



## 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

Title	Name	Street	City	State	ZIP

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

Social Security number

7. 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)

(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

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 County Auditor.

There is no discount for multiple locations.

In the event that a business is moved from one location to another, with the ownership remaining the same, the license may be transferred by completing an application for transfer and paying a \$5.00 fee.

In the event that 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 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](http://www.ohioattorneygeneral.gov). This list is periodically updated. Any brand not listed on the website is considered contraband and is subject to confiscation.

## **Retailers Responsibility to Prove OTP Tax Paid**

Retailers of other tobacco products (cigars, chewing tobacco, snuff, etc.) must have proof of tax payment made on all other tobacco products in inventory. Although retailers of other tobacco products need not have an Ohio OTP license to sell these products, invoices from your suppliers must state that the OTP tax has been paid along with the account number assigned to the supplier by the Department of Taxation. Any tobacco product in a retailer's possession, for which evidence of payment of the other tobacco product tax is not available, is subject to seizure.

## **Retailers Duty to Inspect Cigarettes**

Each retail dealer, within 24 hours after the receipt of any cigarettes at the retailer's place of business, and before the cigarettes are made available for sale, shall inspect the cigarettes to ensure that the tax stamps are affixed. Please notify the Department of Taxation if any cigarettes are received without the proper Ohio tax stamp affixed. Whenever any cigarettes are found at a retail place of business without proper tax stamps affixed, it is presumed that such cigarettes are being kept in violation of Ohio tax laws and such product may be confiscated.

## **Face to Face Requirement**

In general, all cigarettes sold in Ohio must be sold in a face-to-face transaction. The face-to-face transaction is not applicable to cigarettes sold between Ohio licensed cigarette manufacturers, importers, wholesalers and retailers. Sales to consumers in Ohio must be sold in face-to-face transactions. Sales of cigarettes over the Internet, catalogue, mail order, phone order, or any other means that does not involve a face-to-face transaction are prohibited by section 2927.023 of the Ohio Revised Code.