

Form
OR-511-OUT

Oregon
Out-of-state Cigarette Distributor
Quarterly Reconciliation Report
Tax Year 2019



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
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Distributor

Address	City	State	ZIP code
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Part 1 – Oregon taxable distribution	20-pack	25-pack
	Number of packs	Number of packs
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 stamped product received, such as customer returns.		
5. Add stamped products: (i) Returned to Manufacturer; (ii) non-Oregon sales; (iii) destroyed affixed stamps; etc.		
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

