

**Form
OR-511-OUT**

**Oregon
Out-of-state Cigarette Distributor
Quarterly Reconciliation Report
Tax Year 2018**



| |
|-------------------------|
| Revenue use only |
| Date received |

Due date is by the 20th day following this reporting period.

This form is for use by an Oregon-licensed distributor whose warehouse is located outside Oregon.
The report must be filed quarterly, even if there is no activity during the quarter.

| | | | |
|----------------|----------------|-----------------------------------|----------------|
| Quarter ending | License number | Federal employer ID number (FEIN) | Account number |
|----------------|----------------|-----------------------------------|----------------|

Distributor

| | | | |
|---------|------|-------|----------|
| Address | City | State | ZIP code |
|---------|------|-------|----------|

| | 20-pack | 25-pack |
|--|-----------------|-----------------|
| | Number of packs | Number of packs |
| Part 1 – Oregon taxable distribution | | |
| 1. Number of cigarette packs shipped into Oregon this period. | | |
| 2. Subtract beginning inventory of stamped packs. | | |
| 3. Add ending inventory of stamped packs. | | |
| 4. Subtract returns from customers. | | |
| 5. Add Oregon stamped product return to the manufacturer. | | |
| 6. Total number of packs stamped this period. | | |
| Part 2 – Oregon stamp reconciliation | | |
| 7. Beginning quantity of unused stamps (equal to the ending quantity from your prior return). | | |
| 8. Add "total quantity of stamps purchased" from the stamp purchase schedule on page 2. | | |
| 9. Subtract ending quantity of unused stamps. | | |
| 10. Subtotal quantity of stamps used during reporting period. | | |
| 11. Subtract quantity of stamps that were verified as cancelled and refunded by a Department of Revenue agent. | | |
| 12. Total quantity of stamps used during reporting period. | | |
| 13. Difference: Line 6 minus line 12. | | |

Under penalties for false swearing [ORS 305.990(4)], I declare that I have examined this report, including accompanying schedules and statements. To the best of my knowledge and belief, it is true, correct, and complete.

| | |
|-----------------------|------------------------|
| Signature X | Date |
| Title | Phone () - |

Send to: Cigarette Tax, Oregon Department of Revenue, PO Box 14110, Salem OR 97309-0910

