Social Security No.

Reporting Period

# **2007 OREGON QUARTERLY TAX RETURN** FOR TOBACCO PRODUCTS

REVENUE USE ONLY
Date Received

Liability Payment Received

Please read the instructions -

(Other than Licensed Distributor)

Program Code Year

Period

Quarter: 1ST				531	07	03	1		
	F	Please use blu	e or black ink w	hen filling ou	t this form	m			
Type of business		Partnership			Other:				
		·							
	Complete	Schedule	A (below) I	before fill	ing in	lines	1–12.		
1. <b>Number</b> of ci	gars at purchase pric	ce of 77 cents	or more (from	n 7a)	1				
2. Multiply the n	number of cigars by 5	0 cents (line	1 × 0.50)				2		
3. Purchase pric	ce of cigars at purchas	se price of les	s than 77 cen	ts (from 7b).	3				
4. Purchase pri	ce of all other tobacc	o products (fr	om 7c)		4				
5. Total of lines	3 and 4				5				
6. Multiply line 5	5 by 0.65						6		
7. Total quarterl	y tax (add lines 2 and	d 6)					7		
8. Quarterly tax	discount (multiply lin	e 7 by <b>0.015</b>	)				8		
9. Net tax due (	line 7 minus line 8)						9		
10. Penalty and i	nterest (see instructi	ons)					10		
11. Total amoun	t due (add lines 9 ar	nd 10)					11		
Sche	edule A—List each	tobacco prod	duct purchase	ed this quart	er (add	addition	al pages	if needed)	
	er or supplier	Invo	oice	Number of	cigars			ducts purc	
	roducts were purchased	Number	Date	a. (Purchase) price	of 77¢ or more	b. Cigars	less than 7	7¢ c. Other to	bacco produc
1.									
2.									
3.									
4.									
5.									
6.				7-		76		7-	
	tals for each column. Ente at the top of the form.	r column totals o	n corresponding	7a.		7b.		7c.	
I de alors un la lla		2 005 000(4)1 ::	DECLARA						
I declare under the penal Signature	alties for false swearing [OR	5 305.990(4)] that	ı nave examıned t	nis document ar	na to the be	est of my k	Date	true, correct,	and complet
PRINT Name Signed Ab	ove		Title				Telephone	No	
			Title				(	)	
150-605-006 (Rev. 12-06)	·			<del></del>			Please re	ad the instru	ctions —

Social Security No.

Reporting Period

Quarter: 2nd

# 2007 OREGON QUARTERLY TAX RETURN FOR TOBACCO PRODUCTS

REVENUE USE ONLY
Date Received

Liability Payment Received

(Other than Licensed Distributor)

Program Code Year

531

Period

06

1

07

	Please use blu Partnership		when filling out this form $\Box$ Other: $\_$	n.			
Complete	Schedule	A (below	) before filling in	lines 1-12.			
Number of cigars at purchase price	ce of 77 cent	s or more (fr	om 7a)1				
2. Multiply the number of cigars by 5		•			. 2		
3. Purchase price of cigars at purchase	,	,					·
4. Purchase price of all other tobacc	•						
5. Total of lines 3 and 4	•	•					
6. Multiply line 5 by 0.65					. 6		
7. Total quarterly tax (add lines 2 and	d 6)				. 7		
8. Quarterly tax discount (multiply lin							
9. Net tax due (line 7 minus line 8)							
10. Penalty and interest (see instructi	ons)				10		
11. Total amount due (add lines 9 ar	nd 10)				11		
Schedule A—List each	tobacco pro	duct purcha	sed this quarter (add	additional pag	es if	needed).	
Manufacturer or supplier	Inv	oice	Number of cigars	Price of	prod	ucts purchased	t
from whom tobacco products were purchased	Number	Date	a. (Purchase) price of 77¢ or more	b. Cigars—less the	an 77¢	c. Other tobacco	products
1.							
2.							
3.							
4.							
5.							
6.			_			1-7	
<ol><li>Add and enter totals for each column. Ente lines 1, 3, and 4 at the top of the form.</li></ol>	r column totals o	on correspondir	ng <b>[7a.</b>	7b.		7c.	
I declare under the penalties for false swearing [OR:	S 305.990(4)] tha	<b>DECLAR</b> t I have examine		est of my knowledge	e it is t	rue, correct, and co	mplete.
Signature				Date			
PRINT Name Signed Above		Title		Teleph	one No	o. )	
150-605-006 (Rev. 12-06)		<u>'</u>		Pleas	e reac	the instructions	

Social Security No.

Reporting Period

150-605-006 (Rev. 12-06)

# **2007 OREGON QUARTERLY TAX RETURN** FOR TOBACCO PRODUCTS

REVENUE USE ONLY
Date Received

Liability Payment Received

Please read the instructions -

(Other than Licensed Distributor)

