

Form
OR-511-OUT

Oregon
Out-of-state Cigarette Distributor
Quarterly Reconciliation Report
Tax Year 2026



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

