

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  
**2019**

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	<b>x 0.0665</b>
3. <b>Total tax</b> (box 1 x box 2).....	3	\$
4. Penalty and interest (see instructions) .....	4	\$
5. <b>Total due</b> (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
<b>X</b>		
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](http://www.oregon.gov/dor)  
[questions.dor@oregon.gov](mailto: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.