: \_\_\_\_\_

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

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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 tax amounts.

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 unit counts and tax amounts.

SECTION 3 - Moist Snuff (Definition A) Tax on Units Above Floor

Table with 4 rows for moist snuff tax on units above floor, including ounce counts and tax amounts.

**SECTION 4—Moist Snuff (Definition B) Tax on Units at or Below Floor**

Table with 2 columns: Description and Amount. Rows 16-20 include: Number of units (1.2 oz or less) of untaxed moist snuff, eligible for credits, sold into other states, net number of units, and tax calculation.

**SECTION 5—Moist Snuff (Definition B) Tax on Units Above Floor**

Table with 2 columns: Description and Amount. Rows 21-25 include: Ounces of untaxed moist snuff, eligible for credits, sold into other states, net ounces, and tax calculation.

**SECTION 6—Cigar Tax on Cigars Subject to Cap (cigars purchased for 77¢ or more each)**

Table with 2 columns: Description and Amount. Rows 26-30 include: Number of untaxed cigars, eligible for credits, sold into other states, net number of taxable cigars, and tax calculation.

**SECTION 7—Cigar Tax on Cigars Below Cap (cigars purchased for less than 77¢ each)**

Table with 2 columns: Description and Amount. Rows 31-35 include: Wholesale price of untaxed cigars, eligible for credits, sold into other states, net wholesale price, and tax calculation.

**SECTION 8—Tax Summary**

Table with 2 columns: Description and Amount. Rows 36-41 include: Tax credit carryover, quarterly tax due, discount, total tax due, penalty, and total amount due.

**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.

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Form 530

2012 OREGON QUARTERLY TAX RETURN FOR TOBACCO DISTRIBUTORS

REVENUE USE ONLY table with Date Received and Payment Received fields.

Header section with fields for Quarter (4), Due date (January 31, 2013), Distributor's license no., Business ID no., Program (530), Year (12), Period (12), Liability (1), and Federal Identification No.

Name: \_\_\_\_\_
Mailing address: \_\_\_\_\_
City: \_\_\_\_\_ State: \_\_\_\_\_ ZIP: \_\_\_\_\_

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

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SECTION 1 - All Tobacco Products Tax (excluding moist snuff, and cigars)

Table with 5 rows for tobacco products tax calculation, 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 unit counts and tax calculation.

SECTION 3 - Moist Snuff (Definition A) Tax on Units Above Floor

Table with 4 rows for moist snuff tax on units above floor, including ounce counts and tax calculation.

SECTION 4—Moist Snuff (Definition B) Tax on Units at or Below Floor

Table with 2 columns: Description and Amount. Rows 16-20: Number of units (1.2 oz or less) of untaxed moist snuff, eligible for credits, sold into other states, net number of units, and tax.

SECTION 5—Moist Snuff (Definition B) Tax on Units Above Floor

Table with 2 columns: Description and Amount. Rows 21-25: Ounces of untaxed moist snuff, eligible for credits, sold into other states, net ounces, and tax on units above floor.

SECTION 6—Cigar Tax on Cigars Subject to Cap (cigars purchased for 77¢ or more each)

Table with 2 columns: Description and Amount. Rows 26-30: 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 2 columns: Description and Amount. Rows 31-35: 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 2 columns: Description and Amount. Rows 36-41: Tax credit carryover, quarterly tax due, quarterly tax discount, TAX DUE, penalty and/or interest, and total amount due.

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Please read the instructions on page 9

# 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.** Products that are taxed as Other Tobacco Products include cigars, 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 is not intended to be smoked or placed in the nasal cavity.

**Moist snuff definition B** includes other products containing tobacco that are not intended to be consumed by burning. [See OAR 150-323.500(9) for examples.]

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

**What is the applicable law?** These instructions are 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 Rate

The tobacco products tax rate is 65 percent of the wholesale sales price, except the moist snuff rate 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 the Oregon Department of Revenue (department) in writing when your business undergoes any change to its name, address, or ownership.

## License Cancellation

If you discontinued or sold your business during the quarter, return your license to the department. If you sold your business, please 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 are not transferable and must be returned to the department for cancellation. Return your license to the: 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 the 530 tax return, use the first line in each section to enter the purchase price of sales into Oregon.

Also, for each section, the 2nd and 3rd lines are to report all product shipped out of Oregon.

**Line 36. Tax credit carryover.** If you have one, enter the tax credit carryover 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 \$0.00, enter \$0.00 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 record keeping.

**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.

**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, 2012, is 5 percent annually, or 0.04167 percent per month, or 0.0137 percent per day. The interest rate may change once per calendar year.

**Line 41. Total amount due.** Add amounts on lines 39 and 40.

**Sign and date your return.** Please do not 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  
Tobacco Tax  
PO Box 14110  
Salem OR 97309-0910

**Please keep a copy of your completed return with your records.**

## Have questions? Need help?

**General tax information**..... [www.oregon.gov/DOR](http://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 prefix ..... 1-800-886-7204

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