



Other Tobacco Products Tax Return Out-of-State Distributors

Print or Type	Reporting period _____ Account number _____ Name _____ Address _____ City _____ State _____ ZIP code _____
Tobacco Products	1. Wholesale cost of tobacco products sold into Ohio (from Schedules H and I) 1. \$ _____ 2. Credits (from Schedule F) 2. \$ _____ 3. Net taxable value (line 1 minus line 2) 3. \$ _____ 4. Tax (line 3 multiplied by 17%) 4. \$ _____
Little Cigars	5. Wholesale cost of tobacco products sold into Ohio (from Schedules H-LC and I-LC) ... 5. \$ _____ 6. Credits (from Schedule F-LC) 6. \$ _____ 7. Net taxable value (line 5 minus line 6) 7. \$ _____ 8. Tax (line 7 multiplied by 37%) 8. \$ _____
Totals	9. Total tax (line 4 plus line 8) 9. \$ _____ 10. Less discount, if applicable (line 9 multiplied by 2.5%) 10. \$ _____ 11. Interest on late payment (see instructions) 11. \$ _____ 12. Late filing charge (\$50 or 10% of line 9, whichever is greater) – see instructions 12. \$ _____ 13. Total amount due (line 9 minus 10, or line 9 plus line 11 plus line 12) 13. \$ _____
Sign Here	<p>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.</p> <p>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.</p> Signature _____ Title _____ Date _____ Telephone _____

Instructions for Other Tobacco Products Tax Return

Other tobacco products and little cigars must now be reported separately beginning with the reporting period including Oct. 1, 2013.

General Instructions – Every **out-of-state** distributor of other tobacco products and little cigars must complete and file this tax return for each period whether or not there are any transactions to report. Mail the return, supporting schedules and payment to Ohio Department of Taxation, P.O. Box 530, Columbus, OH 43216-0530. The tax return and payment must be **received** by the last day of the month following the reporting period.

Lines 1 and 5 – Enter the wholesale price of the tobacco products and little cigars that were sold into Ohio upon which you will be paying the excise tax for the stated period. Complete Schedule H, Sales of Other Tobacco Products to Ohio Retailers or Consumers; Schedule H-LC, Sales of Little Cigars to Ohio Retailers or Consumers; Schedule I, Sales of Other Tobacco Products for Sale in Ohio to Licensed Distributors; and Schedule I-LC, Sales of Little Cigars for Sale in Ohio to Licensed Distributors. Enter the totals from Schedules H and I on line 1 and the totals from Schedules H-LC and I-LC on line 5. “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). Little cigars are defined as any roll for smoking, other than cigarettes, made wholly or in part of tobacco that uses an integrated cellulose acetate filter or other filter and is wrapped in any substance containing tobacco, other than natural leaf tobacco.

Lines 2 and 6 – Complete Schedules F and F-LC by entering the wholesale price as defined above (not your selling price) of other tobacco products and little cigars that were returned to you by your Ohio customers and upon which the excise tax was previously paid. Enter the total from all Schedule Fs on line 2 and from all Schedule F-LCs on line 6.

Line 3 – Line 1 minus line 2.

Line 4 – Multiply line 3 by 17%.

Line 7 – Line 5 minus line 6.

Line 8 – Multiply line 7 by 37%.

Line 9 – Add lines 4 and 8.

Line 10 – If the return is **received** by the Ohio Department of Taxation by the last day of the month following the reporting period, you are entitled to a 2.5% discount. If you qualify for the discount, multiply line 9 by 2.5%. Postmarks prior to the last day of the month are not acceptable to qualify you for the discount.

Line 11 – 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:	2/28/13
Report filed:	4/19/13
Days late:	50
Interest rate:	3% (rate for year 2013)

$$\frac{50 \text{ days}}{365 \text{ days}} \times 3\% (.03) \times \$5,000 = \$20.55 \text{ interest}$$

Line 12 – 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 13 – Line 9 minus line 10 **OR** line 9 plus line 11 plus line 12. Make check or money order payable to Ohio Treasurer of State, write your account number and reporting period on your remittance, and mail to the listed address.

If you have any questions concerning Ohio's other tobacco products tax, please contact the Ohio Department of Taxation, Excise and Energy Tax Division, P.O. 530, Columbus, OH 43216-0530, or call us at (855) 466-3921, option 3.