



Ohio Administrative Code

Rule 5703-15-15 Applications for refund on unsaleable cigarettes.

Effective: April 14, 2024

(A) A wholesale dealer may make application for refund of cigarette tax previously paid by the dealer on unsaleable cigarettes returned to the manufacturer. Such application shall be made on a form prescribed by the tax commissioner, filed within the period prescribed by section 5743.05 of the Revised Code, and supported by the following original documents:

- (1) The manufacturer's returned goods authorization;
- (2) The bill of lading;
- (3) The manufacturer's affidavit of receipt that includes taxing jurisdiction, number of packs, number of stamps, and stamp type; and
- (4) The manufacturer's credit memorandum.

(B) A wholesale dealer may make application for refund of cigarette tax previously paid by the dealer on stamped cigarettes rendered unsaleable due to theft. Such application shall be made on a form prescribed by the tax commissioner, filed within the period prescribed by section 5743.05 of the Revised Code, and supported by the following documentation or copies thereof:

- (1) The police or sheriff's report;
- (2) The claim or report to the insurance company and the results of the insurance company investigation; and
- (3) Any other information requested by the department of taxation.

The burden of proof is on the claimant to show that the cigarettes were, in fact, stolen. Tax on unaccounted loss or inventory shrinkage is not subject to refund.



(C) A wholesale dealer who has lost cigarettes to a theft must notify the department of taxation within twenty-four hours of the discovery of the theft. Failure to so notify the department may result in the denial of any claim for refund filed on account of such stolen stamped cigarettes.

(D) The documentation described in paragraphs (A) and (B) of this rule must be submitted with the application or within a reasonable time thereafter. If approved by the tax commissioner, a copy in lieu of the original may be submitted for documentation described in paragraph (A) of this rule.