





## Instructions for Completing the Other Tobacco Products (OTP) Manufacturer Report

OTP 98  
Rev. 7/17

There are three reporting sections on this form. One is for reporting sales of little cigars, one for sales of premium cigars and one for sales of OTP.

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." A "premium cigar" is defined as "any roll for smoking, other than cigarettes and little cigars, that is made wholly or in part of tobacco and that has all of the following characteristics: (1) the binder and wrapper of the roll consist entirely of leaf tobacco; (2) the roll contains no filter or tip, nor any mouthpiece consisting of a material other than tobacco; (3) the weight of one thousand such rolls is at least six pounds."

**Note:** If multiple tobacco product types 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 account number, the company's legal name and the period for which you are reporting sales of untaxed little cigars, premium cigars and OTP into the state.

<b>Little Cigars – (If you do not sell little cigars, enter "N/A" in that section)</b>	<b>Premium Cigars – (If you do not sell premium cigars, enter "N/A" in that section)</b>	<b>Other Tobacco Products – (If you do not sell OTP, enter "N/A" in that section)</b>
Column 1: Enter the name of the purchasing distributor to whom you have sold little cigars	Column 1: Enter the name of the purchasing distributor to whom you have sold premium cigars	Column 1: Enter the name of the purchasing distributor to whom you have sold OTP
Column 2: Enter the distributor's OTP account number	Column 2: Enter the distributor's OTP account number	Column 2: Enter the distributor's OTP account number
Column 3: Enter the shipping address for the little cigars	Column 3: Enter the shipping address for the premium cigars	Column 3: Enter the shipping address for the OTP
Column 4: Enter the invoice number	Column 4: Enter the invoice number	Column 4: Enter the invoice number
Column 5: Enter the invoice date	Column 5: Enter the invoice date	Column 5: Enter the invoice date
Column 6: Enter the item code	Column 6: Enter the item code	Column 6: Enter the item code
Column 7: Enter the brand name of the little cigar	Column 7: Enter the brand name of the premium cigar	Column 7: Enter the brand name of the OTP
Column 8: Enter the individual package quantity	Column 8: Enter the individual package quantity	Column 8: Enter the individual package quantity
Column 9: Enter a description of the product	Column 9: Enter a description of the product	Column 9: Enter a description of the product
Column 10: Enter the total quantity of the item	Column 10: Enter the total quantity of the item	Column 10: Enter the total quantity of the item
Column 11: Enter the taxable little cigar dollar amount	Column 11: Enter the taxable premium cigar dollar amount	Column 11: Enter the taxable OTP dollar amount
Column 12: Enter the total dollar amount of the little cigar invoice	Column 12: Enter the total number of single premium cigars sold	Column 12: Enter the total dollar amount of the OTP invoice

Additional copies of this report may be used, as necessary. This report must be received by 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 43216-530

**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 and premium cigar sales from the OTP sales) is included in your report. Include a copy of this report (OTP 98) with the header information and signature complete when uploading your information to our FTP server.