



OREGON DISTRIBUTOR/MANUFACTURER SPECIAL CIGARETTE TAX RETURN

FOR OFFICE USE ONLY
Date Received
Payment

Business Name, Program Code (513), Year (14), Period (01), Liability (1), Business owner's name, Business Identification Number, Business address, Distributor License Number, City, State, ZIP code, Daytime telephone number

SEE ENCLOSED INSTRUCTION LETTER

Note: All distributors with stocks of stamped cigarettes and unaffixed cigarette stamps are required to inventory such items before selling any cigarettes on January 1, 2014, and must pay the additional tax for such inventories as determined in Sections 1 and 2 below. This increase is effective 12:01 a.m., January 1, 2014. All additional taxes are due to the Department of Revenue no later than January 21, 2014.

SECTION 1 - Packages with Oregon Stamps Affixed

a. Number of packages containing 25 cigarettes: _____ X .1625 = \$ _____
b. Number of packages containing 20 cigarettes: _____ X 0.13 = \$ _____

SECTION 2 - Unaffixed Oregon Stamps

c. Number of unaffixed tax stamps (25 denomination): _____ X .1625 = \$ _____
d. Number of unaffixed tax stamps (20 denomination): _____ X 0.13 = \$ _____
e. Total additional tax due (sum of lines a through d): • \$ _____

-CERTIFICATION-

I certify that the inventory required above was taken at _____ on _____.

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

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.