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

Reset Form

OTP LC3
Rev. 10/13

Little Cigars Schedule A-LC

(Use additional pages if necessary)

Name of in-state licensed distributor _____ Account number _____

Little Cigars Received Untaxed by a Licensed Ohio Distributor

For the period of _____ Page _____ of _____

Date Received	Invoice Number	Account Number or Consent Number	Name of Supplier	Wholesale Cost

Instructions for Little Cigars Schedule A-LC (on Which You Are Paying the Tax)

Name of reporting licensed distributor – Name of licensed distributor reporting sales into Ohio for resale.

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

Period – Enter the month or quarterly period covered by this report (schedule to be filed even if no sales were made into Ohio).

Received date – The date product was received.

Invoice number – This is the invoice number of the sales made into Ohio.

Supplier's account number or consent number – The Ohio Department of Taxation's assigned account number or consent number issued if the supplier does not have an account.

- Every shipment of little cigars into a licensed Ohio distributor of other tobacco products must be authorized by the Ohio Department of Taxation.
- If the supplier is a licensed manufacturer or importer of other tobacco products, then this supplier's name and state-assigned Ohio account number should be shown on the invoice. Shipments from such suppliers must be reported on Schedule A-LC.
- If the supplier is **not** a licensed manufacturer or importer of other tobacco products then this supplier will **not** have an account number assigned by the department and such shipments must have a consent issued by the department in the vehicle transporting such products. Failure to obtain and have this consent may result in confiscation. List this consent number in column 3 of Schedule A-LC.

Supplier's name – Name of supplier of the little cigars per invoice.

Wholesale cost – This is the wholesale cost of the little cigars sold into Ohio.
NOTE: Multiple invoices from any supplier must be subtotaled.

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 8 on the OTP 2. return).