

Form  
**532**

**2007**  
**OREGON QUARTERLY TAX RETURN**  
**FOR MANUFACTURERS DISTRIBUTING**  
**NONEXEMPT TOBACCO PRODUCTS**

REVENUE USE ONLY
Date Received

<b>1</b> Quarter	Quarter Dates	Due Date	Program Code	Year	Period	Liability	Payment Received
	01/01/07-03/31/07	April 30, 2007	532	07	03	1	

Federal Identification No.
Oregon Business Identification No.

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

Type of business:  Corporation     Partnership     Individual     Other: \_\_\_\_\_

1. <b>Number</b> of cigars at wholesale price of 77 cents or more .....	1		
2. Multiply the number of cigars by 50 cents (line 1 × 0.50).....	2		
3. Wholesale price of cigars at wholesale price of less than 77 cents .....	3		
4. Wholesale price of all other tobacco products .....	4		
5. Total of lines 3 and 4 .....	5		
6. Multiply line 5 by 0.65 .....	6		
7. Total quarterly tax (add lines 2 and 6).....	7		
8. Quarterly tax discount (multiply line 7 by <b>0.015</b> ) .....	8		
9. Net tax due (line 7 minus line 8) .....	9		
10. Penalty and interest (see instructions).....	10		
11. <b>Total amount due</b> (add lines 9 and 10).....	11		

**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	Social Security No.	Date
PRINT Name Signed Above	Title	Telephone No. (     )

Form  
**532**

**2007**  
**OREGON QUARTERLY TAX RETURN**  
**FOR MANUFACTURERS DISTRIBUTING**  
**NONEXEMPT TOBACCO PRODUCTS**

REVENUE USE ONLY
Date Received

<b>2</b> <small>Quarter</small>	Quarter Dates	Due Date	Program Code	Year	Period	Liability	Payment Received
	04/01/07-06/30/07	July 31, 2007	532	07	06	1	
							Federal Identification No.
							Oregon Business Identification No.

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

Type of business:  Corporation     Partnership     Individual     Other: \_\_\_\_\_

1. <b>Number</b> of cigars at wholesale price of 77 cents or more .....	1		
2. Multiply the number of cigars by 50 cents (line 1 × 0.50).....	2		
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**532**

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**OREGON QUARTERLY TAX RETURN**  
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**NONEXEMPT TOBACCO PRODUCTS**

REVENUE USE ONLY
Date Received

<b>3</b> Quarter	Quarter Dates	Due Date	Program Code	Year	Period	Liability	Payment Received
	07/01/07-09/30/07	October 31, 2007	532	07	09	1	

Federal Identification No.
Oregon Business Identification No.

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

Type of business:  Corporation  Partnership  Individual  Other: \_\_\_\_\_

1. <b>Number</b> of cigars at wholesale price of 77 cents or more .....	1		
2. Multiply the number of cigars by 50 cents (line 1 × 0.50).....	2		
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PRINT Name Signed Above	Title	Telephone No. ( )

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**OREGON QUARTERLY TAX RETURN**  
**FOR MANUFACTURERS DISTRIBUTING**  
**NONEXEMPT TOBACCO PRODUCTS**

REVENUE USE ONLY
Date Received

<b>4</b> <small>Quarter</small>	Quarter Dates	Due Date	Program Code	Year	Period	Liability	Payment Received
	10/01/07-12/31/07	January 31, 2008	532	07	12	1	

Federal Identification No.
Oregon Business Identification No.

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

Type of business:  Corporation     Partnership     Individual     Other: \_\_\_\_\_

1. <b>Number</b> of cigars at wholesale price of 77 cents or more .....	1		
2. Multiply the number of cigars by 50 cents (line 1 × 0.50).....	2		
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PRINT Name Signed Above	Title	Telephone No. (     )

# INSTRUCTIONS

## General information

This Oregon tax return is required to be filed by manufacturers to report nonexempt tobacco products distributed in Oregon each quarter. Submit this return with payment for each quarter in which a distribution of nonexempt tobacco products occurs. Returns are due on or before the last day of January, April, July, and October.

**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.

### *Tax on Cigars Limited to 50 Cents*

The tax on cigars is limited to 50 cents per cigar. This maximum applies only to cigars, not to any other type of tobacco product. Identify cigars subject to this limitation on line 1.

## Instructions

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

**Line 1.** Enter the total **number** of cigars distributed in Oregon during the reporting period that have a wholesale price of 77 cents or more per cigar.

**Line 2.** Multiply the **number** of cigars entered on line 1 by the 50 cents tax rate.

**Line 3.** Enter the wholesale **price** of cigars distributed in Oregon during the reporting period that have a wholesale price less than 77 cents per cigar.

**Line 4.** Enter the wholesale price of all other tobacco products distributed in Oregon during the reporting period.

**Line 5. Amount subject to 65 percent tax rate.** Add the amounts from lines 3 and 4.

**Line 6.** Multiply the amount on line 5 by the tax rate of 65 percent (0.65).

**Line 7. Total quarterly tax.** Add the amounts on lines 2 and 6.

**Line 8. Quarterly tax discount.** Multiply the amount on line 7 by 0.015. This is the 1.5 percent that the distributor keeps to recover the costs of reporting and record keeping.

**Line 9. Net tax due.** Subtract the amount on line 8 from the amount on line 7.

**Line 10. Penalty and interest.** Enter a **penalty** amount if applicable. A penalty is imposed if you mail your report and pay the tax after the due date. The penalty is 5 percent of the unpaid tax. If you file more than three months 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, 2007, is 9 percent annually, or 0.7500 percent (0.007500) per month, or 0.0247 percent (0.000247) per day. The interest rate may change once a calendar year.

**Line 11. Total amount due.** Add amounts on lines 9 and 10.

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

Mail this return with your check payable to:

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

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

## Taxpayer assistance

**General tax information**..... [www.oregon.gov/DOR](http://www.oregon.gov/DOR)  
Salem ..... 503-378-4988  
Toll-free from Oregon prefix..... 1-800-356-4222

### **Asistencia en español:**

Salem ..... 503-945-8618  
Gratis de prefijo de Oregon..... 1-800-356-4222

### **TTY (hearing or speech impaired; machine only):**

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

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