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1	Quarter	Due date	Distributor's license	no.	Business ID no.		Program	Year	Period	Liability
Quarter	01/01/12-03/31/12	April 30, 2012				Feder	530 al Identifica	12 1	03	1
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You a	re a(n):  Individual	Partnership	Corporation	Othe	er:					
SEC	ΓΙΟΝ 1−All Tobacco P	Products Tax (excl	uding moist sn	uff, and	l cigars)					
1 W	holesale price of untax	ed tobacco produ	cts (Schedule 1A	N			1 '			
										$\overline{}$
2. W	holesale price of tobac	co products eligib	le for credits (S	chedule	1B)		2 '			
3. W	holesale price of tobac	cco products sold i	into other states	s (Sched	lule 1C)		3 '			
										$\top$
4. N	et wholesale price of ur	ntaxed tobacco pro	oducts (line 1 m	inus line	es 2 and 3)		4			$\perp$
5. To	obacco products tax (m	nultiply line 4 by 0.6	35)				5			
SEC	ΓΙΟΝ 2-Moist Snuff (I	Definition A) Tax o	n Units at or B	elow Fl	oor					
							- 9			
6. N	umber of units (1.2 oz o	r less) of untaxed n	noist snuff (defir	nition A)	(Schedule 2A)		6			
7. N	umber of units (1.2 oz o	r less) eligible for c	redits (Schedule	e 2B)			7 '			
8. N	umber of units (1.2 oz o	r less) sold into oth	er states (Scher	dule 2C)			8 '			
										$\top$
9. N	et number of units of ur	ntaxed moist shuff (	definition A) (line	6 minus	s lines / and 8)		9			
10. N	oist snuff (definition A)	tax on units at or b	oelow floor (mul	tiply line	9 by \$2.14)		10			
SEC	ΓΙΟΝ 3-Moist Snuff (I	Definition A) Tax o	n Units Above	Floor						
11. 0	unces of untaxed mois	t snuff (definition A	(Schedule 3A)				11 `			
12. O	unces of moist snuff (d	efinition A) eligible	for credits (Sch	nedule 3	B)		12 '			
13. O	unces of moist snuff (d	efinition A) sold int	o other states (	Schedul	e 3C)		13 '	•		
14 N	ot oursees of untowed m	noist on off (definition	on A) (line 11 min	u o lines	10 and 12\		4.4			$\top$
14. IV	et ounces of untaxed m	ioist shuif (deiiniti)	וות אות אות אות AJ (iline II min	ius imes	12 and 13)		14			
15. N	oist snuff (definition A)	tax on units above	floor (multiply I	line 14 b	y \$1.78)		15			

SECTION 4—Moist Snuff (Definition B) Tax on Units at or	Below Floor	
16. Number of units (1.2 oz or less) of untaxed moist snuff (defi	nition B) (Schedule 4A)	16 •
17. Number of units (1.2 oz or less) of moist snuff (definition B)	eligible for credits (Schedule 4B)	17 •
18. Number of units (1.2 oz or less) of moist snuff (definition B)	sold into other states (Schedule 4C)	18 •
19. Net number of units (1.2 oz or less) of untaxed moist snuff (de	efinition B) (line 16 minus lines 17 and 1	8) 19
20. Moist snuff (definition B) tax (multiply line 19 by \$2.14)		20
SECTION 5—Moist Snuff (Definition B) Tax on Units Abov	e Floor	
21. Ounces of untaxed moist snuff (definition B) (Schedule 5	5A)	21 •
22. Ounces of moist snuff (definition B) eligible for credits (S	chedule 5B)	22 •
23. Ounces of moist snuff (definition B) sold into other states	s (Schedule 5C)	23 •
24. Net ounces of untaxed moist snuff (definition B) (line 21	minus lines 22 and 23)	24
25. Moist snuff (definition B) tax on units above floor (multip	ly line 24 by \$1.78)	25
SECTION 6—Cigar Tax on Cigars Subject to Cap (cigars	purchased for 77¢ or more each)	
26. Number of untaxed cigars (Schedule 6A)		26 •
27. Number of cigars eligible for credits (Schedule 6B)		27 •
28. Number of cigars sold into other states (Schedule 6C)		28 •
29. Net number of taxable cigars (line 26 minus lines 27 and	28)	29
30. Tax on cigars subject to cap (multiply line 29 by \$0.50)		30
SECTION 7—Cigar Tax on Cigars Below Cap (cigars purc	hased for less than 77¢ each)	
31. Wholesale price of untaxed cigars (Schedule 7A)		31 •
32. Wholesale price of cigars eligible for credits (Schedule 7	В)	32 •
33. Wholesale price of cigars sold into other states (Schedu	le 7C)	33 •
34. Net wholesale price of untaxed cigars (line 31 minus line	es 32 and 33)	34
35. Tax on cigars below cap (multiply line 34 by 0.65)		35
SECTION 8—Tax Summary		
36. Tax credit carryover from last quarter (enter number as a	a negative)	36 •
37. Quarterly tax due (add lines 5, 10, 15, 20, 25, 30, 35, and	1 36)	37
38. Quarterly tax discount (multiply line 37 by 0.015)		38
39. TAX DUE (line 37 minus line 38)		39 •
40. Penalty and/or interest (see instructions)		40
41. Total amount due (add lines 39 and 40)		41
	LARATION	decument and to the best of
I declare under the penalties for false swearing [ORS 305 my knowledge it is true, correct, and complete.	.550(4)] that i have examined this	document and to the best of
Signature		Date / /
PRINT name signed above	Title	Telephone number

