



**OREGON MONTHLY TAX REPORT FOR
NONEXEMPT CIGARETTES
For Cigarette Manufacturers**

For Tax Year
2006

REVENUE USE ONLY	
Date Received	
Payment Received	

Due date is on or before the 20th day following this reporting period

Month	Due Date	Program 512	Year 06	Period	Liability 1	Federal Employer Identification Number
						Business Identification Number

Type of business:

Corporation Partnership Individual Other: _____

1. Number of cigarettes distributed in Oregon	1	
2. Tax rate	2	x 0.059
3. Total tax (box 1 x box 2)	3	\$
4. Penalty (see instructions)	4	\$
5. Interest (see instructions)	5	\$
6. TOTAL DUE (add lines 3, 4, and 5)	6	\$

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 of Authorized Representative X	Social Security Number	Date
PRINT Name Signed Above	Title	Telephone Number ()

Mail this report on or before the due date shown above.

Mail to: **CIGARETTE TAX
OREGON DEPARTMENT OF REVENUE
PO BOX 14110
SALEM OR 97309-0910**

INSTRUCTIONS

General information

This Oregon tax report is required to be filed by manufacturers to report the number of unstamped cigarettes distributed in Oregon each month.

This tax report and payment of the tax is due on or before the 20th day of the month, following the calendar month 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?

Oregon Revised Statute (ORS) 323.080 and 323.335(2).

Instructions

Line 1. Enter the number of cigarettes distributed in Oregon for the month reported.

Line 3. Multiply the number of cigarettes distributed by the tax rate.

Line 4. Enter penalty amount (if applicable).

Line 5. Enter interest amount (if applicable).

Penalty. A penalty is imposed if you mail your return and pay the tax after the 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. 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.

Sign and date your report. Please do not use red ink or staple your check or money order to this report. **Retain a photocopy of your return for your records.**

Mail this report with your check payable to:

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

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.