

Form
515

**OREGON RETAIL DEALER
SPECIAL CIGARETTE TAX RETURN**

FOR OFFICE USE ONLY	
Date Received	
Payment	

Program Code	Year	Period	Liability
515	14	01	1

Business Name				Business Identification Number			
Business owner's name				Social Security Number			
Business address							
City		State		ZIP code		Daytime telephone number	

Note: If you operate your business as a sole proprietor enter your business identification number, if one has been assigned to you, otherwise use the Social Security Number box. All other businesses must use the Business Identification Number (BIN) box. The BIN is the tax identification number assigned to your business by the department.

SEE ENCLOSED INSTRUCTION LETTER

On January 1, 2014, the Oregon cigarette tax will increase by 13 cents for a 20-cigarette pack and 16.25 cents for a 25 cigarette pack. All retail dealers with stocks of cigarettes in their possession are required to inventory such items before selling any cigarettes on January 1, 2014 and pay the additional tax as computed below. The inventory must include the number of packages of cigarettes on hand as of 12:01 a.m., January 1, 2014. Mail all additional taxes to the **Oregon Department of Revenue** at the address below no later than January 21, 2014.

INVENTORY AND TAX COMPUTATION

- 1. Number of packages containing 25 cigarettes: _____ X 0.1625 = \$ _____
- 2. Number of packages containing 20 cigarettes: _____ X 0.13 = \$ _____
- 3. **Total additional tax due (sum of lines 1 through 2):** • \$ _____

—CERTIFICATION—

I certify that the inventory required above was taken at _____ on _____ .
(Time) (Date)

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 and belief it is true, correct, and complete.

Signature	Title	Date	Telephone Number
X			

Mail your return with payment to: **Cigarette Tax
Oregon Department of Revenue
PO Box 14110
Salem OR 97309-0910**

THIS RETURN IS DUE BY JANUARY 21, 2014.

PENALTIES

323.480 Civil and criminal penalties for violations of ORS 323.005 to 323.482; fine for preventing entry or examination; forfeiture; appeal. (1)(a) A civil penalty may be imposed by the Department of Revenue on any person who violates any provision of ORS 323.005 to 323.482.

(b) A civil penalty imposed under this subsection may not exceed \$1,000 per violation.

(c) A penalty imposed under this section may be appealed to the magistrate division of the tax court. Appeal of a magistrate decision may be made as provided in ORS 305.445 and 305.501.

(2) Any person who, in violation of ORS 323.740 (4), prevents entry or examination by the department shall be fined a maximum of \$500 per day for the first seven days and \$1,000 per each additional day thereafter until the department is allowed access.

(3) Any person required to obtain a license as a distributor under ORS 323.005 to 323.482 who knowingly engages in business as a distributor without a license or after a license has been suspended or revoked is guilty of a Class C felony.

(4) Any person required to make, render, sign or verify any report under ORS 323.005 to 323.482 who makes any false report with the intent to defraud is guilty of a Class C felony.

(5)(a) Any transporter who knowingly violates the provisions of ORS 323.225 is guilty of a Class C felony.

(b) This subsection does not apply to a transporter who transports or possesses or acquires for the purpose of

transporting fewer than 60,000 cigarettes.

(6) Any person who knowingly violates any provisions of ORS 323.005 to 323.482, except as otherwise provided in this section, is guilty of a Class A misdemeanor.

(7) Any person who files a fraudulent refund claim under ORS 323.320 is guilty of a Class C felony.

(8) Any person who, with intent to defraud, makes, alters, forges or utters a false receipt or invoice recording a sale of cigarettes in this state is guilty of a Class C felony.

(9) In addition to any other sentence the court may impose upon a conviction under this section, the court may order the forfeiture of the instrumentalities used in violating ORS 323.005 to 323.482 and the proceeds resulting from a violation of ORS 323.005 to 323.482. [Formerly 323.990; 2003 c.804 §28; 2009 c.797 §5]

Have questions? Need help?

General tax information www.oregon.gov/dor
Salem 503-378-4988
Toll-free from an Oregon prefix.....1-800-356-4222

Asistencia en español:

En Salem o fuera de Oregon 503-378-4988
Gratis de prefijo de Oregon.....1-800-356-4222

TTY (hearing or speech impaired; machine only):

Salem area or outside Oregon 503-945-8617
Toll-free from an Oregon prefix.....1-800-886-7204

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