Form **530** 

	REVENUE USE ONLY							
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Quarter 04/01/12-06/30/12 July 31, 2012		1
Quarter Federal Identification N	э.	•
Name:		
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Mailing address: or entity chang	Э	
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Please use blue or black ink when filling out this form.		
Print numbers like this: 0 / 23 45 6 7 8 9, not like this: Ø1 4 7. Enter negative numbers like this: –/OOO, not like this: (100	OO). NO CON	1MAS!
You are a(n): Individual Partnership Corporation Other:		
SECTION 1—All Tobacco Products Tax (excluding moist snuff, and cigars)		
1. Wholesale price of untaxed tobacco products (Schedule 1A)		
2. Wholesale price of tobacco products eligible for credits (Schedule 1B)		
3. Wholesale price of tobacco products sold into other states (Schedule 1C)		
4. Net wholesale price of untaxed tobacco products (line 1 minus lines 2 and 3)		
5. Tobacco products tax (multiply line 4 by 0.65)		
SECTION 2—Moist Snuff (Definition A) Tax on Units at or Below Floor		
6. Number of units (1.2 oz or less) of untaxed moist snuff (definition A) (Schedule 2A)		
7. Number of units (1.2 oz or less) eligible for credits (Schedule 2B)		
8. Number of units (1.2 oz or less) sold into other states (Schedule 2C)		
9. Net number of units of untaxed moist snuff (definition A) (line 6 minus lines 7 and 8)9		
10. Moist snuff (definition A) tax on units at or below floor (multiply line 9 by \$2.14) 10		
SECTION 3—Moist Snuff (Definition A) Tax on Units Above Floor		
11. Ounces of untaxed moist snuff (definition A) (Schedule 3A)		
12. Ounces of moist snuff (definition A) eligible for credits (Schedule 3B)		
13. Ounces of moist snuff (definition A) sold into other states (Schedule 3C)		
14. Net ounces of untaxed moist snuff (definition A) (line 11 minus lines 12 and 13)		
15. Moist snuff (definition A) tax on units above floor (multiply line 14 by \$1.78)		

