



# Form OR-512, Oregon Monthly Tax Report for Nonexempt Cigarettes for Cigarette / Little Cigar Manufacturers, Instructions

2023

## General information

Manufacturers are required by law to file this Oregon tax report to report the number of unstamped cigarette and little cigar sticks distributed in Oregon each month.

**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 the Cigarette Manufacturer Tax Report.

**Note:** Cigars weighing more than 3 pounds per thousand are taxable as "Other Tobacco Products," and are reportable on Oregon Form OR-532, *Oregon Quarterly Tax Return for Manufacturers Distributing Nonexempt Tobacco Products*.

**This tax report and payment of tax are due by 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 Statutes (ORS) 323.080 and 323.335(2).

## Instructions

### Reporting instructions:

- Use a separate Form OR-512 for each month you made purchases.
- Enter information in the boxes at the top as follows:
  - **Month ending:** Enter the month when you received the sticks (January, February, March, etc.).
  - Enter your FEIN or SSN, name, mailing address, city, state, and zip code.

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

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

**Line 4. Penalty and interest.** Enter a **penalty** amount if applicable. A penalty is imposed if you mail your report and pay the tax after the due date. The penalty is 5 percent of the unpaid tax. If you file more than 30 days after the due date, add an additional penalty of 20 percent of the unpaid tax (ORS 305.992).

**Interest.** Interest is charged on any unpaid tax from the due date until the date payment in full is received. The current interest rate can be found on our website under Frequently Asked Questions (FAQ's).

**Sign and date your report.** Don't use red ink or staple your check or money order to this report. **Keep a copy of your return for your records.**

Mail this report with your check payable to:

**Oregon Department of Revenue  
Cigarette Tax  
PO Box 14110  
Salem OR 97309-0471**

## Do you have questions or need help?

[www.oregon.gov/dor](http://www.oregon.gov/dor)  
[questions.dor@dor.oregon.gov](mailto:questions.dor@dor.oregon.gov)

General .....	503-378-4988 or 800-356-4222
Tobacco Compliance Unit.....	503-947-2560
Tipline.....	503-947-2106
Toll-free tipline .....	866-840-2740

Contact us for ADA accommodations or assistance in other languages.