



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

Other Tobacco Products Manufacturer Report

OTP 98
 Rev. 9/14

Print or Type	Account number	Name	Reporting period

Little Cigars	1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.
	Name of Purchasing Ohio Distributor	Distributor's OTP Acct. #	Shipping Address	Invoice Number	Invoice Date	Item Code	Brand Name	Package Quantity	Product Description	Total Qty.	Taxable Little Cigars \$ Amt.	Invoice \$ Amt.

Tobacco Products	1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.
	Name of Purchasing Ohio Distributor	Distributor's OTP Acct. #	Shipping Address	Invoice Number	Invoice Date	Item Code	Brand Name	Package Quantity	Product Description	Total Qty.	Taxable OTP \$ Amt.	Invoice \$ Amt.

Sign Here	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 _____

Instructions for Completing the Other Tobacco Products Manufacturer Report

There are two reporting sections on this form. One is for reporting sales of little cigars and the other is for sales of all OTP (excluding little cigars).

In Ohio, a "little cigar" is 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."

Note: If multiple tobacco products are sold on the same invoice, each product must be reported on a separate line with total quantity and price.

Header – Complete all information. This includes the assigned ODT manufacturer's registration account number, the company's legal name, and the period for which you are reporting sales of untaxed little cigars and OTP into the state.

Little Cigars – (If you do not sell little cigars, please enter "N/A" in that section)

- Column 1: Enter the name of the purchasing distributor to whom you have sold little cigars
- Column 2: Enter the distributor's OTP account number
- Column 3: Enter the shipping address for the little cigars
- Column 4: Enter the invoice number
- Column 5: Enter the invoice date
- Column 6: Enter the item code
- Column 7: Enter the brand name of the little cigar
- Column 8: Enter the individual package quantity
- Column 9: Enter a description of the product
- Column 10: Enter the total quantity of the item
- Column 11: Enter the taxable "little cigar" dollar amount
- Column 12: Enter the total dollar amount of the little cigar invoice

Tobacco Products

- Column 1: Enter the name of the purchasing distributor to whom you have sold other tobacco products
- Column 2: Enter the distributor's OTP account number
- Column 3: Enter the shipping address for the OTP
- Column 4: Enter the invoice number
- Column 5: Enter the invoice date
- Column 6: Enter the item code
- Column 7: Enter the brand name of the OTP
- Column 8: Enter the individual package quantity
- Column 9: Enter a description of the product
- Column 10: Enter the total quantity of the item
- Column 11: Enter the taxable OTP dollar amount
- Column 12: Enter the total dollar amount of the OTP invoice

Additional copies of this report may be used, as necessary.
This report is due on the 23rd 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 43216-0530

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