



Ohio Cigarette Consumer's Use Tax

Reporting Period
For the month of _____, 20 _____

Ohio Revised Code (R.C.) section 5743.32 provides that every person who has acquired cigarettes for use, storage or other consumption in this state shall, on or before the 15th day of the month following receipt of such cigarettes, make and file with the tax commissioner a return showing the amount of cigarettes acquired, together with remittance of the tax thereon; provided that the tax levied in R.C. section 5743.02 and 5743.024 has not been paid.

Name _____
 Address _____
 City _____ State _____ ZIP _____

Instructions

Line 1 – This line should include cigarettes (sticks) shipped into all areas of Ohio except Cuyahoga County reported on the schedule (see reverse side for the schedule to be completed and for a listing of municipalities in Cuyahoga County).
All lines on the return must be completed.

Line 2 – This is the Ohio tax rate.

Line 3 – Multiply line 1 by line 2. This is the tax due on the cigarettes (sticks) shown on line 1. (Ex. 1 carton = 200 sticks.)

Line 4 – This line should include cigarettes (sticks) shipped into Cuyahoga County.

Line 5 – This is the combined Ohio/Cuyahoga County tax rate.

Line 6 – Multiply line 4 by line 5. This is the tax due on the cigarettes (sticks) shown on line 4. (Ex. 1 carton = 200 sticks.)

Line 7 – Add lines 3 and 6. This amount is the total tax due. Make your check payable to the Ohio Treasurer of State.

If you have any questions, please call the Excise Tax Section at (614) 466-7026.

1. Total number of cigarettes (sticks) shipped into Ohio during report period _____	
2. Tax rate	x .0625
3. Tax liability (line 1 x line 2)	\$ _____
4. Total number of cigarettes (sticks) shipped into Cuyahoga County	_____
5. Tax rate	x .07975
6. Tax liability (line 4 x line 5)	\$ _____
7. Total due with this report (add lines 3 and 6)	\$ _____

Signature
Title
Date

I declare under penalties of perjury that this return (including any accompanying schedules and statements) has been examined by me and, to the best of my knowledge and belief, is a true, correct and complete return and report.

Mail report and check or money order covering tax due to the Excise Tax Section, P.O. Box 530, Columbus, OH 43216-0530.

Schedule of Cigarettes Shipped in Ohio

Brand ID (internal use only)	(1) Brand	(2) Manufacturer	(3) Total number of cartons received	(4) Complete address where cartons were received	(5) Complete address where cartons were purchased

Cities and Towns of Cuyahoga County

Bay Village	44140	Maple Heights	44137
Beachwood	44122	Mayfield	44143
Bedford	44146	Mayfield Heights	44124
Bedford Heights	44146	Middleburg Heights	44130
Bentleyville	44022	Midpark	44130
Berea	44017	Moreland Hills	44022
Bratenahl	44108	Newburgh Heights	44105
Brecksville	44141	Noble	44132
Briggs	44134	North Olmsted	44070
Broadview Heights	44141	North Randall	44128
Brooklyn	44144	North Royalton	44133
Brooklyn Heights	44131	Oakwood	44146
Brook Park	44142	Olmsted Falls	44138
Chagrin Falls	44022	Orange	44022
Cleveland	44101-99	Parma	44129
Cleveland Heights	44118	Parma Heights	44130
Cuyahoga Heights	44125	Pepper Pike	44124
East Cleveland	44112	Richmond Heights	44143
Edgewater	44107	Riveredge	44135
Euclid	44117	Rocky River	44116
Fairview Park	44126	Seven Hills	44131
Garfield Heights	44125	Shaker Heights	44122
Gates Mills	44040	Shore	44123
Glenwillow	44139	Solon	44139
Highland Heights	44124	South Euclid	44121
Hunting Valley	44022	Strongsville	44136
Independence	44131	University Heights	44118
Lakewood	44107	Valley View	44131
Lee	44120	Walton Hills	44146
Linndale	44111	Warrensville Heights	44122
Lyndhurst	44124	Westlake	44145
Lyndhurst-Mayfield Heights	44124	Woodmere	44122