

Form
OR-511-OUT

Oregon
Out-of-state Cigarette Distributor
Quarterly Reconciliation Report
Tax Year 2025



| |
|-------------------------|
| Revenue use only |
| Date received |

Due date is by the 20th day following this reporting period.

This form is for use by an Oregon-licensed distributor whose warehouse is located outside Oregon.
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 |
|-----------------|-----------------------------------|------------------------------|----------------------------------|

Business name (complete if reporting with a FEIN)

| | | |
|---|---------|-----------|
| First name (complete if reporting with a SSN) | Initial | Last name |
|---|---------|-----------|

DBA/ABN

Address

| | | |
|------|-------|----------|
| City | State | ZIP code |
|------|-------|----------|

| | |
|----------------|---------------|
| Contact person | Contact phone |
|----------------|---------------|

☐ Amended ☐ New name ☐ New mailing address

| | 20-pack | 25-pack |
|---|-----------------|-----------------|
| Part 1—Oregon cigarette taxable distribution | Number of packs | Number of packs |
| 1. Number of cigarette packs shipped into Oregon this period (attach Schedule OR-CIG-C). | | |
| 2. Subtract beginning inventory of stamped packs. | | |
| 3. Add ending inventory of stamped packs. | | |
| 4. Subtract stamped product received, such as customer returns. | | |
| 5. Add stamped products: (i) Returned to Manufacturer; (ii) non-Oregon sales; (iii) destroyed affixed stamps; etc. | | |
| 6. Total number of packs stamped this period. | | |
| Part 2—Oregon little cigar taxable distribution | | |
| 7. Number of little cigar packs shipped into Oregon this period (attach Schedule OR-LC-C). | | |
| 8. Subtract beginning inventory of stamped little cigar packs. | | |
| 9. Add ending inventory of stamped little cigar packs. | | |
| 10. Subtract stamped product received, such as customer returns. | | |
| 11. Add stamped products: (i) Returned to Manufacturer; (ii) non-Oregon sales; (iii) destroyed affixed stamps; etc. | | |
| 12. Total number of little cigars packs stamped this period. | | |

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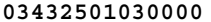


| | | |
|--|--|--|
| Part 3—Oregon stamp reconciliation | | |
| 13. Beginning quantity of unused stamps (equal to the ending quantity from your prior return). | | |
| 14. Add "total quantity of stamps purchased" from the stamp purchase schedule on page 3. | | |
| 15. Subtract ending quantity of unused stamps. | | |
| 16. Subtotal quantity of stamps used during reporting period. | | |
| 17. Subtract quantity of stamps that were verified as cancelled and refunded by a Department of Revenue agent. | | |
| 18. Total quantity of stamps used during reporting period. | | |
| 19. Difference: Line 6 plus line 12 minus line 18. | | |

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



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

**Total quantity of stamps
purchased for this quarter**