

Instructions for Completing Dealer's Monthly Report of Unstamped/Stamped Cigarette Purchases From Another Licensed Wholesaler

In the event that you have received unstamped cigarettes during the month from another licensed wholesaler or purchased stamped cigarettes from another licensed wholesaler, a CIG 59A is required. A report is required every month that the account is active.

Header	All lines must be completed.
Column 1	Enter date cigarettes are received.
Column 2	Enter wholesaler invoice number. Care should be taken not to erroneously enter bill of lading, standing order number, P.O. number or any number other than the invoice number.
Column 3	Enter consent to transport number issued by the Ohio Department of Taxation, Excise Section (prior to shipment) from the licensed wholesalers you have purchased unstamped cigarettes from.
Column 4 through 7	Enter names of licensed wholesalers from whom unstamped cigarettes are purchased and the number of cigarettes received from each.
Column 8	Enter names and account numbers of licensed wholesalers from whom stamped cigarettes are purchased along with the number of cigarettes received.

The receipts should be entered daily with a separate line used for each invoice.

Only those cigarettes actually received during the month covered by the report should be reported. In the case of a short shipment, report only those cigarettes actually received. The back order should then be reported in the month actually received, using the invoice number to which the back order applies.

Each column should be totaled and the total entered on the "Page Total" line at the bottom of the report. If only one page is required for the month, the "Summary Total" will be the same as the "Page Total." If more than one page is used, page totals should be summarized and the summary total entered on the "Summary Total" line of the last page of the report for each supplier of unstamped cigarettes.

Grand totals for the proper months should then be combined and the result inserted on line 14 of the semiannual Ohio cigarette tax return. Should you have stamped purchases, the dollar amount of the stamps affixed will be reported on line 3 (tax paid by supplier) with the stamped cigarettes included on line 14 of the semiannual Ohio cigarette tax return.

The value of the tax stamps still in inventory on these cigarettes will be included on line 6, and the cigarettes still in inventory will be included on line 18.

This report must be completed if cigarettes were received from another licensed wholesaler unstamped, or stamped cigarettes were purchased from another licensed wholesaler during the month.