



Department of Taxation

P.O. Box 530  
Columbus, OH 43216-0530

OTP 2  
Rev. 4/09

## Other Tobacco Products Tax Return In-state Distributors

*Return and payment are due on or before  
the last day of the month following the  
reporting period.*

Reporting period \_\_\_\_\_ 20 \_\_\_\_\_  
Account number \_\_\_\_\_  
Name \_\_\_\_\_  
Address \_\_\_\_\_  
City \_\_\_\_\_ State \_\_\_\_\_ ZIP code \_\_\_\_\_

For Department of Taxation  
Use Only

**Purchases:**

1. Total purchases (from Schedule A) ..... \$ \_\_\_\_\_

**Credits:**

2. Sales in interstate commerce (from Schedule B) ..... \$ \_\_\_\_\_

3. Returned to manufacturer (from Schedule C) ..... \$ \_\_\_\_\_

4. Destroyed with prior approval (from Schedule D) ..... \$ \_\_\_\_\_

5. Total credits (line 2 **plus** 3 **plus** 4) ..... \$ \_\_\_\_\_

**Tax Liability:**

6. Net taxable value (line 1 **minus** line 5) ..... \$ \_\_\_\_\_

7. Tax (line 6 **multiplied by** 17%) ..... \$ \_\_\_\_\_

8. Less discount, if applicable (line 7 **multiplied by** 2.5%) ..... \$ \_\_\_\_\_

9. Interest on late payment (see instructions) ..... \$ \_\_\_\_\_

10. Late filing charge (\$50 or 10% of line 7, whichever is greater) – **See Instructions** ..... \$ \_\_\_\_\_

11. Total amount due (line 7 **minus** 8, or line 7 **plus** line 9) ..... \$ \_\_\_\_\_

**Additional Transactions:**

12. Purchases of tax-paid other tobacco products (from Schedule E) ..... \$ \_\_\_\_\_

13. Sales of tax-paid other tobacco products to other Ohio licensed distributors (from Schedule G) \$ \_\_\_\_\_

Make check or money order payable to Ohio Treasurer of State and mail to Ohio Department of Taxation, P.O. Box 530, Columbus, OH 43216-0530. This return and payment must be **received** by the last day of the month following the reporting period.

**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 \_\_\_\_\_ Telephone \_\_\_\_\_

**See instructions on reverse side.**

## Instructions for Other Tobacco Products Tax Return

**General Instructions** – Every **primary and secondary** distributor must complete an Other Tobacco Products Tax Return each period whether or not there are any transactions to report. Mail the return, supporting schedules and remittance to Ohio Department of Taxation, P.O. Box 530, Columbus, OH 43216-0530. The tax return must be **received** by the last day of the month following the reporting period.

### Purchases:

**Line 1** – Complete Schedule A by entering each invoice on which untaxed other tobacco products (OTP) were purchased during the period. The purchases should be listed at wholesale price. “Wholesale price” means the invoice price, including all federal excise taxes, at which the manufacturer of the tobacco product sells the tobacco product to unaffiliated distributors, excluding any discounts based on the method of payment of the invoice or on time of payment of the invoice. “Other tobacco products” means any product made from tobacco, other than cigarettes, that is made for smoking or chewing, or both, and snuff (excluding cigarette paper). Enter the total from Schedule A on line 1.

### Credits:

**Line 2** – Complete Schedule B by entering the wholesale price as defined above (not your selling price) of tobacco products sold outside Ohio. The complete address of purchaser must be included. Sales to different states **must** be recorded on separate schedules. Enter the total from all Schedule Bs on line 2.

**Line 3** – Complete Schedule C by entering the wholesale price of tobacco products that were returned to the manufacturer during the period. Enter the total from Schedule C on line 3.

**Line 4** – Complete Schedule D by entering the wholesale price of tobacco products destroyed with prior approval from the Department of Taxation.

**Line 5** – Add lines 2, 3 and 4.

### Tax Liability:

**Line 6** – Line 1 minus line 5.

**Line 7** – Multiply line 6 by 17%.

**Line 8** – If the return is received by the Department of Taxation (not postmarked) by the last day of the month following the reporting period, you are entitled to a 2.5% discount. If you are eligible for the discount, multiply line 7 by 2.5%.

**Line 9** – If your tax liability is not paid on or before the due date, you are subject to interest from the date the tax report was due until the date the tax report was actually received. The interest rate is determined on a calendar year basis and can change from year to year. **Please refer to our Web site at [tax.ohio.gov](http://tax.ohio.gov) for the current interest rate.** An example of an interest calculation is as follows:

Tax due:	\$5,000
Report due:	2/28/06
Report filed:	4/19/06
Days late:	50
Interest rate:	6% (rate for year 2006)

$$\frac{50 \text{ days}}{365 \text{ days}} \times 6\% \times \$5,000 = \$41.10 \text{ interest}$$

**Line 10** – If your tax return is not received by the due date, you may be billed for a late filing charge of \$50 or 10% of the tax due, whichever is greater.

**Line 11** – Line 7 minus line 8 **OR** line 7 plus line 9. Make remittance payable to Ohio Treasurer of State, write your account number and reporting period on your remittance, and submit in the enclosed envelope.

### Additional Transactions:

**Line 12** – Complete Schedule E by entering each invoice number with the cost of all tobacco products purchased from another licensed Ohio other tobacco products distributor. Schedule E must include the distributor’s OTP license number, the name of the distributor from whom the product was purchased, date of invoice, and the invoice cost. Enter the total cost from Schedule E on line 12.

**Line 13** – Complete Schedule G by entering each invoice number with the cost of all tobacco products sold to other licensed distributors on which the Ohio other tobacco products tax has been paid. Schedule G must include the purchaser’s OTP account number, name of the purchaser, the complete ship to address of the purchaser, date of invoice and the wholesale cost. Enter the total cost from Schedule G on line 13.

If you have any questions concerning Ohio’s other tobacco products tax, please contact the Ohio Department of Taxation, Excise Tax Section, P.O. 530, Columbus, OH 43216-0530, or call us at (855) 466-3921.