

2022

Form OR-514 Instructions Oregon Unlicensed Cigarette and Little Cigar Monthly Tax Report



(For unlicensed individual or business)

Due date is the 20th of the month following purchase

General information

Any individual or business who purchased cigarettes or little cigars over the internet, by phone, by mail order, or any other source, whether for personal use or resale, is responsible for paying the tax. If the distributor doesn't pay the tax, the consumer or user of the sticks must file a report and remit the tax due. **You must file a separate Form OR-514 for each month you made purchases.** The report is due on or before the 20th day of the month following receipt of the sticks for the preceding calendar month. If the 20th falls on a Saturday, Sunday, or legal holiday, the report is due the next business day. The report must show the number of sticks received by the consumer or user in the preceding calendar month. **The tax is \$0.1665 per stick**, which calculates to \$3.33 per package of 20.

What is the applicable law? This publication isn't a complete statement of Oregon laws. For more information, refer to the laws and rules, Oregon Revised Statutes (ORS) 323.005 through 323.865.

Reporting instructions

- Use a separate **Form OR-514** for each month you made purchases.
- 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 when you received the sticks (January, February, March, etc.).
 - **Identification number:**
 - **SSN or FEIN.** If purchases were for personal use, enter your SSN; enter your FEIN if you're a business.
- Enter your name, mailing address, city, state, and ZIP code.
- **Column A.** Enter distributor name from whom you purchased cigarettes or little cigars.
- **Column B.** Enter the invoice number received with your shipment.
- **Column C.** Enter the invoice date.
- **Column D.** Enter total number of cartons ordered from distributor.
- **Column E.** Enter number of packs in each carton.
- **Column F.** Enter number of sticks in each pack.
- **Column G.** Enter the total of column D × column E × column F.

Example:

D. Number of cartons	E. Packs per carton	F. Sticks per pack	G. Total number of sticks
1	x 10	x 20	= 200
2	x 10	x 20	= 400
5	x 10	x 20	= 1,000

- **Line 1.** Enter the total number of untaxed sticks purchased during the reporting period (add numbers in column G).
- **Line 3. Tax due.** Multiply the number of sticks entered on line 1 by 0.1665.

Example:

Total number of sticks	Tax per stick	Tax due
200	x \$0.1665	= \$33.30
400	x \$0.1665	= \$66.60
1,000	x \$0.1665	= \$166.50

- **Line 4. Penalty and interest.** A **penalty** is imposed if you mail your report and pay the tax after the tax due date. The report is due by the 20th day of the month following receipt of the sticks for the preceding calendar month. 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).

- **Line 5. Total due** (add lines 3 and 4).
- **Declaration.** Sign and date your report, and include your phone number. Don't use red ink or staple your check or money order to this report.
- Mail this report with your check payable to:
 - Oregon Department of Revenue
 - Special Programs Administration
 - PO Box 14110
 - Salem OR 97309-0471
- Keep a copy of your completed form 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
 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.