

Instructions for Completing the Cigarette Manufacturer Report

Note: If multiple brands are sold on the same invoice, each brand must be reported on a separate line with total stick quantity.

Header – Complete all information. This includes the manufacturer's license account number assigned by the Ohio Department of Taxation, the company's legal name and the period for which you are reporting sales of untaxed cigarettes into the state.

Cigarette Sales – Complete all information

Column 1: Enter the name of the purchasing wholesaler to whom you have sold cigarettes

Column 2: Enter the wholesaler's account number

Column 3: Enter the shipping address for the cigarettes

Column 4: Enter the invoice number

Column 5: Enter the invoice date

Column 6: Enter the brand name of the cigarette

Column 7: Enter the total stick quantity

Additional copies of this report may be used, as necessary.

This report must be received by the last day of the month following the reporting period.

A report is due each period regardless of activity.

Mail the report to:
Ohio Department of Taxation
P.O. Box 530
Columbus, OH 43216-530

Electronic Filers: You may submit an Excel spreadsheet as long as all of the detailed sales information that is required on this form is included in your report. Please include a copy of this report (CIG-98) with the header information and signature complete when uploading your information to our FTP server.