



## Instructions for Completing Master Settlement Agreement Report (Form ET-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/site\\_map\\_citizen\\_services.htm](http://www.ag.state.oh.us/site_map_citizen_services.htm)

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 Report (ET-60) must be filed by all stamping cigarette wholesalers and licensed Other Tobacco Products Distributors. This report must be filed monthly 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 in the same format as this form.

### Alternate Reporting:

Under certain circumstances you may qualify to report on an annual, rather than a monthly, basis. If all products sold by you are manufactured by signatories to the MSA or you handle little or no cigarette or roll-your-own tobacco products produced by non-participating manufacturers, we are permitted to allow annual, rather than monthly, reporting.

**Heading** – Complete the month or other period covered by this report. Reports must cover one-month periods unless you have been approved to file on an annual basis.

**Column 1 – Cigarette wholesalers:** Report the brand of any cigarettes sold with an Ohio tax stamp in Ohio that is listed with the (NPM) designation.

**OTP Distributors:** Report only sales of roll-your-own tobacco to a retailer or consumer in Ohio that is listed with the (NPM) designation. OTP distributors should not report cigarette sales; the cigarette wholesaler that applied the tax stamp will report these sales.

**Column 2** – List the product manufacturer for any of the brands listed in column 1. If the manufacturer is not known, report the supplier.

**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** – Report in ounces the quantity of roll-your-own tobacco sold to a retailer or consumer in Ohio for each brand listed in column 1.

Sign and date the report and return it to:

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