



# Instructions for Completing Dealer's Monthly Report of Unstamped Cigarette Purchases Received From Licensed Manufacturers or Importers in Ohio

- Header Complete all information.
- Column 1 Enter date cigarettes are received.
- Column 2 Enter manufacturer's invoice number. **Care should be taken not to erroneously enter bill of lading, standing order number, purchase order number, or any number other than the invoice number.**
- Column 3 through 8 Enter the name of the manufacturer or importer in the header, through 8 then enter the number of unstamped cigarettes received from the manufacturer or importer you have purchased cigarettes from in the appropriate columns. **Purchases of stamped cigarettes must be reported on a CIG-59A.**

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 recorded.** In the case of a short shipment, record only

those cigarettes actually received. The back order should then be recorded on the date received, using the invoice number to which the back order applies.

Each column should be totaled by manufacturer or importer 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 by manufacturer or importer and the summary total entered on the "Summary Total" line of the last page of the report for unstamped receipts.

Summary totals for the month should be combined and the result inserted in the Grand Total box. Grand totals for the proper months should then be combined and the result inserted on line 13 of the semiannual Ohio cigarette tax return.

In the event you have not received cigarettes during the month covered by the report, please complete the upper portion of the form and insert the word "NONE" on the first line of Column 1. A report is required for every month the account is active.

**This report must be completed and filed even if no cigarettes were received unstamped from a licensed manufacturer/importer during the month.**