

Oregon Cigarette Cross Reference to Uniformity Filings

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

Cigarette Uniform Schedule of Codes for Oregon Disbursements

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

Tobacco (OTP) Uniform Schedule of Codes for Oregon Receipts

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

Tobacco (OTP) Uniform Schedule of Codes for Oregon Disbursements

Uniformity Schedule of Codes	Oregon Filing Requirements
<p>2A –OTP disbursed by a manufacturer or first importer</p>	<p>Resident Distributors: Current OR Filing Instructions: DOR: Should not report 2A transactions. DOJ: Should not report 2A transactions on the BSR.</p> <p>Nonresident Distributors: Current OR Filing Instructions: DOR: Should not report 2A transactions. DOJ: Should not report 2A transactions on the BSR.</p> <p>PACT Act filers: Report RYO and smokeless tobacco product shipped into Oregon.</p>
<p>2B –OTP disbursed to a person other than a manufacturer or first importer</p>	<p>Resident Distributors: Current OR Filing Instructions: DOR: 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. DOJ: 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>Nonresident Distributors: Current OR Filing Instructions: DOR: 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. DOJ: 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>PACT Act filers: Non-resident Pact act filers should report 2B transactions of RYO and smokeless tobacco.</p>
<p>2C –OTP disbursed to a retailer or end user</p>	<p>Resident Distributors: Current OR Filing Instructions: DOR: 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. DOJ: 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>Nonresident Distributors: Current OR Filing Instructions: DOR: 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. DOJ: 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>PACT Act filers: Non-resident Pact act filers should report 2C transactions of RYO and smokeless tobacco.</p>
<p>2D –OTP returned to the manufacturer</p>	<p>Resident Distributors: Current OR Filing Instructions: DOR: Report all returns for all jurisdictions on Schedule OR-1B through OR-7B which flows to line 2 for all sections of Form 530. DOJ: Should not report 2D transactions on the BSR.</p> <p>Nonresident Distributors: Current OR Filing Instructions: DOR: Should not report 2D transactions. DOJ: Should not report 2D transactions on the BSR.</p> <p>PACT Act filer: Should not report 2D transactions.</p>