



Department of
Taxation
P.O. Box 530
Columbus, OH 43216-0530



County of Hamilton

Dusty Rhodes Auditor

138 E Court St., Room 401
Cincinnati, OH 45202
513-946-4100

Application for Retail Cigarette Dealer's License

(Please mail two copies to the office of the County Auditor.)

For the period from _____ 20____ to _____ 20____

To the auditor of _____ County Date _____

Taxing District _____ Fee _____

Pursuant to R.C. 5743.15, the applicant herein has paid the required fee to the County Treasurer for each place of business specified below and hereby requests a license to sell cigarettes at retail at each of those places of business.

1. Name of dealer _____
(if sole owner, print individual's full name; if partnership, print full names of all partners; if corporation, print corporation's name and Ohio corporation charter number. If a foreign corporation, give certificate number issued by Secretary of State authorizing transaction of business in Ohio. R.C. 1703.01 et seq.)

2. Trade name (if other than above) _____

3. Sales tax vendor license number (required) _____

4. Federal employer identification number or, if none assigned for reporting federal taxes, please enter your social security number

FEIN

Social security number		

5. Check whether dealer operates as
 Sole owner Partnership Corporation Fiduciary Association

6. Place of business (The license fee must be paid for each business location listed.)

_____	Street	City	State	ZIP	License no. (Filled in by County)	License fee (Filled in by County)
_____	Street	City	State	ZIP	License no. (Filled in by County)	License fee (Filled in by County)
_____	Street	City	State	ZIP	License no. (Filled in by County)	License fee (Filled in by County)
_____	Street	City	State	ZIP	License no. (Filled in by County)	License fee (Filled in by County)
_____	Street	City	State	ZIP	License no. (Filled in by County)	License fee (Filled in by County)

(Additional places to be listed on a separate sheet and attached hereto.)

7. Email address _____

8. Residence address of dealer or home office of corporation

Street _____ City _____ State _____ ZIP _____

I declare under penalties of perjury that the above statements have been examined by me and to the best of my knowledge and belief is a true, correct, and complete report

Signature of dealer or officer of company _____ Telephone number _____

All questions on this application should be fully answered before the licenses requested hereon are issued. For further license information, see reverse side of this form.

License Information

A cigarette dealer's license does not authorize the licensee to engage in the business of trafficking in cigarettes at any place of business in this state other than that specified thereon by the Hamilton County Auditor.

There is no discount for multiple locations.

In the event that a business is moved from one location to another, or the business is sold, or an individual or partnership incorporates his or their business, or a partnership or a corporation is dissolved, the cigarette license that has been issued to a dealer prior to the occurrence of any such event may not be used, and a new license must be obtained.

Important Notice: Ohio passed legislation that prohibits the sale of cigarettes in Ohio that have not been approved by the Attorney General's office. A list of brands legal for sale in Ohio can be found at www.ohioattorneygeneral.gov/Services/Business/Tobacco-Directory-Search. This list is periodically updated. Any brand not listed on the website is considered contraband and is subject to confiscation.

With the passage of House Bill 1, the fees for retail licenses have increased. The cost of a retail license is One Hundred Twenty-five Dollars (\$125.00) per place of business. If the license is issued for less than a full year, the fee is prorated, but will not be less than Twenty-five Dollars (\$25.00). Wholesale licenses must be purchased directly from the Ohio Department of Taxation.

Should you have any questions regarding these changes please contact us at the following:

Ohio Department of Taxation
Excise, Motor Fuel and Public Utilities Tax Division
Excise Tax Section
P.O. Box 530
Columbus, Ohio 43216-0530
(614) 466-7026

Dusty Rhodes
Hamilton County Auditor
Licensing Division
138 E. Court St., Rm. 401
Cincinnati, OH 45202
513-946-4100



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Hamilton County Auditor
Assessments Department – Licensing Division

**INSTRUCTIONS FOR COMPLETING
CIGARETTE DEALER'S LICENSE APPLICATION**

Cigarette licenses run from May to May. Current licenses are due for renewal before the fourth Monday in May each year. Ohio law requires cigarette licenses to be posted on the vending machine or in a conspicuous location within the establishment.

