

Form
OR-512

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



For tax year
2021

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

Period end date	<input type="radio"/> 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

1. Number of cigarettes distributed in Oregon	1.	
2. Number of little cigars distributed in Oregon	2.	
3. Total sticks (line 1 plus line 2).....	3.	
4. Tax rate	4.	x 0.1665
5. Total tax (line 3 x line 4).....	5.	\$
6. Penalty and interest (see instructions)	6.	\$
7. Total due (add lines 5 and 6).....	7.	\$

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	Date
X	
Printed name signed above	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 cigarette and little cigar sticks distributed in Oregon each month.

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 the Cigarette Manufacturer Tax Report.

Note: Cigars weighing more than 3 pounds per thousand are taxable as "Other Tobacco Products," and are reportable on Oregon Form 532, *Oregon Quarterly Tax Return for Manufacturers Distributing Nonexempt Tobacco Products*.

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

Reporting instructions:

- Use a separate Form OR-512 for each month you made purchases.
- Enter information in the boxes at the top as follows:
 - **Month ending:** Enter the month when you received the sticks (January, February, March, etc.).
 - Enter your FEIN or SSN, name, mailing address, city, state, and zip code.

Line 1. Enter the number of sticks 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. Interest is charged on any unpaid tax from the due date until the date payment in full is received. The current interest rate can be found on our website under Frequently Asked Questions (FAQ's).

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.