



Department
of Taxation



Jessica E. Miranda
HAMILTON COUNTY AUDITOR
138 E. Court St., Cincinnati, OH 45202
www.hcauditor.org

CIGARETTE 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 county auditor.

There is no discount for multiple locations.

In the event that a business is moved from one location to another within the same county, the holder of the retail license may transfer the license for a fee of \$5. In the event that a business is sold, or an individual or partnership incorporates his or their business, or a partnership or 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 recently 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.attorneygeneral.gov/Services/Business/Tobacco-Directory-Search. This list is periodically updated. Any brand not listed on this Web site is considered contraband and is subject to confiscation.

Ohio Department of Taxation
Energy & Excise Tax Division
Tobacco Compliance Unit
4485 Northland Ridge Blvd
Columbus, OH 43229
Telephone: 855.466.3921

Jessica Miranda
Hamilton County Auditor
Licensing Division
138 E. Court St Room 304
Cincinnati, OH 45202
Telephone: 513.946.4015

INSTRUCTIONS FOR COMPLETING CIGARETTE DEALER'S LICENSE APPLICATION

Cigarette licenses run from June to June. 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. If you begin business after June 1, 2026, 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 the Hamilton County Auditor License Division at 513.946.4000 to obtain the correct fee.

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 at 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. We accept cash, checks or money orders payable to **Jessica Miranda, Hamilton County Auditor**.

VALID DATE: The 2026-2027 licenses are valid for the period beginning June 1, 2026 and ending May 31, 2027.

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 vendor 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 304, Cincinnati, OH 45202. Call us at 513-946-4000 if you have additional questions or need further assistance.



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. Check whether dealer operates as:

- ☐ Sole owner ☐ Partnership ☐ Corporation ☐ Fiduciary ☐ Association ☐ LLC ☐ LLP ☐ Other

3. List below the titles, names and address of all corporate officers, association officers or partners

Table with 6 columns: Title, Name, Street, City, State, ZIP. Two rows for data entry.

4. Trade name (if other than above) _____

5. Sales tax vendor license number (required) _____

6. Federal employer identification number or, if none assigned for reporting federal taxes, please enter your Social Security number

FEIN input box

Social Security number input box

7. Place of business (the license fee must be paid for each business location listed)

Table with 6 columns: Street, City, State, ZIP, License no. (Filled in by county), License fee (Filled in by county). Two rows for data entry.

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

8. E-mail address _____

9. Residence address of dealer or home office of corporation

Table with 4 columns: 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

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Date	Retail
6/1/2026	\$125.00
6/2/2026	\$124.66
6/3/2026	\$124.33
6/4/2026	\$123.99
6/5/2026	\$123.65
6/6/2026	\$123.32
6/7/2026	\$122.98
6/8/2026	\$122.64
6/9/2026	\$122.30
6/10/2026	\$121.97
6/11/2026	\$121.63
6/12/2026	\$121.29
6/13/2026	\$120.96
6/14/2026	\$120.62
6/15/2026	\$120.28
6/16/2026	\$119.95
6/17/2026	\$119.61
6/18/2026	\$119.27
6/19/2026	\$118.94
6/20/2026	\$118.60
6/21/2026	\$118.26
6/22/2026	\$117.92
6/23/2026	\$117.59
6/24/2026	\$117.25
6/25/2026	\$116.91
6/26/2026	\$116.58
6/27/2026	\$116.24
6/28/2026	\$115.90
6/29/2026	\$115.57
6/30/2026	\$115.23
7/1/2026	\$114.89
7/2/2026	\$114.56
7/3/2026	\$114.22
7/4/2026	\$113.88
7/5/2026	\$113.54
7/6/2026	\$113.21
7/7/2026	\$112.87
7/8/2026	\$112.53
7/9/2026	\$112.20
7/10/2026	\$111.86
7/11/2026	\$111.52
7/12/2026	\$111.19
7/13/2026	\$110.85
7/14/2026	\$110.51
7/15/2026	\$110.18
7/16/2026	\$109.84

Date	Retail
7/17/2026	\$109.50
7/18/2026	\$109.16
7/19/2026	\$108.83
7/20/2026	\$108.49
7/21/2026	\$108.15
7/22/2026	\$107.82
7/23/2026	\$107.48
7/24/2026	\$107.14
7/25/2026	\$106.81
7/26/2026	\$106.47
7/27/2026	\$106.13
7/28/2026	\$105.80
7/29/2026	\$105.46
7/30/2026	\$105.12
7/31/2026	\$104.78
8/1/2026	\$104.45
8/2/2026	\$104.11
8/3/2026	\$103.77
8/4/2026	\$103.44
8/5/2026	\$103.10
8/6/2026	\$102.76
8/7/2026	\$102.43
8/8/2026	\$102.09
8/9/2026	\$101.75
8/10/2026	\$101.42
8/11/2026	\$101.08
8/12/2026	\$100.74
8/13/2026	\$100.40
8/14/2026	\$100.07
8/15/2026	\$99.73
8/16/2026	\$99.39
8/17/2026	\$99.06
8/18/2026	\$98.72
8/19/2026	\$98.38
8/20/2026	\$98.05
8/21/2026	\$97.71
8/22/2026	\$97.37
8/23/2026	\$97.04
8/24/2026	\$96.70
8/25/2026	\$96.36
8/26/2026	\$96.02
8/27/2026	\$95.69
8/28/2026	\$95.35
8/29/2026	\$95.01
8/30/2026	\$94.68
8/31/2026	\$94.34