SECTION 4-Moist Snuff (Definition B) Tax on Units at or	Below Floor				
16. Number of units (1.2 oz or less) of untaxed moist snuff (defi	nition B) (Schedule 4A)	16 •			
17. Number of units (1.2 oz or less) of moist snuff (definition B)	eligible for credits (Schedule 4B)	17 •			
18. Number of units (1.2 oz or less) of moist snuff (definition B)	sold into other states (Schedule 4C)	18 •			
19. Net number of units (1.2 oz or less) of untaxed moist snuff (de	efinition B) (line 16 minus lines 17 and 18	3) 19			
20. Moist snuff (definition B) tax (multiply line 19 by \$2.14)		20			
SECTION 5—Moist Snuff (Definition B) Tax on Units Above	e Floor				
21. Ounces of untaxed moist snuff (definition B) (Schedule 5	5A)	21 •			
22. Ounces of moist snuff (definition B) eligible for credits (S	Schedule 5B)	22 •			
23. Ounces of moist snuff (definition B) sold into other state	s (Schedule 5C)	23 •			
24. Net ounces of untaxed moist snuff (definition B) (line 21	minus lines 22 and 23)	24			
25. Moist snuff (definition B) tax on units above floor (multip	ly line 24 by \$1.78)	25			
SECTION 6—Cigar Tax on Cigars Subject to Cap (cigars	purchased for 77¢ or more each)				
26. Number of untaxed cigars (Schedule 6A)		26 •			
27. Number of cigars eligible for credits (Schedule 6B)		27 •			
28. Number of cigars sold into other states (Schedule 6C)		28 •			
29. Net number of taxable cigars (line 26 minus lines 27 and	l 28)	29			
30. Tax on cigars subject to cap (multiply line 29 by \$0.50)		30			
SECTION 7—Cigar Tax on Cigars Below Cap (cigars pure	hased for less than 77¢ each)				
31. Wholesale price of untaxed cigars (Schedule 7A)		31 •			
32. Wholesale price of cigars eligible for credits (Schedule 7	'B)	32 •			
33. Wholesale price of cigars sold into other states (Schedu	le 7C)	33 •			
34. Net wholesale price of untaxed cigars (line 31 minus line	es 32 and 33)	34			
35. Tax on cigars below cap (multiply line 34 by 0.65)		35			
SECTION 8—Tax Summary					
36. Tax credit carryover from last quarter (enter number as a	a negative)	36 •			
37. Quarterly tax due (add lines 5, 10, 15, 20, 25, 30, 35, and	d 36)	37			
38. Quarterly tax discount (multiply line 37 by 0.015)		38			
39. TAX DUE (line 37 minus line 38)		39 •			
40. Penalty and/or interest (see instructions)		40			
41. Total amount due (add lines 39 and 40)		41			
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			

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3		07/01/12-9/30/12	October 31, 2012		†	530	12	09	1	
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You a	are a	a(n): 🔲 Individual 📗	Partnership	Corporation  Oth	ner:				_	
SEC	TIO	N 1—All Tobacco F	Products Tax (excl	uding moist snuff, an	d cigars)					
1. V	Vho	lesale price of untax	ed tobacco produc	cts (Schedule 1A)		1	•			
2. V	vno	lesale price of tobac	co products eligib	le for credits (Schedule	e 1B)	2				
3. V	Vho	lesale price of tobac	cco products sold i	nto other states (Sche	dule 1C)	3	•			
4 N	det v	wholesale price of u	ntaxed tobacco pro	oducts (line 1 minus lin	nes 2 and 3)	4				
5. T	oba	icco products tax (m	nultiply line 4 by 0.6	65)		5				
SEC	TIO	N 2-Moist Snuff (I	Definition A) Tax o	n Units at or Below F	loor					
					\ (0 I I I OA)					
6. N	Num	ber of units (1.2 oz o	r less) of untaxed m	noist snuff (definition A	) (Schedule 2A)	6				
7. N	lum	ber of units (1.2 oz o	r less) eligible for cr	edits (Schedule 2B)		7	•			
8 1	Jum	her of units (1.2 oz o	r less) sold into othe	er states (Schedule 2C	2)	8	•			
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9. N	let r	number of units of ur	ntaxed moist snuff (d	definition A) (line 6 minu	s lines 7 and 8)	9				
10. N	Лois	t snuff (definition A)	tax on units at or b	elow floor (multiply lin	e 9 by \$2.14)	10				
SEC	TIO	N 2 Moiet Spuff /	Definition A) Tay o	n Units Above Floor						
SEC	,110	in 3—Moist Shuir (t	Delililition A) Tax o	II Ollits Above Floor						
11. C	Duno	ces of untaxed mois	t snuff (definition A	) (Schedule 3A)		11	•			
12 (	)un/	ces of moist shuff (d	efinition A) eligible	for credits (Schedule 3	3B)	12	•			
		·	, ,		•				$\overline{}$	
13. C	Dun	ces of moist snuff (d	efinition A) sold int	o other states (Schedu	ıle 3C)	13				
14. N	let o	ounces of untaxed m	noist snuff (definitio	on A) (line 11 minus lines	s 12 and 13)	14				
15 .	4-:-	A non-off (alafinisin- A)	<b>.</b>	flame with the line of 4.1	h., ¢1 70)					
15. I	VIOIS	a shuff (definition A)	tax on units above	floor (multiply line 14 l	υy φ1./8)	15				

