

## Oregon Cigarette Cross Reference to Uniformity Filings

Uniformity Schedule of Codes	Oregon Filing Requirements
<p><b>1A</b> – Cigarettes received from manufacturer or first importer</p>	<p><b>Resident Distributors</b>  <b>Current OR Filing Instructions:</b>  <b>DOR:</b> Report on Schedule OR-A unstamped or other state jurisdiction which flows to Part 1 Line 2 of the OR-511-IN.  <b>DOJ:</b> Report on Brand Specific Report (BSR) in the “purchased from” field.</p> <p><b>Nonresident Distributors</b>  <b>Current OR Filing Instructions:</b>  <b>DOR:</b> Should not report 1A transactions.  <b>DOJ:</b> Report 1A transactions on BSR in the “purchased from” field.</p> <p><b>PACT Act filers:</b> Should not report 1A transactions.</p>
<p><b>1B</b> – Cigarettes received from a person other than a manufacturer or first importer</p>	<p><b>Resident Distributors</b>  <b>Current OR Filing Instructions:</b>  <b>DOR:</b> Report on Schedule OR-A unstamped or other state jurisdiction which flows to Part 1 Line 2 of the OR-511-IN. For example, a resident distributor purchases unstamped cigarettes from another distributor or online.  <b>DOJ:</b> Report on BSR in the “purchased from” field.</p> <p><b>Nonresident Distributors</b>  <b>Current OR Filing Instructions:</b>  <b>DOR:</b> Report any receipts of Oregon stamped cigarettes from distributors or any non-retail or end user on Part 1, line 4 of 511-OUT.  <b>DOJ:</b> Report 1B transactions on BSR in the “purchased from” field.</p> <p><b>PACT Act filers:</b> Should not report 1B transactions.</p>
<p><b>1C</b> – Cigarettes received from a retailer or end user</p>	<p><b>Resident Distributors:</b>  <b>Current OR Filing Instruction:</b>  <b>DOR:</b> If the returned product does not have an Oregon jurisdiction (OR) the returned product is reported on line 3 of OR-511-IN. Returned product with an OR jurisdiction is not reported on OR-511-IN.  <b>DOJ:</b> Report on Brand Specific Report.</p> <p><b>Nonresident Distributors:</b>  <b>Current OR Filing Instructions:</b>  <b>DOR:</b> Report any returns from retail customer with OR jurisdiction on Part 1, line 4 of 511-OUT.  <b>DOJ:</b> Report on BSR if the product has an OR jurisdiction.</p> <p><b>PACT Act filers:</b> Should not report 1C transactions.</p>
<p><b>1D</b> – Cigarettes received by manufacturer or first importer from a person other than a manufacturer or first importer</p>	<p><b>Resident Distributors:</b>  <b>Current OR Filing Instructions:</b>  <b>DOR:</b> Should not report 1D transactions; an out of state the manufacturer is not required to file to claim returned product.  <b>DOJ:</b> Should not report 1D transactions on the BSR; an out of state the manufacturer is not required to file a BSR.</p> <p><b>Nonresident Distributors:</b>  <b>Current OR Filing Instructions:</b>  <b>DOR:</b> Should not report 1D transactions; an out of state the manufacturer is not required to file to claim returned product.  <b>DOJ:</b> Should not report 1D transactions on the BSR; an out of state the manufacturer is not required to file to claim returned product.</p> <p><b>PACT Act filers:</b> Should not report 1D transactions.</p>

