



For Revenue use only	
Date received	
Refund verification—name	Date

## Claim for Refund of Oregon Cigarette Tax

Distributor			Federal employer ID number (FEIN)
Address			Account number
City	State	ZIP code	License number

The above-named distributor returned packages of cigarettes or little cigars to the manufacturer because they were determined to be unfit for sale. The returned packages all had Oregon state cigarette tax indicia affixed. This form constitutes a claim for refund of the tax value as substantiated below:

Shipper/courier pickup date	Name of manufacturer
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Reason returned to manufacturer:  Spoiled  Damaged  Destroyed  Mis-stamped      Tax stamps returned to the Department of Revenue:

	25-pack (\$4.1625)	20-pack (\$3.33)	Total
Number of packages returned			
Tax value (Packages x tax rate)			< >
Less discount @ 0.004 (Total packages x discount rate)			\$
<b>Net refund</b>			

**Use the section below to make claims for stamped packages returned to the manufacturer before 2021:**

	25-pack (\$1.6625)	20-pack (\$1.33)	Total
Number of packages returned			
Tax value (Packages x tax rate)			< >
Less discount @ 0.004 (Total packages x discount rate)			\$
<b>Net refund</b>			

**Note:** Out of state distributors report the amounts on Form OR-511-OUT.

To calculate your discount, multiply the total number of stamped packages returned to the manufacturer by the \$0.004 discount rate.

**Original, signed manufacturer's "Statement of Returned-Cigarettes" and a copy of the shipping document must be attached to this claim for processing.**

### Certification

I declare under the penalties for false swearing [ORS 305.990(4)] that the statements contained in this claim are true and complete to the best of my knowledge and belief.

Signature of authorized representative		Date
<input checked="" type="checkbox"/> Print name signed above		Title
		Phone

Mail this form to: **Cigarette Tax  
Oregon Department of Revenue  
PO Box 14630  
Salem OR 97309-5050**

—Retain a copy of this form for your records—