

Instructions for LC Schedule G-LC (Sales of Tax-Paid Little Cigars to Other Ohio Licensed Distributors)

Name of reporting licensed distributor – Name of distributor reporting tax-paid sales to another Ohio licensed distributor.

Account number – Ohio Department of Taxation assigned account number of licensed distributor filing report.

Period – Enter the month or quarterly period covered by this report (schedule to be filed even if no tax-paid sales were made for the month or quarter).

Invoice number – This is the invoice number of the tax paid sale made to another Ohio licensed distributor.

Invoice date – The date of the transaction (should be the same date on the invoice).

Consent number – Record the consent number issued by the Ohio Department of Taxation.

Purchaser's name and account number – Name and account number of distributor purchasing the little cigars (this information is available to the public on our website at tax.ohio.gov).

Wholesale cost – This is the wholesale cost of the little cigars sold to another distributor tax-paid (this wholesale cost should be the same wholesale cost reported when tax payment was reported).

Page total – This is the sum of the wholesale cost of all transactions reported on this page.

Grand total – This is the sum of the wholesale cost of all page totals (this total should be reported on line 21 on the OTP 2 return).