## Cigarette Uniform Schedule of Codes for Oregon Disbursements

Uniformity Schedule of Codes	Oregon Filing Requirements
<p><b>2A</b> – Cigarettes disbursed by a manufacturer or first importer</p>	<p><b>Resident Distributors:</b>  <b>Current OR Filing Instructions:</b>  <b>DOR:</b> Should not report 2A transactions.  <b>DOJ:</b> Should not report 2A transactions on the BSR.</p> <p><b>Nonresident Distributors:</b>  <b>Current OR Filing Instructions:</b>  <b>DOR:</b> Should not report 2A transactions.  <b>DOJ:</b> Should not report 2A transactions on the BSR.</p> <p><b>PACT Act filers:</b> Report any Cigarettes sold to customers located in this state.</p>
<p><b>2B</b> – Cigarettes disbursed to a person other than a manufacturer or first importer</p>	<p><b>Resident Distributors:</b>  <b>Current OR Filing Instructions:</b>  <b>DOR:</b> Report any product disbursed to a non-OR jurisdiction on the Schedule OR-C. Also report any unstamped product sold to another Oregon distributor on the Schedule OR-C. This flows to Part 1, line 6 of the OR-511-IN.  <b>DOJ:</b> Report transactions on which the filing distributor affixed OR tax stamps on the BSR. Do not report transactions on BSR if distributor purchased product tax-paid.</p> <p><b>Nonresident Distributors:</b>  <b>Current OR Filing Instructions:</b>  <b>DOR:</b> Only OR jurisdiction reported on Part 1 Line 1 of Form 511-OUT.  <b>DOJ:</b> Report transactions on which the filing distributor affixed OR tax stamps on the BSR. Do not report transactions on BSR if distributor purchased product tax-paid.</p> <p><b>PACT Act filers:</b> Non-resident Pact Act filers should report 2B transactions.</p>
<p><b>2C</b> – Cigarettes disbursed to a retailer or end user</p>	<p><b>Resident Distributors:</b>  <b>Current OR Filing Instructions:</b>  <b>DOR:</b> Report any product disbursed to any non-OR jurisdiction on the Schedule OR-C. This flows to Part 1, line 6 of the OR-511-IN.  <b>DOJ:</b> Report transactions on which the filing distributor affixed OR tax stamps on the BSR. Do not report transactions on BSR if distributor purchased product tax-paid.</p> <p><b>Nonresident Distributors:</b>  <b>Current OR Filing:</b>  <b>DOR:</b> Report only OR jurisdiction disbursements on the Schedule OR-C. This flows to Part 1, line 1 of the OR-511-OUT.  <b>DOJ:</b> Report transactions on which the filing distributor affixed OR tax stamps on the BSR. Do not report transactions on BSR if distributor purchased product tax-paid.</p> <p><b>PACT Act filers:</b> Non-resident Pact act filers should report 2C transactions.</p>
<p><b>2D</b> – Cigarettes returned to the manufacturer</p>	<p><b>Resident Distributors:</b>  <b>Current OR Filing:</b>  <b>DOR:</b> Report returns on the Schedule OR-C. This flows to Part 1, line 6 of the OR-511-IN.  <b>DOJ:</b> Should not report 2D transactions on the BSR.</p> <p><b>Nonresident Distributors:</b>  <b>Current OR Filing:</b>  <b>DOR:</b> Report on Part 1 Line 5 of the OR-511-OUT.  <b>DOJ:</b> Should not report 2D transactions on the BSR.</p>

**PACT Act filer:** Should report 2D transactions if the Manufacturer is located in Oregon.

## Oregon Tobacco (OTP) Cross Reference to Uniformity Filings

Uniformity Schedule of Codes	Oregon Filing Requirements
<p><b>1A</b> –OTP received from manufacturer or first importer</p>	<p><b>Resident Distributors</b>  <b>Current OR Filing:</b>  <b>DOR:</b> Report on Schedule OR-1A through OR-7A. This flows to the first line of each section on the Form OR-530.  <b>DOJ:</b> Report certain products – RYO, Little Cigars, and Moist Snuff on the BSR in the “purchased from” field.</p> <p><b>Nonresident Distributors</b>  <b>Current OR Filing:</b>  <b>DOR:</b> Should not report OTP received on 1A transactions.  <b>DOJ:</b> Report OTP received on 1A transactions in the “purchased from” field.</p> <p><b>PACT Act filers</b> Should not report 1A transactions.</p>
<p><b>1B</b> – OTP received from a person other than a manufacturer or first importer</p>	<p><b>Resident Distributors</b> Report all other untaxed OTP purchases.  <b>Current OR Filing:</b>  <b>DOR:</b> Report on Schedule OR-1A through OR-7A. This flows to line 1 of each section on the Form OR-530.  <b>DOJ:</b> Report certain products – RYO, Little Cigars, and Moist Snuff on the BSR in the “purchased from” field.</p> <p><b>Nonresident Distributors</b>  <b>Current OR Filing:</b>  <b>DOR:</b> Should not report OTP received on 1B transactions  <b>DOJ:</b> Report RYO, Little Cigars, and Moist Snuff on which the distributor will pay Oregon tax on the BSR in the “purchased from” field.</p> <p><b>PACT Act filers</b> Should not report 1B transactions.</p>
<p><b>1C</b> –OTP received from a retailer or end user</p>	<p><b>Resident Distributors:</b>  <b>Current OR Filing:</b>  <b>DOR:</b> Resident distributors report out of state OTP returns on Schedule OR-1A through OR-7A which flows to line 2 of each section on Form OR-530.  <b>DOJ:</b> Report RYO, Little Cigars, and Moist Snuff returns from retail customers for all OR jurisdictions on the BSR.</p> <p><b>Nonresident Distributors:</b>  <b>Current OR Filing:</b>  <b>DOR:</b> Report on Schedule OR-1B through OR-7B which flows to line 2 of each section on Form OR-530.  <b>DOJ:</b> Report RYO, Little Cigars, and Moist Snuff returns from retail customers for all OR jurisdictions on the BSR.</p> <p><b>PACT Act filers:</b> Should not report 1C transactions.</p>
<p><b>1D</b> –OTP received by manufacturer or first importer from a person other than a manufacturer or first importer</p>	<p><b>Resident Distributors:</b>  <b>Current OR Filing Instructions:</b>  <b>DOR:</b> Should not report 1D transactions; an out of state manufacturer is not required to file to claim returned product.  <b>DOJ:</b> Should not report 1D transactions on the BSR; an out of state the manufacturer is not required to file to claim returned product.</p> <p><b>Nonresident Distributors:</b>  <b>Current OR Filing Instructions:</b>  <b>DOR:</b> Should not report 1D transactions; an out of state the manufacturer is not required to file to claim returned product.  <b>DOJ:</b> Should not report 1D transactions on the BSR; an out of state the manufacturer is not required to file to claim returned product.</p>

