

Form

2025

**OR-514    Oregon Unlicensed Cigarette and Little Cigar  
Monthly Tax Report**  
**(For unlicensed individual or business)**

Due date is the 20th of the month following purchase



03242501010000

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

Period end date (mm/dd/yyyy)	Federal employer identification number (FEIN)		Social Security number (SSN)		Oregon license number
------------------------------	---	--	------------------------------	--	-----------------------

Business name (complete if reporting with a FEIN)

First name (complete if reporting with a SSN)      Initial      Last name

Address      City      State      ZIP code

Contact person      Contact phone

Amended       New name       New mailing address

List all sticks purchased for the month you are reporting (add additional pages if needed):

A. Cigarette or little cigar distributor	Invoice		D. Number of cartons	E. Packs per carton	F. Sticks per pack	G. Total number of sticks
	B. Number	C. Date				
				X	X	=
				X	X	=
				X	X	=
				X	X	=
				X	X	=

1. Total <b>number</b> of sticks (add numbers in column G).....	1.	
2. <b>Tax rate</b> (per sticks) .....	2.	x 0.1665
3. <b>Tax due</b> (multiply line 1 by line 2).....	• 3.	
4. <b>Penalty and interest</b> (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      Date

Print name      Title      Phone