



Department of Taxation

P.O. Box 530
Columbus, OH 43216-0530

CIG 51
Rev. 3/09

**Claim for Reimbursement of Cigarette Tax
Illegally or Erroneously Paid and/or
Unused Cigarette Tax Stamps**

Dealer's Account Number 94-
Dealer's Claim Number (Dealer to Complete for Tracking)
State File Number

For the period from _____, 20 ____ to _____, 20 ____ , inclusive.

1. Name _____
Print name of dealer as shown on dealer's license

2. Address _____
Street City State ZIP code

3. _____
If records are located at an address other than line 2, show on line 3.

4. Federal employer identification number or, if none assigned for reporting federal taxes, please enter your Social Security number.

<small>Federal identification number</small>

<small>Social Security number</small>

5. By an illegal or erroneous payment or assessment \$ _____

If claim is based on cigarettes returned to the manufacturer thereof, state total number of such cigarettes with tax stamps affixed and total tax amount:

6. State only stamped x .0625 = \$ _____

7. Less dealers discount (line 6 x .018) = _____

8. Net amount (line 6 minus line 7) \$ _____

9. Combined stamped x .07975 = \$ _____

10. Less dealers discount (line 9 x .018) = _____

11. Net amount (line 9 minus line 10) \$ _____

12. County only stamped x .01725 = \$ _____

13. Less dealers discount (line 12 x .018) = _____

14. Net amount (line 12 minus line 13) \$ _____

If claim is for unused tax stamps, indicate quantity and total face value below.

Unused State Stamps

15. 20 stamps x 1.25 = \$ _____

16. 25 stamps x 1.5625 = _____

17. Total of lines 15 and 16 _____

18. Less dealers discount (line 17 x .018) = _____

19. Net amount (line 17 minus line 18) \$ _____

Unused Combined Stamps

20. 20 stamps x 1.595 = \$ _____
 21. 25 stamps x 1.99375 = _____
 22. Total of lines 20 and 21 _____
 23. Less dealers discount (line 22 x .018) = _____
 24. Net amount (line 22 minus line 23) \$ _____

Unused County Only Stamps

25. 20 stamps x .345 = \$ _____
 26. 25 stamps x .43125 = _____
 27. Total of lines 25 and 26 _____
 28. Less dealers discount (line 27 x .018) = _____
 29. Net amount (line 27 minus line 28) \$ _____
 30. **Total amount of claim (add lines 8, 11, 14, 19, 24 and 29)** \$ _____

See instructions below.

I have examined this claim and any adjustments in computation have been explained to me by the agent.	For Departmental Use Only
Signed _____	Voucher No. _____
Telephone number _____	GRF _____
Date _____	County Tax _____

Instructions

The absence of complete records in the support of this claim will constitute a justifiable ground for disallowance of the claim by the department.

This claim for reimbursement must be filed in accordance with the provisions relative thereto as set forth in Ohio Revised Code section 5743.05. An application shall be filed with the tax commissioner, on the form prescribed by him for such purpose, after it is ascertained that the payment was erroneous, or from the date that cigarettes on which taxes have been paid have been sold in interstate or foreign commerce or have become unsalable; provided that in any event the application for refund of taxes erroneously paid must be filed with the commissioner within three years from the date of such erroneous payment.

A claim for reimbursement of the tax represented by used cigarette tax stamps must be supported by **a copy of the**

cigarette manufacturer's returned goods authorization, a copy of the bill of lading showing the return of such cigarettes to the manufacturer, an affidavit from the cigarette manufacturer acknowledging receipt of cigarettes to which such stamps have been affixed, and a copy of the credit memorandum issued by the manufacturer.

Each dealer must assign a claim number to each claim submitted and shown in space provided for dealer tracking purposes. This number must be in numerical sequence, starting with No. 1. In this way, all dealers submitting claims will have a claim number sequence.

Original copy to be filed with the Department of Taxation, Excise Tax Unit, P.O. Box 530, Columbus, OH 43216-0530. Duplicate copy to be retained by applicant. If you have any questions, please call the Excise Tax Unit at (614) 466-7026.