

Form
OR-511-OUT

Oregon
Out-of-state Cigarette Distributor
Quarterly Reconciliation Report
Tax Year 2021



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.

Period end date	Federal employer ID number (FEIN)	Social security number (SSN)	Oregon license or account number
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Business name (complete if reporting with a FEIN)

First name (complete if reporting with a SSN)	Initial	Last name
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DBA/ABN

Address

City	State	ZIP code
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Contact person	Contact phone
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Amended
 New name
 New mailing address

	20-pack	25-pack
Part 1—Oregon cigarette taxable distribution	Number of packs	Number of packs
1. Number of cigarette packs shipped into Oregon this period (attach Schedule OR-CIG-C).		
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 little cigar taxable distribution		
7. Number of little cigar packs shipped into Oregon this period (attach Schedule OR-LC-C).		
8. Subtract beginning inventory of stamped little cigar packs.		
9. Add ending inventory of stamped little cigar packs.		
10. Subtract stamped product received, such as customer returns.		
11. Add stamped products: (i) Returned to Manufacturer; (ii) non-Oregon sales; (iii) destroyed affixed stamps; etc.		
12. Total number of little cigars packs stamped this period.		

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Part 3—Oregon stamp reconciliation		
13. Beginning quantity of unused stamps (equal to the ending quantity from your prior return).		
14. Add "total quantity of stamps purchased" from the stamp purchase schedule on page 3.		
15. Subtract ending quantity of unused stamps.		
16. Subtotal quantity of stamps used during reporting period.		
17. Subtract quantity of stamps that were verified as cancelled and refunded by a Department of Revenue agent.		
18. Total quantity of stamps used during reporting period.		
19. Difference: Line 6 plus line 12 minus line 18.		

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

Instructions for Form OR-511-O: Oregon Quarterly Tax Report for Cigarette Distributors

General information

Distributors are required by law to file this Oregon tax form to report the number of unstamped cigarettes and little cigars distributed into Oregon each quarter.

Little Cigars. Cigars weighing 3 pounds or less per 1,000 are defined under Oregon law as cigarettes and are subject to the Oregon cigarette tax. All subject little cigars distributed in Oregon after 12-31-2020 are taxed as cigarettes and must be reported on this report.

Note: Cigars weighing more than 3 pounds per thousand are taxable as “Other Tobacco Products,” and are reportable on Oregon Form 530, *Oregon Quarterly Tax Return for Tobacco Distributors*.

Who files. Every distributor who holds a license to distribute cigarettes in Oregon must file a report. **A report must be filed even if there is no activity during the reporting period.** You must include the applicable schedules with the report. See schedules A and C on our website.

The tax reports are due by the 20th day of the month following the calendar quarter 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? These instructions are not a complete statement of Oregon laws. For more information, refer to Oregon Revised Statutes (ORS) 323.005 through 323.482.

Oregon cigarette tax rate

The cigarette tax rate is \$0.1665 per stick, or \$3.33 per 20-pack.

Name/address/ownership changes

Immediately notify us in writing when your business is changing its name, address, or ownership. Your business may need to be issued a new license as licenses aren't transferable.

License cancellation

If you discontinued or sold your business during the quarter, return your license to us after you have notified us in writing. If you sold your business, provide the name and address of the purchaser. You must file a return for the quarter during which activity ends and report tobacco products transactions until you cease operations.

Licenses are not transferable to new ownership, entity, or location and must be returned for cancellation. Return your license to: Tobacco Compliance Unit, Oregon Department of Revenue, PO Box 14630, Salem OR 97309-5050.

Line instructions

Line 1. Packs shipped into Oregon. Report the number of packs shipped into Oregon this quarter. Attach Schedule OR-CIG-C.

Line 4. Subtract stamped products received. Subtract Oregon-stamped products returned from customers.

Line 5. Add stamped products returned, destroyed, or sold out of state. Add Oregon-stamped products removed from inventory. Include returns to manufacturers, cancelled stamps on packs, sales to non-Oregon customers.

Line 6. Total packs stamped. Total lines 1 through 5.

Lines 7 through 12. For little cigars: Follow the same instructions as lines 1 through 6.

Line 7. Attach Schedule OR-LC-C.

Line 16. Oregon tax stamps purchased. Report all purchases of Oregon tax stamps. Purchases must equal the number of tax stamps reported on the *Stamp Purchase Schedule*.

Line 19. Difference. Add line 6, plus line 12, minus line 18. The report is a reconciliation report. No tax or refunds are due with this report.

Sign and date your return. Don't use red ink or staple your check or money order to this return.

Mail this return, including schedules, with your check payable to:

Oregon Department of Revenue
Special Programs Administration
PO Box 14110
Salem OR 97309-0910

Keep a copy of your completed return with your records.

Do you have questions or need help?

www.oregon.gov/dor
questions.dor@oregon.gov

General 503-378-4988 or 800-356-4222
Tobacco Unit 503-945-8120

Contact us for ADA accommodations or assistance in other languages.