

## Ohio Cigarette Tax Return Instructions

All wholesale dealers are required by law to prepare and file a return on or before the 31st day of the month following each semi-annual period, which periods end on June 30 and Dec. 31 of each year. If any part of a semi-annual period is included in an audit of a dealer's records or an inventory by this department, the return for that period should cover only that portion of the period following the audit and/or inventory.

1. Total face value of tax stamps on hand on the first day of the period covered by the return, including both those affixed to packages of cigarettes shown on line 12 and unaffixed stamps. Also include any county only affixed or unaffixed stamps.
2. Total face value of tax stamps PURCHASED (gross amount) during the period covered by the return. DATES SHOWN ON TREASURER'S INVOICES MUST BE USED INSTEAD OF DATES WHEN STAMPS RECEIVED. UNDER NO CIRCUMSTANCES WILL A DEALER BE PERMITTED TO CLAIM TAX STAMPS OR METER IMPRESSIONS PURCHASED DURING ANY PERIOD OTHER THAN THAT COVERED BY THE RETURN. For example, if payment for tax stamps is mailed to the Treasurer of State on June 28 for an invoice issued by the Treasurer on June 30, that purchase must be included in the total amount of all such credits purchased during the period covered by the return even though such stamps were not actually received by the dealer until July 1. All stamps claimed to have been purchased during the period covered by the return must be substantiated by an invoice issued by the Treasurer of State on a date covered by that return.

- 2A. Invoice number of last treasurer's invoice.
3. Total face value of tax stamps that were already affixed to cigarettes when purchased during the period covered by the return.
4. Total face value of tax stamps that were affixed to cigarettes returned to you by your customers or manufacturers' representatives.
5. Total of lines 1, 2, 3, and 4.
6. Total face value of tax stamps on hand at close of business on the last day of the period covered by the return. Include both unaffixed and those affixed to cigarettes reflected on line 18, and tax stamps in transit from the Treasurer of State.
7. Total face value of tax stamps returned to this department for refund, or which were sold to an agency of the federal government during the period covered by the return.
8. Total face value of tax stamps affixed to cigarettes previously purchased but returned to the manufacturer for credit during the period covered by the return.
9. Total of lines 6, 7, and 8.
10. Value of tax stamps used during the period covered by the return. Line 5 minus line 9.
- 10A. State portion of combined stamps used. Line 10 x .784.
- 10B. County portion of combined stamps used. Line 10 x .216.

See additional instructions on reverse side.

**\*Note:** Out-of-state wholesalers begin with line 22.

11. Number of UNSTAMPED cigarettes on hand on the first day of the period covered by the return. Unstamped cigarettes include cigarettes with no stamps, cigarettes with foreign state stamps and cigarettes with Cuyahoga County-only stamps.
12. Number of OHIO STAMPED cigarettes on hand on the first day of the period covered by the return. Ohio stamped cigarettes include only cigarettes with Ohio stamps or combination Ohio/Cuyahoga County stamps.
13. Total number of unstamped cigarettes purchased from manufacturers/importers during the period covered by the return (as reported on Schedule 59).
14. Total number of cigarettes purchased from other licensed wholesalers with prior consent, including those to which tax stamps were affixed by persons from whom they were purchased (as reported on Schedule 59A).
15. Total number of cigarettes returned to you by your customers and manufacturers' representatives. This includes both Ohio stamped cigarettes and foreign state stamped cigarettes.
16. Total of lines 11, 12, 13, 14 and 15.
17. Number of UNSTAMPED cigarettes on hand at the close of business on the last day of the period covered by the return. Unstamped cigarettes include cigarettes with no stamps, cigarettes with foreign state stamps, and cigarettes with Cuyahoga County-only stamps.
18. Number of OHIO STAMPED cigarettes on hand at close of business on the last day of the period covered by the return. Ohio stamped cigarettes include only cigarettes with Ohio stamps or combination Ohio/Cuyahoga County stamps.
19. Total number of cigarettes sold in interstate commerce or to an agency of the federal government during the period covered by the return (as reported on Schedule 95).
20. Total number of cigarettes returned to the manufacturer for credit during the period covered by the return. This includes both stamped and unstamped cigarettes.
21. Total of lines 17, 18, 19 and 20.
22. Total number of unstamped cigarettes sold to other licensed wholesalers with prior consent (Schedule 96).
23. Total number of cigarettes sold with liability in Ohio during the period covered by the return. Line 16 minus lines 21 and 22.
24. Ohio tax rate.
25. Tax liability for Ohio sales of cigarettes during the period covered by the return. Line 23 x .0625.
26. Net amount of Ohio tax stamps used during the period. Add amounts shown on line 10, state column and line 10A, Combined column.
27. State tax deficiency. Line 25 minus line 26.

#### **Cuyahoga County Section**

1. Sales of cigarettes (stick) made into Cuyahoga County.
  2. Cuyahoga County tax rate.
  3. Tax liability for Cuyahoga County sales of cigarettes during the period covered by the return. Line 1 x \$.01725.
  4. Net amount of Cuyahoga County tax stamps used during the period. Add amounts shown on line 10, county column and line 10B, Combined column.
  5. County tax deficiency. Line 3 minus line 4.
- Amount Paid – Total tax deficiency due. Add line 27 and line 5 (Cuyahoga County section). You may not use an overage to offset a deficiency.

**\*Note: Overages on either line 27 or line 5 (Cuyahoga County section) may not be used to offset deficiencies.**