Date	Retail
9/1/2026	\$94.00
9/2/2026	\$93.67
9/3/2026	\$93.33
9/4/2026	\$92.99
9/5/2026	\$92.65
9/6/2026	\$92.32
9/7/2026	\$91.98
9/8/2026	\$91.64
9/9/2026	\$91.31
9/10/2026	\$90.97
9/11/2026	\$90.63
9/12/2026	\$90.30
9/13/2026	\$89.96
9/14/2026	\$89.62
9/15/2026	\$89.29
9/16/2026	\$88.95
9/17/2026	\$88.61
9/18/2026	\$88.27
9/19/2026	\$87.94
9/20/2026	\$87.60
9/21/2026	\$87.26
9/22/2026	\$86.93
9/23/2026	\$86.59
9/24/2026	\$86.25
9/25/2026	\$85.92
9/26/2026	\$85.58
9/27/2026	\$85.24
9/28/2026	\$84.91
9/29/2026	\$84.57
9/30/2026	\$84.23
10/1/2026	\$83.89
10/2/2026	\$83.56
10/3/2026	\$83.22
10/4/2026	\$82.88
10/5/2026	\$82.55
10/6/2026	\$82.21
10/7/2026	\$81.87
10/8/2026	\$81.54
10/9/2026	\$81.20
10/10/2026	\$80.86
10/11/2026	\$80.53
10/12/2026	\$80.19
10/13/2026	\$79.85
10/14/2026	\$79.51
10/15/2026	\$79.18
10/16/2026	\$78.84

Date	Retail
10/17/2026	\$78.50
10/18/2026	\$78.17
10/19/2026	\$77.83
10/20/2026	\$77.49
10/21/2026	\$77.16
10/22/2026	\$76.82
10/23/2026	\$76.48
10/24/2026	\$76.15
10/25/2026	\$75.81
10/26/2026	\$75.47
10/27/2026	\$75.13
10/28/2026	\$74.80
10/29/2026	\$74.46
10/30/2026	\$74.12
10/31/2026	\$73.79
11/1/2026	\$73.45
11/2/2026	\$73.11
11/3/2026	\$72.78
11/4/2026	\$72.44
11/5/2026	\$72.10
11/6/2026	\$71.77
11/7/2026	\$71.43
11/8/2026	\$71.09
11/9/2026	\$70.75
11/10/2026	\$70.42
11/11/2026	\$70.08
11/12/2026	\$69.74
11/13/2026	\$69.41
11/14/2026	\$69.07
11/15/2026	\$68.73
11/16/2026	\$68.40
11/17/2026	\$68.06
11/18/2026	\$67.72
11/19/2026	\$67.39
11/20/2026	\$67.05
11/21/2026	\$66.71
11/22/2026	\$66.37
11/23/2026	\$66.04
11/24/2026	\$65.70
11/25/2026	\$65.36
11/26/2026	\$65.03
11/27/2026	\$64.69
11/28/2026	\$64.35
11/29/2026	\$64.02
11/30/2026	\$63.68
12/1/2026	\$63.34

Date	Retail
12/2/2026	\$63.01
12/3/2026	\$62.67
12/4/2026	\$62.33
12/5/2026	\$61.99
12/6/2026	\$61.66
12/7/2026	\$61.32
12/8/2026	\$60.98
12/9/2026	\$60.65
12/10/2026	\$60.31
12/11/2026	\$59.97
12/12/2026	\$59.64
12/13/2026	\$59.30
12/14/2026	\$58.96
12/15/2026	\$58.63
12/16/2026	\$58.29
12/17/2026	\$57.95
12/18/2026	\$57.61
12/19/2026	\$57.28
12/20/2026	\$56.94
12/21/2026	\$56.60
12/22/2026	\$56.27
12/23/2026	\$55.93
12/24/2026	\$55.59
12/25/2026	\$55.26
12/26/2026	\$54.92
12/27/2026	\$54.58
12/28/2026	\$54.25
12/29/2026	\$53.91
12/30/2026	\$53.57
12/31/2026	\$53.23
1/1/2027	\$52.90
1/2/2027	\$52.56
1/3/2027	\$52.22
1/4/2027	\$51.89
1/5/2027	\$51.55
1/6/2027	\$51.21
1/7/2027	\$50.88
1/8/2027	\$50.54
1/9/2027	\$50.20
1/10/2027	\$49.87
1/11/2027	\$49.53
1/12/2027	\$49.19
1/13/2027	\$48.85
1/14/2027	\$48.52
1/15/2027	\$48.18
1/16/2027	\$47.84

