KRISTEN M. SCALISE CPA, CFE

Fiscal Officer

County of Summit

INSTRUCTIONS FOR COMPLETING

RETAIL CIGARETTE DEALER'S LICENSE APPLICATION

Cigarette licenses run from June 1st through May 31st 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: $125.00 PER LOCATION

If you begin business after June 1st, the cost of the license is prorated on a daily basis. **Please contact us to obtain the correct fee if your business is not opening until after June 1st.**

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 the **Summit County Fiscal Officer. We cannot accept checks payable to the State of Ohio.**

DATE VALID: The licenses are valid for the period beginning June 1st and ending May 31st.

TAXING DISTRICT: Refer to the enclosed 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.

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 Fiscal Officer's Service Division, 1030 East Tallmadge Avenue, Akron, Ohio 44310. We accept cash, check, or money orders. Please feel free to call us if you have any additional questions or feel we may be of further assistance.

Kristen M. Scalise CPA, CFE
Fiscal Officer, County of Summit

Services Division
330-630-7225

Department of Taxation

CIG 40
Rev. 12/23

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
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 <u>each</u> 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)

(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 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 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. This list is periodically updated. Any brand not listed on the website is considered contraband and is subject to confiscation.