**PACT Act filers:** Should not report 1D transactions.

## Tobacco (OTP) Uniform Schedule of Codes for Oregon Disbursements

Uniformity Schedule of Codes	Oregon Filing Requirements
<p><b>2A</b> –OTP disbursed by a manufacturer or first importer</p>	<p><b>Resident Distributors:</b>  <b>Current OR Filing Instructions:</b>  <b>DOR:</b> Should not report 2A transactions.  <b>DOJ:</b> Should not report 2A transactions on the BSR.</p> <p><b>Nonresident Distributors:</b>  <b>Current OR Filing Instructions:</b>  <b>DOR:</b> Should not report 2A transactions.  <b>DOJ:</b> Should not report 2A transactions on the BSR.</p> <p><b>PACT Act filers:</b> Report RYO and smokeless tobacco product shipped into Oregon.</p>
<p><b>2B</b> –OTP disbursed to a person other than a manufacturer or first importer</p>	<p><b>Resident Distributors:</b>  <b>Current OR Filing Instructions:</b>  <b>DOR:</b> Report any disbursement to non-Oregon jurisdictions. Report these disbursements on Schedule OR-1C through OR-7C which flows to line 3 for each section on Form 530.  <b>DOJ:</b> Report sales of RYO, Little Cigars, and Moist Snuff on which the filing distributor paid Oregon tax. Do not report transactions on BSR if distributor purchased product tax-paid.</p> <p><b>Nonresident Distributors:</b>  <b>Current OR Filing Instructions:</b>  <b>DOR:</b> Report disbursements into Oregon. Report only OR jurisdiction on Schedule OR-1A through OR-7A which flows to line 1 of each section on Form 530.  <b>DOJ:</b> Report sales of RYO, Little Cigars, and Moist Snuff on which the filing distributor paid Oregon tax. Do not report transactions on BSR if distributor purchased product tax-paid.</p> <p><b>PACT Act filers:</b> Non-resident Pact act filers should report 2B transactions of RYO and smokeless tobacco.</p>
<p><b>2C</b> –OTP disbursed to a retailer or end user</p>	<p><b>Resident Distributors:</b>  <b>Current OR Filing Instructions:</b>  <b>DOR:</b> Report any disbursement for any non Oregon jurisdiction. Report on Schedule OR-1C through OR-7C if sold out of Oregon which flows to line 3 of each section.  <b>DOJ:</b> Report sales of RYO, Little Cigars, and Moist Snuff on which the filing distributor paid Oregon tax. Do not report transactions on BSR if distributor purchased product tax-paid.</p> <p><b>Nonresident Distributors:</b>  <b>Current OR Filing Instructions:</b>  <b>DOR:</b> Report disbursements to retailers or end users located in Oregon. Only OR jurisdiction is reported on Schedule OR-1A through OR-7A which flows to line 1 of each section on Form 530.  <b>DOJ:</b> Report sales of RYO, Little Cigars, and Moist Snuff on which the filing distributor paid Oregon tax. Do not report transactions on BSR if distributor purchased product tax-paid.</p>

	<p><b>PACT Act filers:</b> Non-resident Pact act filers should report 2C transactions of RYO and smokeless tobacco.</p>
<p><b>2D –OTP returned to the manufacturer</b></p>	<p><b>Resident Distributors:</b> <b>Current OR Filing Instructions:</b> <b>DOR:</b> Report all returns for all jurisdictions on Schedule OR-1B through OR-7B which flows to line 2 for all sections of Form 530. <b>DOJ:</b> Should not report 2D transactions on the BSR.</p> <p><b>Nonresident Distributors:</b> <b>Current OR Filing Instructions:</b> <b>DOR:</b> Should not report 2D transactions. <b>DOJ:</b> Should not report 2D transactions on the BSR.</p> <p><b>PACT Act filer:</b> Should not report 2D transactions.</p>