



Form  
**514**

**2003**  
**OREGON CIGARETTE CONSUMER'S**  
**MONTHLY TAX REPORT**

REVENUE USE ONLY	
Date Received	
Payment Received	

Reporting Period Month: _____	Social Security No.	Oregon Business ID No.	Program Code <b>514</b>	Year <b>03</b>	Period	Liability <b>1</b>
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Name		
Mailing Address		
City	State	Zip Code

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

Type of entity:    Individual    Partnership    Corporation    Other: \_\_\_\_\_

**Complete Schedule A (below) before filling in lines 1–5.**

1. Total <b>number</b> of cigarettes (from Schedule A, line 8 below) .....	1	
2. <b>Tax rate</b> .....	2	× 0.064
3. <b>Tax due</b> (multiply line 1 by 0.064) .....	3	
4. Penalty and interest (see instructions) .....	4	
5. <b>Total due</b> (add lines 3 and 4) .....	5	

**Schedule A**—List all cigarettes purchased for this period (add additional pages if needed).

Manufacturer or supplier for whom cigarettes were received	Invoice		No. of Cigarettes <b>10-pack</b>	No. of Cigarettes <b>20-pack</b>	No. of Cigarettes <b>25-pack</b>
	Number	Date			
1.					
2.					
3.					
4.					
5.					
6.					
7. <b>Total.</b> Enter totals for each column in 7a, 7b, or 7c.			<b>7a.</b>	<b>7b.</b>	<b>7c.</b>
8. Total number of cigarettes. (Add boxes 7a, 7b, and 7c. Enter total here and on line 1 at top of form.)					<b>8.</b>

**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	Title	Telephone No. (     )

# INSTRUCTIONS

## General information

If you have purchased unstamped cigarettes, either over the Internet or from some 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. 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 \$0.064 per cigarette, which calculates to \$1.28 per package of 20.

By law, you can receive up to 200 cigarettes in a single lot or shipment and not be subject to the tax. If you order more than 200 cigarettes in a single lot or shipment, all of the cigarettes purchased are subject to the tax.

**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

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 and/or Oregon Business Identification Number (BIN). If you do not have a BIN, one will be assigned when your report is received.
- **“Period”**—Enter “1” for January, “2” for February, etc., through December.

Enter your name and address information.

Put an X in the appropriate box for type of entity.

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

**Line 1 (at top of form).** Enter the total number of cigarettes purchased in Oregon during the reporting period (from Schedule A, line 8).

**Line 3. Tax due.** Multiply the number of cigarettes entered on line 1 by 0.064.

**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 through January 31, 2003 is 8 percent annually, or 0.6667 percent per month (0.0219 percent per day). As of February 1, 2003, the interest rate is 7 percent annually, or 0.5833 percent per month (0.0192 percent 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

**Contact us by:** Telephone ..... 503-945-8120  
Salem tip line ..... 503-947-2106  
Toll-free tip line ..... 1-866-840-2740

**TTY (hearing or speech impaired; machine only):** 503-945-8617 (Salem) or 1-800-886-7204 (toll-free within Oregon).

**Americans with Disabilities Act (ADA):** This information is available in alternative formats. Call 503-378-4988 (Salem) or 1-800-356-4222 (toll-free within Oregon).

**For general tax information:** [www.dor.state.or.us](http://www.dor.state.or.us)

**Asistencia en español. Llame al 503-945-8618 en Salem.**