

Form OR-511-O, Oregon Quarterly Tax Report for Cigarette Distributors, 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 report.

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. See schedules A and C 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, or 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 you have notified 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 1. Packs shipped into Oregon. Report the number of packs shipped into Oregon this quarter. Attach Schedule OR-CIG-C.

Line 4. Subtract stamped products received. Subtract Oregon-stamped products returned from customers.

Line 5. Add stamped products returned, destroyed, or sold out of state. Add Oregon-stamped products removed from inventory. Include returns to manufacturers, cancelled stamps on packs, sales to non-Oregon customers.

Line 6. Total packs stamped. Total lines 1 through 5.

Lines 7 through 12. For little cigars: Follow the same instructions as lines 1 through 6.

Line 7. Attach Schedule OR-LC-C.

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 19. Difference. Add line 6, plus line 12, minus line 18. 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
questions.dor@dor.oregon.gov

General503-378-4988 or 800-356-4222
Tobacco Compliance Unit..... 503-947-2560

Contact us for ADA accommodations or assistance in other languages.