



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

Cigarette Floor Stock Tax Return Ohio Stamping Wholesaler

Account number \_\_\_\_\_

Name \_\_\_\_\_

Address \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ ZIP \_\_\_\_\_

- 1. State only tax indicia (stamps) affixed and unaffixed (as measured by individual cigarettes)
2. Combined state indicia affixed and unaffixed (as measured by individual cigarettes)
3. Total on which additional tax must be paid (line 1 plus line 2)
4. Gross additional tax liability (line 3 multiplied by \$.0175)
5. Discount (line 4 multiplied by 1.8%)
6. Net additional tax liability (line 4 minus line 5)

Table with 6 rows for tax liability calculations, with dollar signs in the right column.

This tax return and payment must be received by Sept. 30, 2015.

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 \_\_\_\_\_ Email \_\_\_\_\_

Please print cigarette account number on remittance and make payable to the Treasurer of the State of Ohio and mail return to the Ohio Department of Taxation, P.O. Box 530, Columbus, OH 43216-0530.

Instructions for Ohio Stamping Wholesaler Floor Stock Tax Return

General Instructions - All Ohio stamping cigarette wholesalers must file a floor stock tax return and pay the applicable tax on all cigarette tax indicia (stamps), both affixed and unaffixed, on hand as of the close of business on June 30, 2015, as reported on your Ohio Cigarette Tax return (CIG-58) for the period ending June 30, 2015.

Line 1 - Divide the amount shown on line 6 of your Ohio Cigarette Tax return (CIG-58), state column, by .0625. (To-

tal dollar amount divided by old tax rate. Ex. \$12.50 ÷ .0625 = 200 sticks)

Line 2 - Divide the amount shown on line 6 of your Ohio Cigarette Tax return (CIG-58), combined column, by .07975. (Total dollar amount divided by the old tax rate. Combined state only increased. County only rate remains unchanged.)

Line 3 - Total cigarettes on which additional tax must be paid. Add line 1 plus line 2.

Line 4 - Line 3 multiplied by \$.0175. This is your gross additional tax liability.

Line 5 - Line 4 multiplied by 0.018. This is the amount of your discount.

Line 6 - Line 4 minus line 5. This is your net tax liability.