SECTION 4—Moist Snuff (Definition B) Tax on Units at or	Below Floor	
16. Number of units (1.2 oz or less) of untaxed moist snuff (defi	nition B) (Schedule 4A)	16 •
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20. Moist snuff (definition B) tax (multiply line 19 by \$2.14)		20
SECTION 5—Moist Snuff (Definition B) Tax on Units Abov	e Floor	
21. Ounces of untaxed moist snuff (definition B) (Schedule 5	5A)	21 •
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SECTION 8—Tax Summary		
36. Tax credit carryover from last quarter (enter number as a	a negative)	36 •
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39. TAX DUE (line 37 minus line 38)		39 •
40. Penalty and/or interest (see instructions)		40
41. Total amount due (add lines 39 and 40)		41
	LARATION	decument and to the best of
I declare under the penalties for false swearing [ORS 305 my knowledge it is true, correct, and complete.	.550(4)] that i have examined this	document and to the best of
Signature		Date / /
PRINT name signed above	Title	Telephone number

Form **530** 

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$\overline{}$	Quarter Due date Distributor's license no. Business ID no.	1	Program	Year	Period	Liability
4	10/01/12–12/31/12 January 31, 2013		530	12	12	1
Quarter	10/01/12 12/01/12 candary 01, 2010	Federa	I Identifica			
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	Please use blue or black ink when filling out this for	orm.				
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You ar	e a(n): Individual Partnership Corporation Other:					
SECT	ION 1—All Tobacco Products Tax (excluding moist snuff, and cigars)					
1. WI	holesale price of untaxed tobacco products (Schedule 1A)		1 '			
2 14/1	holesale price of tobacco products eligible for credits (Schedule 1B)		2	•		
2. VVI	noiesale price of tobacco products eligible for credits (Schedule 1b)		2			
3. W	holesale price of tobacco products sold into other states (Schedule 1C)		3 '	<u> </u>		
4. Ne	et wholesale price of untaxed tobacco products (line 1 minus lines 2 and 3)		4			
5. To	bacco products tax (multiply line 4 by 0.65)		5			
SECT	ION 2—Moist Snuff (Definition A) Tax on Units at or Below Floor					
6. Nu	umber of units (1.2 oz or less) of untaxed moist snuff (definition A) (Schedule 2A)		6			
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10. M	oist snuff (definition A) tax on units at or below floor (multiply line 9 by \$2.14)		10			
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				•		
ız. Ul	unces of moist snuff (definition A) eligible for credits (Schedule 3B)		12			
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SECTION 4—Moist Snuff (Definition B) Tax on Units at or	Below Floor			
16. Number of units (1.2 oz or less) of untaxed moist snuff (defi	nition B) (Schedule 4A)	16	•	
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18. Number of units (1.2 oz or less) of moist snuff (definition B)	sold into other states (Schedule 4C)	18 🖣		
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33. Wholesale price of cigars sold into other states (Schedu	le 7C)	33	)	
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SECTION 8—Tax Summary				
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37. Quarterly tax due (add lines 5, 10, 15, 20, 25, 30, 35, and	1 36)	37		
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39. TAX DUE (line 37 minus line 38)		39	•	
40. Penalty and/or interest (see instructions)		40		
41. Total amount due (add lines 39 and 40)		41		
	LARATION			
I declare under the penalties for false swearing [ORS 305 my knowledge it is true, correct, and complete.	.990(4)] that I have examined this	documer	nt and to the bes	t of
Signature		Date	/ /	
PRINT name signed above	Title	Telephone n	umber	
		(	)	

### 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
Special Programs Admin. Unit	503-945-8120
Toll-free from Oregon prefix	1-800-356-4222

#### Asistencia en español:

Salem503-378-4988	3
Gratis de prefijo de Oregon1-800-356-4222	,

### 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.