Form **514**	**2008** **Oregon Cigarette Consumer's** **Monthly Tax Report**	**Revenue use only**

Revenue use only
Date received
Payment received

Reporting period Month:	Social Security number (SSN)	Oregon business identification number (BIN) (only for businesses)	Program code **514**	Year **08**	Period	Liability **1**

Name	Mailing address	City	State	ZIP code

Please read the instructions on the back of this form. Example of completed form:

Example: A. Distributor from whom cigarettes were purchased	Invoice		D. Number of cartons	E. Packs per carton	F. Cigarettes per pack	G. Total number of cigarettes
	B. Number	**C. Date**				
Example: ABC Internet Cigarette Company	*8251786-394*	*11/28/08*	*2*	x *10*	x *20*	= *400* *(do not include in total)*

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

A. Distributor from whom cigarettes were purchased	Invoice		D. Number of cartons	E. Packs per carton	F. Cigarettes per pack	G. Total number of cigarettes
	B. Number	**C. Date**				
				x	x	=
				x	x	=
				x	x	=
				x	x	=
				x	x	=

1. Total **number** of cigarettes (add numbers in column G)... 1 [   ]

2. **Tax rate** (per cigarette) .... 2 $\times 0.059$

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	PRINT name	Date	Telephone number ( )

150-105-013 (12-07)

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 must 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.

Reporting 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:
  — **Reporting period / Month:** Enter the month that you received the cigarettes (January, February, March, etc.).
  — **Social Security number (SSN):** If purchases were for personal use, enter your SSN.
  — **Oregon business identification number (BIN):** If you are a business, enter your BIN.
  — **Period:** Enter "1" for January, "2" for February, etc., through December.
- Enter your name, mailing address, city, state, and ZIP code.
- **Column A.** Enter distributor name from whom you purchased cigarettes.
- **Column B.** Enter the invoice number received with your shipment.
- **Column C.** Enter the invoice date.
- **Column D.** Enter total number of cartons ordered from distributor.
- **Column E.** Enter number of packs in each carton.
- **Column F.** Enter number of cigarettes in each pack.
- **Column G.** Enter the total of column D x column E x column F. *Example:*

D. Number of cartons		E. Packs per carton		F. Cigarettes per pack		G. Total number of cigarettes
1	x	10	x	20	=	200
2	x	10	x	20	=	400
5	x	10	x	20	=	1,000

- **Line 1.** Enter the total number of untaxed cigarettes purchased during the reporting period (add numbers in column G).
- **Line 3. Tax due.** Multiply the number of cigarettes entered on line 1 by 0.059. *Example:*

Total number of cigarettes		Tax per cigarette		Tax due
200	x	$0.059	=	$11.80
400	x	$0.059	=	$23.60
1,000	x	$0.059	=	$59.00

- **Line 4. Penalty and interest.** A **penalty** is imposed if you mail your report and pay the tax after the tax due date. The report is due on or before the 20th day of the month following receipt of the cigarettes for the preceding calendar month. The penalty is 5 percent of the unpaid tax. If you file **more than thirty days** 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, 2007, is 9 percent annually, or 0.7500 percent (0.007500) per month, or 0.0247 percent (0.000247) per day. The interest rate may change once a calendar year.

- **Line 5. Total due** (add lines 3 and 4).
- **Declaration.** Sign and date your report, and include your telephone number. 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 an 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...503-378-4988
                          Gratis de prefijo de Oregon....................1-800-356-4222

TTY (hearing or speech impaired; machine only):
  Salem 503-945-8617
  Toll-free from an Oregon prefix...1-800-886-7204

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