



Ohio Administrative Code

Rule 5703-15-16 Cigarette wholesaler inventories and inventory returns.

Effective: April 14, 2024

(A) The department of taxation may conduct an inventory of a licensed cigarette wholesale dealer's stock of cigarettes, cigarette tax stamps, and other means of identification, at any time during regular business hours, and then leave a copy of the inventory findings with the wholesale dealer or the dealer's authorized agent or employee.

(B) In addition to the return described in section 5743.03 of the Revised Code, each licensed cigarette wholesale dealer, whose stock has been the subject of an inventory conducted by the department of taxation, has a duty to file with the department of taxation a return showing the dealer's entire purchases and sales of cigarettes, tax stamps, and other means of identification, together with any other information requested by the tax commissioner, for the period from the last day covered by the dealer's preceding tax return through the day on which the inventory was conducted. The return shall be made on a form prescribed by the tax commissioner, delivered to the dealer at the same time as the inventory report, and filed on or before the last day of the month following the inventory. When an inventory return has been filed pursuant to this paragraph, the dealer's next return as described in section 5743.03 of the Revised Code, will report the purchases and sales for the period from the day after the inventory to the end of the monthly period.

(C) Remittance of any tax deficiency shall be made with the inventory return described in paragraph (B) of this rule. Failure to file the return shall subject the wholesale dealer to the same penalties mandated by section 5743.03 of the Revised Code for failure to file the return as described in that section.