ANNUAL FEE FOR RETAIL LICENSE: \$125 per Location

Effective January 1, 2010, the license fee for each location where cigarettes are sold will be \$125.00. This was changed by the Ohio Legislature as part of House Bill 1, the state budget bill. If you begin business after May 24, 2010, the cost of the license is prorated on a daily basis. Please refer to the accompanying Fee Proration Chart for the correct fee. Or you may contact us to obtain the correct fee if your business is not opening until after May 24.

ANNUAL FEE FOR WHOLESALE LICENSE: \$1,000.00

Wholesale licenses can only be purchased directly from the Ohio Department of Taxation. More information can be found on the Department's web site. The URL is www.tax.ohio.gov.

APPLICATION

When completing the application, you must include all information required by the Department of Taxation. Incomplete or unsigned applications will be returned. Checks or money orders are to be payable to **Dusty Rhodes, Hamilton County Auditor**. We cannot accept checks payable to the State of Ohio.

VALID DATE: The 2010-2011 licenses are valid for the period beginning May 24, 2010 and ending May 22, 2011.

TAXING DISTRICT: Refer to the accompanying list of taxing districts. License fees benefit the City, Village, or Township in which cigarettes are sold. For this reason, the correct district must be on the application. You can determine the correct taxing district by using our real estate lookup pages at www.hcauditor.org.

NAME OF DEALER: The dealer's name on the cigarette license must match the vender license exactly. Corporations, LLC's, and LP's must list the Ohio Corporation Charter Number or Articles of Organization Number issued by Ohio's Secretary of State next to the name. Each separate corporation must be on its own application.

Application may be made in person or by mail at the Hamilton County Auditor's Office, Licenses Division, 138 E Court St., Room 401, Cincinnati, OH 45202. Call us at 513-946-4106 if you have additional questions or need further assistance.



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Hamilton County Auditor

Assessments Department - Licenses Division
Cigarette License Taxing District Codes

TAXING DISTRICT	Code	TAXING DISTRICT	Code
Addyston	31	Lockland	52
Amberley	25	Loveland	51
Anderson Twp	58	Madeira	24
Arlington Heights	58	Mariemont	26
Blue Ash	50	Miami Twp	68
Cheviot	29	Milford	23
Cincinnati	01	Montgomery	46
Cleves	32	Mt. Healthy	37
Colerain Twp	60	Newtown	20
Columbia Twp	62	North Bend	33
Crosby Twp	63	North College Hill	39
Deer Park	48	Norwood	53
Delhi Twp	64	Reading	55
Elmwood Place	54	Sharonville	47
Evendale	49	Silverton	45
Fairfax	22	Springdale	43
Forest Park	35	Springfield Twp	69
Glendale	40	St. Bernard	34
Golf Manor	27	Sycamore Twp	71
Green Twp	65	Symmes Twp	72
Greenhills	41	Terrace Park	21
Harrison City	30	Whitewater Twp	73
Harrison Twp.	67	Woodlawn	42
Indian Hill	28	Wyoming	36
Lincoln Heights	38		



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Assessments Department - Licenses Division
Cigarette License Proration Chart For the 2009 - 2010 License Year

Effective January 1, 2010, County Auditors will not issue WHOLESALE cigarette licenses. These must be obtained directly from the Ohio Department of Taxation. The RETAIL cigarette license will be \$125.00 per location.

