



Form  
**531**

**2003 OREGON QUARTERLY TAX RETURN  
FOR TOBACCO PRODUCTS  
(Other than Licensed Distributor)**

REVENUE USE ONLY
Date Received

Reporting Period Quarter: <b>1st</b>	Social Security No.	Oregon Business ID No.	Program Code <b>531</b>	Year <b>03</b>	Period <b>03</b>	Liability <b>1</b>	Payment Received
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Please use blue or black ink when filling out this form.

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

**Please provide the following information:**

A. Total price of all tobacco products purchased in the quarter .....		
B. Total price of cigars subject to the 50 cent limit purchased in the quarter .....		

**Complete Schedule A (below) before filling in lines 1–12.**

1. Number 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. Total amount due (add lines 9 and 10) .....	11		

**Schedule A—List each tobacco product purchased this quarter (add additional pages if needed).**

Manufacturer or supplier for whom tobacco products were purchased	Invoice		Number of cigars			Wholesale price of products purchased		
	Number	Date	a. Wholesale price of 77c or more		b. Cigars—less than 77c		c. Other tobacco products	
1.								
2.								
3.								
4.								
5.								
6.								
7. Total wholesale price. Enter totals for columns a and b. Enter amounts from 7a, 7b, and 7c on corresponding lines 1, 3, and 4 at the top of the form.			<b>7a.</b>		<b>7b.</b>		<b>7c.</b>	

**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 No. ( )

Form  
**531**

**2003 OREGON QUARTERLY TAX RETURN  
FOR TOBACCO PRODUCTS  
(Other than Licensed Distributor)**

REVENUE USE ONLY
Date Received

Reporting Period Quarter: <b>2nd</b>	Social Security No.	Oregon Business ID No.	Program Code <b>531</b>	Year <b>03</b>	Period <b>06</b>	Liability <b>1</b>	Payment Received
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Please use blue or black ink when filling out this form.

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

**Please provide the following information:**

A. Total price of all tobacco products purchased in the quarter .....		
B. Total price of cigars subject to the 50 cent limit purchased in the quarter .....		

**Complete Schedule A (below) before filling in lines 1–12.**

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		

**Schedule A—List each tobacco product purchased this quarter (add additional pages if needed).**

Manufacturer or supplier for whom tobacco products were purchased	Invoice		Number of cigars			Wholesale price of products purchased		
	Number	Date	a. Wholesale price of 77c or more		b. Cigars—less than 77c		c. Other tobacco products	
1.								
2.								
3.								
4.								
5.								
6.								
<b>7. Total wholesale price.</b> Enter totals for columns a and b. Enter amounts from 7a, 7b, and 7c on corresponding lines 1, 3, and 4 at the top of the form.			<b>7a.</b>		<b>7b.</b>		<b>7c.</b>	

**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	Telephone No. ( )
Title	

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531**

**2003 OREGON QUARTERLY TAX RETURN  
FOR TOBACCO PRODUCTS  
(Other than Licensed Distributor)**

<b>REVENUE USE ONLY</b>
Date Received

Reporting Period Quarter: <b>3rd</b>	Social Security No.	Oregon Business ID No.	Program Code <b>531</b>	Year <b>03</b>	Period <b>09</b>	Liability <b>1</b>	Payment Received
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Please use blue or black ink when filling out this form.

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

**Please provide the following information:**

A. Total price of all tobacco products purchased in the quarter .....		
B. Total price of cigars subject to the 50 cent limit purchased in the quarter .....		

**Complete Schedule A (below) before filling in lines 1–12.**

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		

**Schedule A—List each tobacco product purchased this quarter (add additional pages if needed).**

Manufacturer or supplier for whom tobacco products were purchased	Invoice		Number of cigars			Wholesale price of products purchased		
	Number	Date	a. Wholesale price of 77c or more		b. Cigars—less than 77c		c. Other tobacco products	
1.								
2.								
3.								
4.								
5.								
6.								
7. <b>Total wholesale price.</b> Enter totals for columns a and b. Enter amounts from 7a, 7b, and 7c on corresponding lines 1, 3, and 4 at the top of the form.			<b>7a.</b>		<b>7b.</b>		<b>7c.</b>	

**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
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Title	

Form  
**531**

**2003 OREGON QUARTERLY TAX RETURN  
FOR TOBACCO PRODUCTS  
(Other than Licensed Distributor)**

REVENUE USE ONLY
Date Received

Reporting Period Quarter: <b>4th</b>	Social Security No.	Oregon Business ID No.	Program Code <b>531</b>	Year <b>03</b>	Period <b>12</b>	Liability <b>1</b>	Payment Received
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Please use blue or black ink when filling out this form.

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

**Please provide the following information:**

A. Total price of all tobacco products purchased in the quarter .....		
B. Total price of cigars subject to the 50 cent limit purchased in the quarter .....		

**Complete Schedule A (below) before filling in lines 1–12.**

1. Number 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. Total amount due (add lines 9 and 10) .....	11		

**Schedule A—List each tobacco product purchased this quarter (add additional pages if needed).**

Manufacturer or supplier for whom tobacco products were purchased	Invoice		Wholesale price of products purchased		
	Number	Date	a. Wholesale price of 77c or more	b. Cigars—less than 77c	c. Other tobacco products
1.					
2.					
3.					
4.					
5.					
6.					
7. Total wholesale price. Enter totals for columns a and b. Enter amounts from 7a, 7b, and 7c on corresponding lines 1, 3, and 4 at the top of the form.			<b>7a.</b>	<b>7b.</b>	<b>7c.</b>

**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 No. ( )

# 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 wholesale 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 wholesale price of less than 77 cents (from Schedule A, line 7b).

**Line 4.** Enter the wholesale price of all other tobacco products purchased in Oregon 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.** Interest is imposed on any unpaid tax from the due date until the date payment in full is received. The interest rate through January 31, 2003 is 8 percent annually, or 0.6667 percent per month (0.0219 percent per day). As of February 1, 2003, the interest rate is 7 percent annually, or 0.5833 percent per month (0.0192 percent per day). The interest rate may change once a calendar year.

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

**Complete and submit Schedules B and C.** Include these schedules with your Form 531, *Oregon Quarterly Tax Return for Tobacco Products*.

**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

For assistance, contact the Oregon Department of Revenue.

Telephone: Salem ..... 503-945-8120

Toll-free in Oregon ..... 1-800-356-4222

Internet ..... [www.dor.state.or.us](http://www.dor.state.or.us)

**¿Habla español? Línea de mensaje.** Las personas que necesitan asistencia en español pueden dejar un mensaje. El número disponible todo el año en Salem es 503-945-8618.

A message line is available all year for those who need assistance in Spanish. The number in Salem is 503-945-8618.

**TTY (hearing or speech impaired only).** These numbers are answered by machine only and are not for voice use. The toll-free number within Oregon is 1-800-886-7204. In Salem the number is 503-945-8617.

**Americans with Disabilities Act (ADA).** In compliance with the ADA, this information is available in alternative formats upon request. The toll-free number within Oregon is 1-800-356-4222. In Salem, call 503-378-4988.