



Ohio Administrative Code

Rule 5703-15-14 Monthly reports by cigarette dealers receiving cigarettes in Ohio.

Effective: November 23, 2018

(A) Each licensed wholesale cigarette dealer that receives or causes to be received in this state cigarettes shall, on or before the last day of each month, file reports on a form and in a manner prescribed by the tax commissioner. The reports shall indicate the quantities of cigarettes received during the preceding month, the person from whom the cigarettes were purchased, and any other information requested by the commissioner. Reports shall be filed by each dealer each month whether or not cigarettes were actually received during the preceding month.

(B) Whenever a licensed wholesale cigarette dealer is required to file an inventory return pursuant to rule 5703-15-16 of the Administrative Code, the dealer shall also file reports, in substance the same as the monthly reports required by paragraph (A) of this rule, reporting the receipt of cigarettes during the period from the first day of the month through the day upon which the inventory was conducted. The reports shall be filed on or before the thirtieth day after the date of the inventory.

(C) When a report has been filed pursuant to paragraph (B) of this rule, the next monthly reports due pursuant to paragraph (A) of this rule shall report the receipt of cigarettes during the period from the day after the inventory to the end of the month.
