

# Form OR-511-IN, Oregon In-state Cigarette Distributor Quarterly Reconciliation Report, Instructions

# 2024

## General information

Distributors are required by law to file this Oregon tax form to report the number of unstamped cigarettes and little cigars distributed into Oregon each quarter.

**Little Cigars.** Cigars weighing 3 pounds or less per 1,000 are defined under Oregon law as cigarettes and are subject to the Oregon cigarette tax. All subject little cigars distributed in Oregon after 12-31-2020 are taxed as cigarettes and must be reported on this form.

**Note:** Cigars weighing more than 3 pounds per thousand are taxable as "Other Tobacco Products," and are reportable on Oregon Form OR-530, *Oregon Quarterly Tax Return for Tobacco Distributors*.

**Who files.** Every distributor who holds a license to distribute cigarettes in Oregon must file a report. **A report must be filed even if there is no activity during the reporting period.** You must include the applicable schedules with the report. The schedules are located on our website.

**The tax reports are due by the 20th day of the month** following the calendar quarter in which the distribution occurred. If the 20th falls on a Saturday, Sunday, or legal holiday, the report is due the next business day.

**What is the applicable law?** These instructions are not a complete statement of Oregon laws. For more information, refer to Oregon Revised Statutes (ORS) 323.005 through 323.482.

## Oregon cigarette tax rate

The cigarette tax rate is \$0.1665 per stick, or \$3.33 per 20-pack.

## Name/address/ownership changes

Immediately notify us in writing when your business is changing its name, address, or ownership. Your business may need to be issued a new license as licenses aren't transferable.

## License cancellation

If you discontinued or sold your business during the quarter, return your license to us after notifying us in writing. If you sold your business, provide the name and address of the purchaser. You must file a return for the quarter during which activity ends and report tobacco products transactions until you cease operations.

Licenses are not transferable to new ownership, entity, or location and must be returned for cancellation. Return your license to: Tobacco Compliance Unit, Oregon Department of Revenue, PO Box 14630, Salem OR 97309-5050.

## Line instructions

**Line 2. Cigarettes received.** Report all cigarettes received from manufacturers. Attach Schedule OR-CIG-A.

**Line 3. Customer returns.** Add all cigarettes received from customers. Include unstamped cigarettes and other-state-stamped cigarettes. Don't include Oregon-stamped cigarettes.

**Line 4. Ending inventory.** Subtract the ending inventory of unstamped cigarettes and other-state-stamped cigarettes.

**Line 5. Total cigarettes distributed.** Total lines 1 through 4.

**Line 6. Tax-exempt distributions.** Report all packs that were distributed to non-Oregon customers. Include out-of-state sales, returns to manufacturers, sales to federal exempt facilities, etc. Attach Schedule OR-CIG-C.

**Line 7. Oregon taxable distribution.** Subtract line 6 from line 5.

**Lines 8 through 14. For little cigars:** Follow the same instructions as lines 1 through 7.

**Line 9.** Attach Schedule OR-LC-A.

**Line 13.** Attach Schedule OR-LC-C.

**Note: Don't report Oregon prestamped cigarettes and little cigars on this report. This includes Oregon-stamped products you received from customers, and products you stamped in a prior quarter.**

**Line 16. Oregon tax stamps purchased.** Report all purchases of Oregon tax stamps. Purchases must equal the number of tax stamps reported on the *Stamp Purchase Schedule*.

**Line 21. Difference.** Add line 7, plus line 14, minus line 20. The report is a reconciliation report. No tax or refunds are due with this report.

**Sign and date your return.** Don't use red ink or staple your check or money order to this return.

Mail this return, including schedules, with your check payable to:

Oregon Department of Revenue  
Cigarette Tax  
PO Box 14110  
Salem OR 97309-0910

Keep a copy of your completed return with your records.

## Do you have questions or need help?

[www.oregon.gov/dor](http://www.oregon.gov/dor)  
[questions.dor@dor.oregon.gov](mailto:questions.dor@dor.oregon.gov)

General ..... 503-378-4988 or 800-356-4222  
Tobacco Unit ..... 503-947-2560

Contact us for ADA accommodations or assistance in other languages.