

**2006
OREGON CIGARETTE CONSUMER'S
MONTHLY TAX REPORT**

REVENUE USE ONLY	
Date Received	
Payment Received	

Reporting Period Month: _____	Social Security Number	Oregon Business Identification Number	Program Code 514	Year 06	Period	Liability 1
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Name		
Mailing Address		
City	State	ZIP Code

- Please use blue or black ink when filling out this form.
- You must file a separate Form 514 for each month that you made purchases.
- **Please read instructions on the back of this form before filling out Schedule A.**
- **Complete Schedule A before filling in lines 1–5.**

Schedule A. List all cigarettes purchased for the month you are reporting (add additional pages if needed).

Distributor from whom cigarettes were purchased	Invoice		Total number of cigarettes
	Number	Date	

A. Total **number** of cigarettes. (This total also needs to be entered on line 1 below.)..... Box A

Note: The amount on line 1 is the total number of cigarettes purchased, not cigarette packs or cartons.

1. Total number of cigarettes (from Schedule A, box A)	1	
2. Tax rate (per cigarette)	2	× 0.059
3. Tax due (multiply line 1 by 0.059).....	3	
4. Penalty and interest (see instructions).....	4	
5. Total due (add lines 3 and 4).....	5	

DECLARATION

I declare under the penalties for false swearing [ORS 305.990(4)] that I have examined this document and to the best of my knowledge it is true, correct, and complete.

Signature	Date
PRINT Name Signed Above	Telephone Number ()
Title	

INSTRUCTIONS

General information

If you have purchased cigarettes over the Internet, by telephone, mail order, or any other source, you are responsible for paying the tax. If the distributor does not pay the tax, the consumer or user of the cigarettes must file a report and remit the tax due. **You must file a separate Form 514 for each month you made purchases.** The report is due on or before the 20th day of the month following receipt of the cigarettes for the preceding calendar month. If the 20th falls on a Saturday, Sunday, or legal holiday, the report is due the next business day. The report should show the number of cigarettes received by the consumer or user in the preceding calendar month. **The tax is \$0.059 per cigarette**, which calculates to \$1.18 per package of 20.

What is the applicable law? This publication is not a complete statement of Oregon laws. For more information, refer to the laws and rules, Oregon Revised Statutes (ORS) 323.005 through 323.995.

Instructions

Use a separate Form 514 for each month you made purchases.

Please use blue or black ink when filling out this form.

Enter information in the boxes at the top as follows:

- **“Month”**—Enter the month that you received the cigarettes (January, February, March, etc.).
- Enter your Social Security number or Oregon business identification number.
- **“Period”**—Enter “1” for January, “2” for February, etc., through December.

Enter your name and address information.

Complete the “Schedule A” portion of this report before completing lines 1 through 5 at the bottom of the form. If you need additional space, attach additional sheet(s) with the same information requested in Schedule A.

Line 1. Enter the total number of untaxed cigarettes purchased during the reporting period (from Schedule A, box A).

Line 3. Tax due. Multiply the number of cigarettes entered on line 1 by 0.059.

Line 4. Penalty and interest. A penalty is imposed if you mail your report and pay the tax after the tax due date. The penalty is 5 percent of the unpaid tax. If you file **more than three months** after the due date, add an additional penalty of 20 percent of the unpaid tax.

Interest is imposed on any unpaid tax from the due date until the date payment in full is received. The interest rate as of January 1, 2006, is 7 percent annually, or 0.5833 percent (0.005833) per month, or 0.0192 percent (0.000192) per day. The interest rate may change once a calendar year.

Line 5. Total due (add lines 3 and 4).

Sign and date your report. Please do not use red ink or staple your check or money order to this report.

Mail this report with your check payable to:

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

Please keep a copy of your completed form with your records.

Taxpayer assistance

General tax information..... www.oregon.gov/DOR
Tax Services..... 503-378-4988
Tax Services: Toll-free from Oregon prefix... 1-800-356-4222
Salem Tobacco Compliance Unit..... 503-945-8120
Salem tip line..... 503-947-2106
Toll-free tip line..... 1-866-840-2740

Asistencia en español:

Salem 503-945-8618
Gratis de prefijo de Oregon..... 1-800-356-4222

TTY (hearing or speech impaired; machine only):

Salem 503-945-8617
Toll-free from Oregon prefix 1-800-886-7204

Americans with Disabilities Act (ADA): Call one of the help numbers for information in alternative formats.