Program Code Year

Period

Quarter: 3rd			531	07	09	1			
	Diago yoo biyo or bloo	de interne	han filling au	t thin for					
	Please use blue or blace $\Box$ Partnership $\Box$ $\Box$	Corpora			11.				
Complete	Schedule A (be	low) k	efore fill	ing in	lines 1	<b>–12.</b>			
1. Number of cigars at purchase pri	ce of 77 cents or mo	re (from	7a)	1					
2. Multiply the number of cigars by	50 cents (line 1 × 0.5	0)				2	2		
3. Purchase price of cigars at purcha	ase price of less than	77 cen	ts (from 7b)	3					
4. Purchase price of all other tobacc	co products (from 7c) .			4					
5. Total of lines 3 and 4				5					
6. Multiply line 5 by 0.65						6	3		
7. Total quarterly tax (add lines 2 ar	nd 6)					7	7		
8. Quarterly tax discount (multiply li	ne 7 by <b>0.015</b> )					8	3		
9. Net tax due (line 7 minus line 8) .						9	9		
10. Penalty and interest (see instruct	ions)					10			
11. Total amount due (add lines 9 a	nd 10)					11	1		
Schedule A—List each	n tobacco product pu	rchase	d this quarte	er (add	additiona	al pages	s if r	needed).	
Manufacturer or supplier	Invoice		Number of					cts purchased	
from whom tobacco products were purchased	Number Da	ıte	a. (Purchase) price o	of 77¢ or more	b. Cigars-	-less than	77¢	c. Other tobacco p	roducts
1.									+-
2.									+-
3.									+-
4.									+
5.									+-
6. 7. Add and enter totals for each column. Enter	er column totals on corresr	ondina	7a.		7b.			7c.	+
lines 1, 3, and 4 at the top of the form.	er column totals on comes	oriding							
		LARAT							
I declare under the penalties for false swearing [OF Signature	RS 305.990(4)] that I have ex	amined th	nis document an	nd to the be	est of my kn	owledge it	is tru	e, correct, and cor	nplete.
PRINT Name Signed Above		Title					O NI -		
FINIT INAITIE SIGNEU ADOVE	Title	itle Telephone No.					)		

Social Security No.

Reporting Period

# **2007 OREGON QUARTERLY TAX RETURN** FOR TOBACCO PRODUCTS

REVENUE USE ONLY
Date Received

Liability Payment Received

Please read the instructions -

(Other than Licensed Distributor)

Program Code Year

Period

Quarter: 4th			531	07	12	1			
	lease use blue or Partnership	black ink w		this fore					
ype of business.   Individual	raithership	Corpora							
Complete	Schedule A	(below) k	efore filli	ng in	lines	1–12.	ı		
Number of cigars at purchase price	e of 77 cents or	more (from	7a)	.1					
2. Multiply the number of cigars by 5	0 cents (line 1 ×	0.50)					. 2		
3. Purchase price of cigars at purchas	e price of less the	han 77 cen	ts (from 7b)	.3					
4. Purchase price of all other tobacco	products (from	7c)		.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	l 6)						. 7		
8. Quarterly tax discount (multiply lin	e 7 by <b>0.015</b> )						. 8		
9. Net tax due (line 7 minus line 8)							. 9		
10. Penalty and interest (see instruction	ons)						10		
11. <b>Total amount due</b> (add lines 9 an	d 10)						.11		
Schedule A—List each	tobacco produc	t purchase	d this quarte	er (add	additio	nal pag	es if	needed).	
Manufacturer or supplier	Invoice		Number of					lucts purchase	
from whom tobacco products were purchased	Number	Date	a. (Purchase) price o	f 77¢ or more	b. Cigai	s—less th	an 77¢	c. Other tobacc	o produc
1.									
3.									
4.									
5.									
<ul><li>6.</li><li>7. Add and enter totals for each column. Enter</li></ul>	column totals on co	orresponding	7a.		7b.			7c.	
lines 1, 3, and 4 at the top of the form.	column totals on oc	mooponding							
		DECLARAT	TION						
declare under the penalties for false swearing [ORS	305.990(4)] that I ha	ve examined th	nis document an	d to the be	est of my	knowledge Date	e it is t	true, correct, and	complete
Signature									
PRINT Name Signed Above		Title				Teleph	one N	0.	
50-605-006 (Rev. 12-06)		<del></del>				Pleas	0 r02	d the instructions	

## INSTRUCTIONS

#### General information

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

The tax is 65 percent of the total wholesale price of products purchased. Beginning on or after January 1, 2002, there's a new maximum tax of 50 cents per cigar.

Tobacco products include cigars, chewing tobaccos, loose pipe, pouch, and roll-your-own tobaccos, and do not include cigarettes.

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.

Enter information in the boxes at the top as follows:

- "Reporting Period"—Enter the month, day, and year of the ending date of the quarter you are filing (i.e., 3/31/02).
- Enter your Social Security number and/or Oregon Business Identification number (BIN). If you do not have a BIN, one will be assigned when your return is received.
- "Period"—Enter "3" for quarter January–March; enter "6" for quarter April–June; enter "9" for quarter July–September; enter "12" for quarter October–December.
- Enter you name and address information.
- Put an X in the appropriate "Type of Business" box.

**Complete the "Schedule A"** portion of the return before completing lines 1 through 11. If you need additional space, attach an additional list with the same information requested in Schedule A.

**Line 1 (at top of form).** Enter the total **number** of cigars purchased in Oregon during the reporting period with a purchase price of 77 cents or more (from Schedule A, line 7a).

**Line 2.** Multiply the number of cigars entered on line 1 by 0.50.

**Line 3.** Enter the total price of all cigars purchased in Oregon during the reporting period with a purchase price of less than 77 cents (from Schedule A, line 7b).

**Line 4.** Enter the purchase price of all other tobacco products purchased during the reporting period (from Schedule A, line 7c).

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

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

**Line 9.** Net tax due. Total quarterly tax minus the allowable tax discount, line 7 minus line 8.

**Line 10. Penalty and interest.** 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
Salem	503-378-4988
Toll-free from Oregon prefix	1-800-356-4222
O I	

### Asistencia en español:

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

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

	0			,	<b>J</b>
Salem					503-945-8617
Toll-free f	rom	Oregor	ı prefix		1-800-886-7204

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