Date License Issued	Retail License Cost	Date License Issued	Retail License Cost
1/1/2010	\$49.66	2/5/2010	\$37.67
1/2/2010	\$49.32	2/6/2010	\$37.33
1/3/2010	\$48.97	2/7/2010	\$36.99
1/4/2010	\$48.63	2/8/2010	\$36.64
1/5/2010	\$48.29	2/9/2010	\$36.30
1/6/2010	\$47.95	2/10/2010	\$35.96
1/7/2010	\$47.60	2/11/2010	\$35.62
1/8/2010	\$47.26	2/12/2010	\$35.27
1/9/2010	\$46.92	2/13/2010	\$34.93
1/10/2010	\$46.58	2/14/2010	\$34.59
1/11/2010	\$46.23	2/15/2010	\$34.25
1/12/2010	\$45.89	2/16/2010	\$33.90
1/13/2010	\$45.55	2/17/2010	\$33.56
1/14/2010	\$45.21	2/18/2010	\$33.22
1/15/2010	\$44.86	2/19/2010	\$32.88
1/16/2010	\$44.52	2/20/2010	\$32.53
1/17/2010	\$44.18	2/21/2010	\$32.19
1/18/2010	\$43.84	2/22/2010	\$31.85
1/19/2010	\$43.49	2/23/2010	\$31.51
1/20/2010	\$43.15	2/24/2010	\$31.16
1/21/2010	\$42.81	2/25/2010	\$30.82
1/22/2010	\$42.47	2/26/2010	\$30.48
1/23/2010	\$42.12	2/27/2010	\$30.14
1/24/2010	\$41.78	2/28/2010	\$29.79
1/25/2010	\$41.44	3/1/2010	\$29.45
1/26/2010	\$41.10	3/2/2010	\$29.11
1/27/2010	\$40.75	3/3/2010	\$28.77
1/28/2010	\$40.41	3/4/2010	\$28.42
1/29/2010	\$40.07	3/5/2010	\$28.08
1/30/2010	\$39.73	3/6/2010	\$27.74
1/31/2010	\$39.38	3/7/2010	\$27.40
2/1/2010	\$39.04	3/8/2010	\$27.05
2/2/2010	\$38.70	3/9/2010	\$26.71
2/3/2010	\$38.36	3/10/2010	\$26.37
2/4/2010	\$38.01	3/11/2010	\$26.03



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Assessments Department - Licenses Division
Cigarette License Proration Chart For the 2009 - 2010 License Year

<u>Date License Issued</u>	<u>Retail License Cost</u>	<u>Date License Issued</u>	<u>Retail License Cost</u>
3/12/2010	\$25.68	4/18/2010	\$25.00
3/13/2010	\$25.34	4/19/2010	\$25.00
3/14/2010	\$25.00	4/20/2010	\$25.00
3/15/2010	\$25.00	4/21/2010	\$25.00
3/16/2010	\$25.00	4/22/2010	\$25.00
3/17/2010	\$25.00	4/23/2010	\$25.00
3/18/2010	\$25.00	4/24/2010	\$25.00
3/19/2010	\$25.00	4/25/2010	\$25.00
3/20/2010	\$25.00	4/26/2010	\$25.00
3/21/2010	\$25.00	4/27/2010	\$25.00
3/22/2010	\$25.00	4/28/2010	\$25.00
3/23/2010	\$25.00	4/29/2010	\$25.00
3/24/2010	\$25.00	4/30/2010	\$25.00
3/25/2010	\$25.00	5/1/2010	\$25.00
3/26/2010	\$25.00	5/2/2010	\$25.00
3/27/2010	\$25.00	5/3/2010	\$25.00
3/28/2010	\$25.00	5/4/2010	\$25.00
3/29/2010	\$25.00	5/5/2010	\$25.00
3/30/2010	\$25.00	5/6/2010	\$25.00
3/31/2010	\$25.00	5/7/2010	\$25.00
4/1/2010	\$25.00	5/8/2010	\$25.00
4/2/2010	\$25.00	5/9/2010	\$25.00
4/3/2010	\$25.00	5/10/2010	\$25.00
4/4/2010	\$25.00	5/11/2010	\$25.00
4/5/2010	\$25.00	5/12/2010	\$25.00
4/6/2010	\$25.00	5/13/2010	\$25.00
4/7/2010	\$25.00	5/14/2010	\$25.00
4/8/2010	\$25.00	5/15/2010	\$25.00
4/9/2010	\$25.00	5/16/2010	\$25.00
4/10/2010	\$25.00	5/17/2010	\$25.00
4/11/2010	\$25.00	5/18/2010	\$25.00
4/12/2010	\$25.00	5/19/2010	\$25.00
4/13/2010	\$25.00	5/20/2010	\$25.00
4/14/2010	\$25.00	5/21/2010	\$25.00
4/15/2010	\$25.00	5/22/2010	\$25.00
4/16/2010	\$25.00	5/23/2010	\$25.00
4/17/2010	\$25.00		