Date	Retail
1/17/2027	\$47.51
1/18/2027	\$47.17
1/19/2027	\$46.83
1/20/2027	\$46.50
1/21/2027	\$46.16
1/22/2027	\$45.82
1/23/2027	\$45.49
1/24/2027	\$45.15
1/25/2027	\$44.81
1/26/2027	\$44.47
1/27/2027	\$44.14
1/28/2027	\$43.80
1/29/2027	\$43.46
1/30/2027	\$43.13
1/31/2027	\$42.79
2/1/2027	\$42.45
2/2/2027	\$42.12
2/3/2027	\$41.78
2/4/2027	\$41.44
2/5/2027	\$41.11
2/6/2027	\$40.77
2/7/2027	\$40.43
2/8/2027	\$40.09
2/9/2027	\$39.76
2/10/2027	\$39.42
2/11/2027	\$39.08
2/12/2027	\$38.75
2/13/2027	\$38.41
2/14/2027	\$38.07
2/15/2027	\$37.74
2/16/2027	\$37.40
2/17/2027	\$37.06
2/18/2027	\$36.73
2/19/2027	\$36.39
2/20/2027	\$36.05
2/21/2027	\$35.71
2/22/2027	\$35.38
2/23/2027	\$35.04
2/24/2027	\$34.70
2/25/2027	\$34.37
2/26/2027	\$34.03
2/27/2027	\$33.69
2/28/2027	\$33.36
3/1/2027	\$33.02
3/2/2027	\$32.68
3/3/2027	\$32.35

Date	Retail
3/4/2027	\$32.01
3/5/2027	\$31.67
3/6/2027	\$31.33
3/7/2027	\$31.00
3/8/2027	\$30.66
3/9/2027	\$30.32
3/10/2027	\$29.99
3/11/2027	\$29.65
3/12/2027	\$29.31
3/13/2027	\$28.98
3/14/2027	\$28.64
3/15/2027	\$28.30
3/16/2027	\$27.96
3/17/2027	\$27.63
3/18/2027	\$27.29
3/19/2027	\$26.95
3/20/2027	\$26.62
3/21/2027	\$26.28
3/22/2027	\$25.94
3/23/2027	\$25.61
3/24/2027	\$25.27
3/25/2027	\$25.00
3/26/2027	\$25.00
3/27/2027	\$25.00
3/28/2027	\$25.00
3/29/2027	\$25.00
3/30/2027	\$25.00
3/31/2027	\$25.00
4/1/2027	\$25.00
4/2/2027	\$25.00
4/3/2027	\$25.00
4/4/2027	\$25.00
4/5/2027	\$25.00
4/6/2027	\$25.00
4/7/2027	\$25.00
4/8/2027	\$25.00
4/9/2027	\$25.00
4/10/2027	\$25.00
4/11/2027	\$25.00
4/12/2027	\$25.00
4/13/2027	\$25.00
4/14/2027	\$25.00
4/15/2027	\$25.00
4/16/2027	\$25.00
4/17/2027	\$25.00
4/18/2027	\$25.00

Date	Retail
4/19/2027	\$25.00
4/20/2027	\$25.00
4/21/2027	\$25.00
4/22/2027	\$25.00
4/23/2027	\$25.00
4/24/2027	\$25.00
4/25/2027	\$25.00
4/26/2027	\$25.00
4/27/2027	\$25.00
4/28/2027	\$25.00
4/29/2027	\$25.00
4/30/2027	\$25.00
5/1/2027	\$25.00
5/2/2027	\$25.00
5/3/2027	\$25.00
5/4/2027	\$25.00
5/5/2027	\$25.00
5/6/2027	\$25.00
5/7/2027	\$25.00
5/8/2027	\$25.00
5/9/2027	\$25.00
5/10/2027	\$25.00
5/11/2027	\$25.00
5/12/2027	\$25.00
5/13/2027	\$25.00
5/14/2027	\$25.00
5/15/2027	\$25.00
5/16/2027	\$25.00
5/17/2027	\$25.00
5/18/2027	\$25.00
5/19/2027	\$25.00
5/20/2027	\$25.00
5/21/2027	\$25.00
5/22/2027	\$25.00
5/23/2027	\$25.00
5/24/2027	\$25.00
5/25/2027	\$25.00
5/26/2027	\$25.00
5/27/2027	\$25.00
5/28/2027	\$25.00
5/29/2027	\$25.00
5/30/2027	\$25.00
5/31/2027	\$25.00

Jessica Miranda
HAMILTON COUNTY AUDITOR
Hamilton County Tax District Numbers

If you are not certain which district your business is located, please visit our website at www.hcauditor.org.
The summary tab will indicate the name of the tax district.

Please use the numbering system below on your cigarette application.

Addyston	31	Lockland	52
Amberley	25	Loveland	51
Anderson Twp	58	Madeira	24
Arlington Heights	44	Mariemont	26
Blue Ash	50	Miami Twp	68
Cheviot	29	Milford	23
Cincinnati	1	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	30	Whitewater Twp	73
Harrison Twp	67	Woodlawn	42
Indian Hill	28	Wyoming	36
Lincoln Heights	38		