

Form
OR-514 **2026**
Oregon Unlicensed Cigarette and Little Cigar
Monthly Tax Report
(For unlicensed individual or business)



Revenue use only
● Date received
● Payment received

Due date is the 20th of the month following purchase

Period end date (mm/dd/yyyy)	Federal employer identification number (FEIN)	Social Security number (SSN)	Oregon license 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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Address	City	State	ZIP code
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Contact person	Contact phone
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☐ 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 **number** of sticks (add numbers in column G)..... 1.
2. **Tax rate** (per sticks)2.
3. **Tax due** (multiply line 1 by line 2)..... ● 3.
4. **Penalty and interest** (see instructions)4.
5. **Total due** (add lines 3 and 4)5.

x 0.1665

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