



## Other Tobacco Products Tax Return In-State Distributors

<b>Print or Type</b>	Reporting period _____ Account number _____ Name _____ Address _____ City _____ State _____ ZIP code _____
<b>Tobacco Products</b>	1. Total purchases (from Schedule A) ..... <b>1.</b> \$ _____ 2. Sales in interstate commerce (from Schedule B)..... <b>2.</b> \$ _____ 3. Returned to manufacturer (from Schedule C) ..... <b>3.</b> \$ _____ 4. Destroyed with prior approval (from Schedule D) ..... <b>4.</b> \$ _____ 5. Total credits (line 2 <b>plus</b> 3 <b>plus</b> 4) ..... <b>5.</b> \$ _____ 6. Net taxable value (line 1 <b>minus</b> line 5) ..... <b>6.</b> \$ _____ 7. Tax (line 6 <b>multiplied by</b> 17%) ..... <b>7.</b> \$ _____
<b>Little Cigars</b>	8. Total purchases (from Schedule A-LC) ..... <b>8.</b> \$ _____ 9. Sales in interstate commerce (from Schedule B-LC) ... <b>9.</b> \$ _____ 10. Returned to manufacturer (from Schedule C-LC) ..... <b>10.</b> \$ _____ 11. Destroyed with prior approval (from Schedule D-LC).. <b>11.</b> \$ _____ 12. Total credits (line 9 <b>plus</b> 10 <b>plus</b> 11) ..... <b>12.</b> \$ _____ 13. Net taxable value (line 8 <b>minus</b> line 12) ..... <b>13.</b> \$ _____ 14. Tax (line 13 <b>multiplied by</b> 37%) ..... <b>14.</b> \$ _____
<b>Totals</b>	15. Total tax (line 7 <b>plus</b> line 14)..... <b>15.</b> \$ _____ 16. Less discount, if applicable (line 15 <b>multiplied by</b> 2.5%)..... <b>16.</b> \$ _____ 17. Interest on late payment (see instructions) ..... <b>17.</b> \$ _____ 18. Late filing charge (\$50 or 10% of line 15, whichever is greater) – see instructions... <b>18.</b> \$ _____ 19. Total amount due (line 15 <b>minus</b> 16, or line 15 <b>plus</b> line 17 <b>plus</b> line 18) ..... <b>19.</b> \$ _____
<b>Tax-Paid Transactions</b>	20. Purchases of tax-paid other tobacco products and little cigars (from Schedules E and E-LC)..... <b>20.</b> \$ _____ 21. Sales of tax-paid other tobacco products and little cigars to other Ohio licensed distributors (from Schedule G and G-LC) ..... <b>21.</b> \$ _____
<b>Sign Here</b>	<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 is due by the 23rd of the month following the reporting period.</p> <p><b>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.</b></p> Signature _____ Title _____ Date _____ Telephone _____

## Instructions for Other Tobacco Products Tax Return

Effective with the September 2014 monthly report, the other tobacco products and little cigars monthly report is now due by the 23rd of each month to report the previous month's activity. Other tobacco products and little cigars must be reported separately beginning with the reporting period including Oct. 1, 2013.

**General Instructions** – Every **primary and secondary** distributor must complete an Other Tobacco Products Tax Return 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 are due by the 23rd of the month following the reporting period.

**Lines 1 and 8** – Complete Schedules A and A-LC by entering each invoice on which untaxed other tobacco products (OTP) and little cigars were purchased during the period. The purchases should be listed at wholesale price. "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. Enter the total from Schedule A on line 1 and the total from Schedule A-LC on line 8.

**Lines 2 and 9** – Complete Schedules B and B-LC by entering the wholesale price as defined above (not your selling price) of other tobacco products and little cigars sold outside Ohio. **The complete address of the purchaser must be included.** Sales to different states **must** be recorded on separate schedules. Enter the total from all Schedule Bs on line 2 and from all Schedule B-LCs on line 9.

**Lines 3 and 10** – Complete Schedules C and C-LC by entering the wholesale price of other tobacco products and little cigars that were returned to the manufacturer during the period. Enter the total from Schedule C on line 3 and from Schedule C-LC on line 10.

**Lines 4 and 11** – Complete Schedules D and D-LC by entering the wholesale price of other tobacco products and little cigars destroyed with prior approval from the Ohio Department of Taxation. Enter the total from Schedule D on line 4 and from Schedule D-LC on line 11.

**Line 5** – Add lines 2, 3 and 4.

**Line 6** – Line 1 minus line 5.

**Line 7** – Multiply line 6 by 17%.

**Line 12** – Add lines 9, 10 and 11.

**Line 13** – Line 8 minus line 12.

**Line 14** – Multiply line 13 by 37%.

**Line 15** – Add lines 7 and 14.

**Line 16** – You are entitled to a 2.5% discount if your return is filed by the 23rd of the month following the reporting period. If you qualify for the discount, multiply line 15 by 2.5%.

**Line 17** – 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](http://tax.ohio.gov) for the current interest rate.** An example of an interest calculation is as follows:

Tax due:	\$5,000
Report due:	10/23/14
Report filed:	12/5/14
Days late:	43
Interest rate:	3% (rate for year 2014)

$\frac{43 \text{ days}}{365 \text{ days}} \times 3\% (.03) \times \$5,000 = \$17.67 \text{ interest}$

365 days

**Line 18** – If your tax return is filed after the due date, you may be billed for a late filing charge of \$50 or 10% of the tax due, whichever is greater.

**Line 19** – Line 15 minus line 16 **OR** line 15 plus line 17 plus line 18. 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.

### Tax-Paid Transactions:

**Line 20** – Complete Schedule E by entering each invoice number with the cost of all other tobacco products, **including** little cigars, purchased from another licensed Ohio other tobacco products distributor. Schedule E must include the distributor's OTP license number, the name of the distributor from whom the product was purchased, date of invoice, and the invoice cost. Enter the total cost from Schedule E on line 20.

**Line 21** – Complete Schedule G by entering each invoice number with the cost of all other tobacco products, **including** little cigars, sold to other licensed distributors on which the Ohio other tobacco products tax has been paid. Schedule G must include the purchaser's OTP account number, name of the purchaser, the complete ship to address of the purchaser, date of invoice and the wholesale cost. Enter the total cost from Schedule G on line 21.

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.