

Form
OR-512

**Oregon Monthly Tax Report for
Nonexempt Cigarettes
for Cigarette Manufacturers**
Due date is by the 20th day following this reporting period.



For tax year
2018

| Revenue use only | |
|-----------------------|------------------|
| <input type="radio"/> | Date received |
| <input type="radio"/> | Payment received |

| | | | |
|-----------------|---|----------------|----------|
| Month ending | <input type="radio"/> Federal employer identification number (FEIN) | Account number | |
| Business name | | | |
| Mailing address | | | |
| City | | State | ZIP code |

Type of business:

- Corporation Partnership Individual Other: _____

| | | |
|---|---|-----------------|
| 1. Number of cigarettes distributed in Oregon | 1 | |
| 2. Tax rate | 2 | x 0.0665 |
| 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 | Social Security number (SSN) | Date |
| X | | |
| Printed name of authorized representative | Title | Phone |
| | | () - |

Mail this report by the due date shown above.

Mail to: **Cigarette Tax
Oregon Department of Revenue
PO Box 14110
Salem OR 97309-0910**

Instructions

General information

Manufacturers are required by law to file this Oregon tax report to report the number of unstamped cigarettes distributed in Oregon each month.

This tax report and payment of tax are due by 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 Statutes (ORS) 323.080 and 323.335(2).

Instructions

Use blue or black ink when filling out this form.

Enter information in the boxes at the top as follows:

- “Month ending”—Enter the month for which you are reporting.
- Enter your name and address information.
- Enter your FEIN.
- Enter your Revenue Online account number.
- 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 (ORS 305.992).

Interest is imposed on any unpaid tax from the due date until the date payment in full is received. The current interest rate as of January 1, 2017 is 5 percent annually, or 0.4167 percent (0.004167) per month, or 0.0137 percent (0.000137) per day. The interest rate may change once a calendar year.

Sign and date your report. Don’t use red ink or staple your check or money order to this report. **Keep a copy of your return for your records.**

Mail this report with your check payable to:

**Oregon Department of Revenue
Special Programs Administration
PO Box 14110
Salem OR 97309-0471**

Do you have questions or need help?

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

General (503) 378-4988 or (800) 356-4222
Special Programs Administrative Unit.... (503) 945-8120
Tipline..... (503) 947-2106
Toll-free tipline (866) 840-2740

Contact us for ADA accommodations or assistance in other languages.