



## Instructions for Completing Master Settlement Agreement Report (Form MSA 60)

The state of Ohio is a signatory to the agreement that was reached between various cigarette manufacturers/importers and the states. This agreement is commonly known as the Master Settlement Agreement (MSA).

Ohio's participation in the MSA-mandated legislation requires manufacturers who are not signatories to the MSA to pay into an escrow account a sum roughly equivalent to that which is paid by the participating manufacturers. This legislation also requires this department to gather information concerning sales of cigarette and roll-your-own tobacco into Ohio that is manufactured/imported by non-participating manufacturers/importers. This information will be provided to the Ohio attorney general for use in administering the agreement.

### Schedule of Brands Covered by the MSA

A schedule of all brands legal for sale in Ohio can be found by going to the attorney general's Web site. The address is:

[www.ag.state.oh.us](http://www.ag.state.oh.us)

This site contains both participating brands and non-participating brands. Brands that are manufactured by participating manufacturers are designated as (PM); brands that are manufactured by non-participating manufacturers are designated as (NPM). **Only brands with the (NPM) designation need to be reported on this form.** Any brands not listed on this site are illegal for sale in the state of Ohio.

### Master Settlement Agreement Report

The Master Settlement Agreement Report (MSA 60) must be filed by all stamping cigarette wholesalers and licensed other tobacco products distributors. This report must be filed monthly or quarterly and is due by the last day of the month following the reporting period.

### Alternate Reports

You may elect to design your own reports. Alternate forms are permissible as long as all the required information is provided and is in the same format as this form.

### Required Reporting

All stamping cigarette wholesalers must file monthly. Other tobacco products (OTP) distributors filing status is the same

as their filing requirements for the OTP tax return. An MSA 60 must be filed regardless of activity.

**Heading** – Complete the month or quarter covered by this report. The report must start with the first day of the period and end with the last day of the period.

**Column 1 – Cigarette Wholesalers:** Report all brands of **NPM** cigarettes sold into the state of Ohio on which you affixed an Ohio tax stamp. Nonstamping wholesalers do not have to report any cigarette product. The brand name and manufacturer must be the same as it appears on the Ohio attorney general's Web site.

**OTP Distributors:** Report all brands of **NPM roll-your-own tobacco** on which you paid the Ohio other tobacco products tax and distributed into the state of Ohio. OTP distributors should not report cigarette sales; the cigarette wholesaler that applied the tax stamp will report these sales. The brand name and manufacturer must be the same as it appears on the Ohio attorney general's Web site.

**Column 2** – List the product manufacturer for all of the brands listed in column 1. The manufacturer name must be the same as the Ohio attorney general's Web site to be considered legal.

**Column 3** – Report the number of cartons of cigarettes you stamped with an Ohio tax stamp for each brand reported in column 1. For purposes of this report, a carton refers to cartons containing 200 cigarettes. If you have sold cartons of other than 200, please indicate such in this column. **Only licensed cigarette stamping wholesalers should report anything in column 3.**

**Column 4** – For each brand reported in column 1, report in ounces the quantity of roll-your-own tobacco on which you paid the Ohio OTP tax.

Sign and date the report and return it to:

Ohio Department of Taxation  
Excise Tax Unit  
P. O. Box 530  
Columbus, OH 43216-0530

If you have any questions, please contact the Ohio Department of Taxation, Excise Tax Section, at (614) 466-7026.