

Form
OR-511-IN

**Oregon
In-state Cigarette Distributor
Quarterly Reconciliation Report
Tax Year 2024**



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|-----------------------------|
| For Revenue use only |
| Date received |

Due date is by the 20th day following this reporting period.
The report must be filed quarterly, even if there is no activity during the quarter.

| | | | |
|---|-----------------------------------|------------------------------|----------------------------------|
| Period end date | Federal employer ID number (FEIN) | Social security number (SSN) | Oregon license or account number |
| Business name (complete if reporting with a FEIN) | | | |
| First name (complete if reporting with a SSN) | Initial | Last name | |
| DBA/ABN | | | |
| Address | | | |
| City | State | ZIP code | |
| Contact person | | | Contact phone |

Amended New name New mailing address

| | 20-pack | 25-pack |
|---|-----------------|-----------------|
| Part 1—Cigarette stock summary | Number of packs | Number of packs |
| 1. Beginning inventory of unstamped cigarettes (from your previous return). | | |
| 2. Add cigarettes received from manufacturers and suppliers (attach Schedule OR-CIG-A). | | |
| 3. Add customer returns (unstamped and other state stamped). | | |
| 4. Subtract ending inventory of unstamped cigarettes (include those cigarettes with other states' stamps affixed). | | |
| 5. Total cigarettes distributed during reporting period. | | |
| 6. Subtract tax-exempt cigarette distribution and prestamped cigarettes (attach Schedule OR-CIG-C). | | |
| 7. Oregon taxable cigarette distribution. | | |
| Part 2—Little cigar stock summary | Number of packs | Number of packs |
| 8. Beginning inventory of unstamped little cigars (from your previous return). | | |
| 9. Add little cigars received from manufacturers and suppliers (attach Schedule OR-LC-A). | | |
| 10. Add customer returns (unstamped and other state stamped). | | |
| 11. Subtract ending inventory of unstamped little cigars (include those little cigars with other states' stamps affixed). | | |
| 12. Total little cigars distributed during reporting period. | | |
| 13. Subtract tax-exempt little cigars distribution and prestamped little cigars (attach Schedule OR-LC-C). | | |
| 14. Oregon taxable little cigars distribution. | | |

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| Part 3—Quantity of unaffixed stamps | Number of stamps | Number of stamps |
|---|------------------|------------------|
| 15. Beginning quantity of unused stamps (from your previous return). | | |
| 16. Add "total quantity of stamps purchased" from the stamp purchase schedule on page 3. | | |
| 17. Subtract ending quantity of unused stamps. | | |
| 18. Subtotal quantity of stamps used during reporting period. | | |
| 19. Subtract quantity of stamps that were verified as canceled and refunded by a Department of Revenue agent. | | |
| 20. Total quantity of stamps used during reporting period. | | |
| 21. Difference: Line 7 plus line 14 minus line 20. | | |

Under penalties for false swearing [ORS 305.990(4)], I declare that I have examined this report, including accompanying schedules and statements. To the best of my knowledge and belief, it is true, correct, and complete.

| | |
|-----------------------|-------|
| Signature X | Date |
| Title | Phone |

Send to: Cigarette Tax, Oregon Department of Revenue, PO Box 14110, Salem OR 97309-0910

