

Form  
**OR-511-IN**

**Oregon**  
**In-state Cigarette Distributor**  
**Quarterly Reconciliation Report**  
**Tax Year 2025**



03392501010000

<b>For Revenue use only</b>
Date received

Due date is by the 20th day following this reporting period.  
The report must be filed quarterly, even if there is no activity during the quarter.

Period end date	Federal employer ID number (FEIN)	Social security number (SSN)	Oregon license or account number
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Business name (complete if reporting with a FEIN)

First name (complete if reporting with a SSN)	Initial	Last name
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DBA/ABN

Address

City	State	ZIP code
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Contact person	Contact phone
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Amended       New name       New mailing address

<b>Part 1—Cigarette stock summary</b>	<b>20-pack</b>	<b>25-pack</b>
	Number of packs	Number of packs
1. Beginning inventory of unstamped cigarettes (from your previous return).		
2. Add cigarettes received from manufacturers and suppliers (attach Schedule OR-CIG-A).		
3. Add customer returns (unstamped and other state stamped).		
4. Subtract ending inventory of unstamped cigarettes (include those cigarettes with other states' stamps affixed).		
5. Total cigarettes distributed during reporting period.		
6. Subtract tax-exempt cigarette distribution and prestamped cigarettes (attach Schedule OR-CIG-C).		
7. Oregon taxable cigarette distribution.		

<b>Part 2—Little cigar stock summary</b>	Number of packs	Number of packs
8. Beginning inventory of unstamped little cigars (from your previous return).		
9. Add little cigars received from manufacturers and suppliers (attach Schedule OR-LC-A).		
10. Add customer returns (unstamped and other state stamped).		
11. Subtract ending inventory of unstamped little cigars (include those little cigars with other states' stamps affixed).		
12. Total little cigars distributed during reporting period.		
13. Subtract tax-exempt little cigars distribution and prestamped little cigars (attach Schedule OR-LC-C).		
14. Oregon taxable little cigars distribution.		

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<b>Part 3—Quantity of unaffixed stamps</b>	Number of stamps	Number of stamps
15. Beginning quantity of unused stamps (from your previous return).		
16. Add “total quantity of stamps purchased” from the stamp purchase schedule on page 3.		
17. Subtract ending quantity of unused stamps.		
18. Subtotal quantity of stamps used during reporting period.		
19. Subtract quantity of stamps that were verified as canceled and refunded by a Department of Revenue agent.		
20. Total quantity of stamps used during reporting period.		
21. Difference: Line 7 plus line 14 minus line 20.		

Under penalties for false swearing [ORS 305.990(4)], I declare that I have examined this report, including accompanying schedules and statements. To the best of my knowledge and belief, it is true, correct, and complete.

Signature	Date
X	
Title	Phone

**Send to:** Cigarette Tax, Oregon Department of Revenue, PO Box 14110, Salem OR 97309-0910



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## Stamp purchase schedule

**Quantity of stamps purchased during this quarterly reporting period**  
(List by date and quantity)