



## Ohio Cigarette Tax Return

Account \_\_\_\_\_

Name \_\_\_\_\_

Address \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ ZIP \_\_\_\_\_

**Notify immediately if ownership  
or address changes.**

Ohio Cigarette Tax Return for the period

\_\_\_\_\_ to \_\_\_\_\_

	State	Combined	County
1. Opening tax stamp inventory (from line 6 of the previous period's return)	\$	\$	\$
2. Tax stamps purchased	\$	\$	\$
2A. Last invoice (invoice no.) _____			
3. Tax paid by supplier (from Ohio form CIG 59A for the same period)	\$	\$	\$
4. Tax on cigarettes returned by customers	\$	\$	\$
5. Total available ( <b>add</b> lines 1, 2, 3 and 4)	\$	\$	\$
6. Closing stamp inventory (affixed and unaffixed)	\$	\$	\$
7. Used on exempt sales	\$	\$	\$
8. Used on cigarettes returned to manufacturer	\$	\$	\$
9. Total accounted for ( <b>add</b> lines 6, 7 and 8)	\$	\$	\$
10. Net stamps used (line 5 <b>minus</b> line 9)	\$	\$	\$
10A. State portion (line 10, Combined column, <b>times</b> .784)		\$	
10B. County portion (line 10, Combined column, <b>times</b> .216)		\$	

(See reverse side.)

11. Opening cigarette inventory unstamped (from line 17 of the previous period's return)	
12. Opening cigarette inventory stamped (from line 18 of the previous period's return)	
13. Unstamped cigarettes purchased from manufacturers/importers (from Ohio form CIG 59)	
14. Cigarettes purchased from wholesalers (from Ohio form CIG 59A)	
15. Cigarettes returned by customers	
16. Total to be accounted for ( <b>add</b> lines 11, 12, 13, 14 and 15)	
17. Closing cigarette inventory unstamped	
18. Closing cigarette inventory stamped	
19. Exempt sales (from Ohio form CIG 95)	
20. Returned to manufacturer	
21. Total accounted for ( <b>add</b> lines 17, 18, 19 and 20)	
22. Sales without liability (from Ohio form CIG 96)	
23. Sales with liability (line 16 <b>minus</b> lines 21 and 22)	
24. Tax rate	\$ .0625
25. Tax liability (line 22 times line 24)	\$
26. Ohio stamps used ( <b>add</b> lines 10, State column, and 10A)	\$
27. State deficiency (line 25 <b>minus</b> 26)	\$

**Cuyahoga County return only:**

1. Cuyahoga County stick sales	
2. Tax rate	\$ .01725
3. Tax liability (line 1 times line 2)	\$
4. Cuyahoga County stamps used (add line 10, County column, and line 10B)	\$
5. Cuyahoga County deficiency (line 3 <b>minus</b> line 4)	\$

Amount paid (line 27 <b>plus</b> Cuyahoga County section line 5)*	\$
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**\*Note: Overages on either line 27 or line 5 (Cuyahoga County-only section) may not be used to offset deficiencies.**

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.

Signature \_\_\_\_\_ Title \_\_\_\_\_ Date \_\_\_\_\_

**Please print cigarette account number on remittance and make payable to the Ohio Treasurer of State.** Mail with check or money order covering tax deficiency to Ohio Department of Taxation, P.O. Box 530, Columbus, OH 43216-0530.