



Ohio Administrative Code

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

Effective: April 14, 2024

(A) On or before the last day of the month, all licensed wholesale cigarette dealers that receive or cause to be received in this state cigarettes have a duty to file reports on a form and in a manner prescribed by the tax commissioner indicating the quantities of cigarettes received during the preceding month, the person from whom the cigarettes were purchased, and any other information requested by the tax commissioner. All dealers have a duty to file reports each month whether or not cigarettes were actually received during the preceding month.

(B) Whenever a licensed wholesale cigarette dealer has a duty 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 described in paragraph (A) of this rule, on or before the last day of the month following the inventory, reporting the receipt of cigarettes during the period from the first day of the month through the day upon which the inventory was conducted.

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