



**Department of Taxation**  
 P.O. Box 530  
 Columbus, OH 43216-0530

CIG 51  
 Rev. 9/15

<b>Dealer's Account Number</b>
<b>94-</b>
<b>Dealer's Claim Number (Dealer to Complete for Tracking)</b>
<b>State File Number</b>

## Claim for Reimbursement of Cigarette Tax Illegally or Erroneously Paid and/or Unused Cigarette Tax Stamps

For the period from \_\_\_\_\_, 20\_\_\_\_ to \_\_\_\_\_, 20\_\_\_\_, inclusive.

1. Name \_\_\_\_\_  
Print name of dealer as shown on dealer's license

2. Address \_\_\_\_\_  
Street City State ZIP code

3. \_\_\_\_\_  
If records are located at an address other than line 2, show on line 3.

4. Federal employer identification number or, if none assigned for reporting federal taxes, please enter your Social Security number.

Federal identification number	Social Security number

5. By an illegal or erroneous payment or assessment.....\$ \_\_\_\_\_

**If claim is based on cigarettes returned to the manufacturer prior to July 1, 2015**, state total number of such cigarettes with tax stamps affixed and total tax amount:

- 6. State only stamped..... x .0625 = \$ \_\_\_\_\_
- 7. Less dealers discount (line 6 x .018)..... = \_\_\_\_\_
- 8. Net amount (line 6 minus line 7).....\$ \_\_\_\_\_
- 9. Combined stamped..... x .07975 = \$ \_\_\_\_\_
- 10. Less dealers discount (line 9 x .018)..... = \_\_\_\_\_
- 11. Net amount (line 9 minus line 10).....\$ \_\_\_\_\_
- 12. County only stamped..... x .01725 = \$ \_\_\_\_\_
- 13. Less dealers discount (line 12 x .018)..... = \_\_\_\_\_
- 14. Net amount (line 12 minus line 13).....\$ \_\_\_\_\_

**If claim is based on cigarettes returned to the manufacturer after June 30, 2015**, state total number of such cigarettes with tax stamps affixed and total tax amount:

- 15. State only stamped..... x .08 = \$ \_\_\_\_\_
- 16. Less dealers discount (line 15 x .018)..... = \_\_\_\_\_
- 17. Net amount (line 15 minus line 16).....\$ \_\_\_\_\_
- 18. Combined stamped..... x .09725 = \$ \_\_\_\_\_
- 19. Less dealers discount (line 18 x .018)..... = \_\_\_\_\_
- 20. Net amount (line 18 minus line 19).....\$ \_\_\_\_\_
- 21. County only stamped..... x .01725 = \$ \_\_\_\_\_
- 22. Less dealers discount (line 21 x .018)..... = \_\_\_\_\_
- 23. Net amount (line 21 minus line 22).....\$ \_\_\_\_\_

If claim is for unused tax stamps, indicate quantity and total face value below.

**Unused State Stamps**

24. 20 stamps ..... x 1.60 = \$ \_\_\_\_\_  
 25. 25 stamps ..... x 2.00 = \_\_\_\_\_  
 26. Total of lines 24 and 25..... \_\_\_\_\_  
 27. Less dealers discount (line 26 x .018) ..... = \_\_\_\_\_  
 28. Net amount (line 26 minus line 27) ..... \$ \_\_\_\_\_

**Unused Combined Stamps**

29. 20 stamps ..... x 1.945 = \$ \_\_\_\_\_  
 30. 25 stamps ..... x 2.43125 = \_\_\_\_\_  
 31. Total of lines 29 and 30..... \_\_\_\_\_  
 32. Less dealers discount (line 31 x .018) ..... = \_\_\_\_\_  
 33. Net amount (line 31 minus line 32) ..... \$ \_\_\_\_\_

**Unused County Only Stamps**

34. 20 stamps ..... x .345 = \$ \_\_\_\_\_  
 35. 25 stamps ..... x .43125 = \_\_\_\_\_  
 36. Total of lines 34 and 35..... \_\_\_\_\_  
 37. Less dealers discount (line 36 x .018) ..... = \_\_\_\_\_  
 38. Net amount (line 36 minus line 37) ..... \$ \_\_\_\_\_  
 39. **Total amount of claim (add lines 8, 11, 14, 17, 20, 23, 28, 33 and 38)** ..... \$ \_\_\_\_\_

*See instructions below.*

I have examined this claim and any adjustments in computation have been explained to me by the agent.  _____ Signed  _____ Telephone number _____ Date _____	<b>For Departmental Use Only</b>
	Voucher No. _____
	GRF _____
	County Tax _____

**Instructions**

The absence of complete records in the support of this claim will constitute a justifiable ground for disallowance of the claim by the department.

This claim for reimbursement must be filed in accordance with the provisions relative thereto as set forth in Ohio Revised Code section 5743.05. An application shall be filed with the tax commissioner, on the form prescribed by him for such purpose, after it is ascertained that the payment was erroneous, or from the date that cigarettes on which taxes have been paid have been sold in interstate or foreign commerce or have become unsalable; provided that in any event the application for refund of taxes erroneously paid must be filed with the commissioner within three years from the date of such erroneous payment.

A claim for reimbursement of the tax represented by used cigarette tax stamps must be supported by a **copy of the cigarette manufac-**

**turer's returned goods authorization, a copy of the bill of lading showing the return of such cigarettes to the manufacturer, an affidavit from the cigarette manufacturer acknowledging receipt of cigarettes to which such stamps have been affixed, and a copy of the credit memorandum issued by the manufacturer.**

Each dealer must assign a claim number to each claim submitted and shown in space provided for dealer tracking purposes. This number must be in numerical sequence, starting with No. 1. In this way, all dealers submitting claims will have a claim number sequence.

Original copy to be filed with the Department of Taxation, Excise Tax Unit, P.O. Box 530, Columbus, OH 43216-0530. Duplicate copy to be retained by applicant. If you have any questions, please call the Excise Tax Unit at (855) 466-3921.