

**Form  
512**

**Oregon Monthly Tax Report for  
Nonexempt Cigarettes  
For Cigarette Manufacturers**

For Tax Year  
**2013**

Revenue use only	
Date received	
Payment received	

Due date is on or before the 20th day following this reporting period

Month	Due date / /	Program <b>512</b>	Year <b>13</b>	Period	Liability <b>1</b>	Federal employer identification number -
						Business identification number

Business name: \_\_\_\_\_

Mailing address: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ ZIP: \_\_\_\_\_

Type of business:

Corporation     Partnership     Individual     Other: \_\_\_\_\_

1. Number of cigarettes distributed in Oregon .....	1	
2. Tax rate .....	2	<b>x 0.059</b>
3. <b>Total tax</b> (box 1 x box 2).....	3	\$
4. Penalty and interest (see instructions) .....	4	\$
5. <b>TOTAL DUE</b> (add lines 3 and 4).....	5	\$

**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 of authorized representative <b>X</b>	Social Security number - -	Date / /
PRINT name signed above	Title	Telephone number ( )

Mail this report on or before the due date shown above.

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

# Instructions

## General information

This Oregon tax report is required to be filed by manufacturers to report the number of unstamped cigarettes distributed in Oregon each month.

**This tax report and payment of the tax is due on or before the 20th day of the month**, following the calendar month in which the distribution occurred. If the 20th falls on a Saturday, Sunday, or legal holiday, the report is due the next business day.

## What is the applicable law?

Oregon Revised Statute (ORS) 323.080 and 323.335(2).

## Instructions

Please use blue or black ink when filling out this form.

Enter information in the boxes at the top as follows:

- "Month"—Enter the month for which you are reporting.
- "Due date"—Enter the month, day, and year the report is due.
- "Period"—Enter "1" for January, "2" for February, "3" for March, etc.
- Enter your name and address information.
- Enter your federal employer identification number.
- Enter your business identification number (this is the ID number assigned to you by the Oregon Department of Revenue).
- Place an "X" in the appropriate box under "Type of business."

**Line 1.** Enter the number of cigarettes distributed in Oregon for the month reported.

**Line 3.** Multiply the number of cigarettes distributed by the tax rate.

**Line 4. Penalty and interest.** Enter a **penalty** amount if applicable. 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 30 days 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, 2013, is 4 percent per year, or 0.3333 percent per month, or 0.0110 percent per day. The interest rate may change once per calendar year.

**Sign and date your report.** Please do not use red ink or staple your check or money order to this report. **Retain a photocopy of your return for your records.**

Mail this report with your check payable to:

**Cigarette Tax  
Oregon Department of Revenue  
PO Box 14110  
Salem OR 97309-0910**

## Taxpayer assistance

**General tax information**..... [www.oregon.gov/dor](http://www.oregon.gov/dor)  
Tax Services..... 503-378-4988  
Tax Services: Toll-free from Oregon prefix... 1-800-356-4222  
Salem Special Programs Admin. Unit ..... 503-945-8120  
Salem tip line..... 503-947-2106  
Toll-free tip line ..... 1-866-840-2740

### Asistencia en español:

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

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

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

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