

**Form
512**

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

For Tax Year
2014

Revenue use only	
Date received	
Payment received	

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

Month	Due date	Program 512	Year 14	Period	Liability 1	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	x 0.0655	
3. Total tax (box 1 x box 2).....	3	\$	
4. Penalty and interest (see instructions)	4	\$	
5. TOTAL DUE (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 X	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, 2014, is 4 percent per year, or 0.003333 percent per month, or 0.000110 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
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.