



Department of Taxation

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

OTP 6
Rev. 4/09

Other Tobacco Products Tax Return Out-of-State Distributor

Reporting Period
For the period of _____ 20 _____

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

For Department of Taxation Use Only
--

Account number _____

Name _____

Address _____

City _____ State _____ ZIP _____

-
- 1. Wholesale cost of tobacco products sold into Ohio (Schedules H and I) \$ _____
 - 2. Credits (from Schedule F) \$ _____
 - 3. Net taxable value (line 1 **minus** line 2) \$ _____
 - 4. Tax (line 3 **multiplied by** 17%) \$ _____
 - 5. Less discount, if applicable (line 4 **multiplied by** 2.5%) \$ _____
 - 6. Interest on late payment (see instructions) \$ _____
 - 7. Late filing charge (\$50 or 10% of line 4, whichever is greater). See instructions \$ _____
 - 8. Total amount due (line 4 **minus** line 5, or line 4 **plus** line 6) \$ _____
-

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.

Other Tobacco Products Tax Instructions for Out-of-State Distributor Tax Return

General Instructions – Every out-of-state distributor of other tobacco products must file a 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.

Line 1 – Enter the wholesale price of the tobacco products that were sold into Ohio on which you will be paying the tax during the period. Complete Schedule I (Sales of Other Tobacco Products for Sale in Ohio to Licensed Distributors) and Schedule H (Sales of Other Tobacco Products to Ohio Retailers or Consumers). “Wholesale price” is the gross invoice price including federal excise taxes at which a manufacturer of the tobacco product sells the tobacco to unaffiliated distributors, excluding all trade discounts and other reductions in manufacturer’s price. “Other tobacco products” means any product made from tobacco, other than cigarettes, that is made for smoking, chewing or both; and snuff (excluding cigarette paper).

Line 2 – Complete Schedule F by entering the wholesale price as defined above (not your selling price) of tobacco products returned to you by your Ohio customers and which tax was previously paid.

Line 3 – Line 1 minus line 2.

Line 4 – Multiply line 6 by 17%.

Line 5 – 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 4 by 2.5%.

Line 6 – 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 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 2000)

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

Line 7 – 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 8 – Line 4 minus line 5 **OR** line 4 plus line 6. Make remittance payable to Ohio Treasurer of State, write your account number and reporting period on your remittance, and submit in the enclosed envelope.

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