

## INSTRUCTIONS

### ADMISSIONS TAX LICENSE APPLICATION

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**General Questions** For all questions and guidance related to this form, please refer to the Admissions Tax Rules & Regulations available to [view or download at our website](#).

Contact us here:

License/Tax Section	Email:	<a href="mailto:treasury.license@cincinnati-oh.gov">treasury.license@cincinnati-oh.gov</a>
Division of Treasury	Phone:	513-352-3224
City of Cincinnati	Fax:	513-352-6984 (fax)
Cincinnati City Hall, Rm 202		
801 Plum St.		
Cincinnati, OH 45202		

Visit our website at: <https://www.cincinnati-oh.gov/finance/admissions-taxes/>

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**Vendor Business Name** Enter the name of the person/business/organization that owns the admission or facilitates the sale of the admission. The admissions tax license will be issued to this entity and the entity will be required to file monthly Admissions tax returns.

**Taxing Entity Type** Applicants should only select one of the following options:

- Corporation (C- or S-Corp) or Partnership
- Limited Liability Company (LLC)
- Non-Profit Organization
- Individual or Sole Proprietorship

**Address** List the address of the business or owner name listed above. This should be the address where admissions are sold or facilitated.

**Federal Tax ID Number** Enter if the business or owner has a Federal Tax Identification Number Also called an Employer Identification Number (EIN)

**Applicant Name**  
**Primary Phone**  
**Email Address** Enter the name of the person responsible for maintaining compliance with City regulations and contact information for questions about this application and subsequent tax returns.

**Application Type:** Applicants should only select one of the following options:

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|-----------------|--|
| New License     | Select if applicant does not have an active Admissions Tax license from the City of Cincinnati. This includes all applicants that have previously held an Admissions Tax license but it has expired. |
| Renewal License | Select if applicant has an existing, Annual Admissions Tax license. Renewal license applications must include the existing license number for reference.   |

**License Duration:** Applicants should only select one of the following options:

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|-------------------|---|
| Annual License    | An annual license is issued if a person is collecting admissions for ongoing events or forms of amusement and is issued for a maximum term of 1-year. All annual licenses expire on December 31st of the year in which the license is issued. Examples of events that would receive an annual license are movie or stage play theaters, concert venues, sports teams, golf courses, etc. Resellers and Marketplace Facilitators with sales throughout the year should also apply for an annual license. |
| Temporary License | A temporary license is issued if a person is collecting admissions for one-time events or forms of amusement and is issued for a term less than 1 year. Examples of events that would receive a temporary license are traveling circus, car or home show, etc.  |

**Sales Type:** Applicants should select all that apply of the following options.

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|-------------------------|---|
| Seller                  | A Seller is a person who sells an admission that has not been purchased previously.   |
| Reseller                | A Reseller is a person who sells an admission that has been purchased previously. Unlike a Marketplace Facilitator, a Reseller owns the admission that is being resold.   |
| Marketplace Facilitator | A Marketplace Facilitator is a person who controls a physical or electronic marketplace or other service (such as a brokerage service) that in exchange for a fee or compensation facilitates the purchase of admission from a seller or reseller. Unlike a Reseller, a Marketplace Facilitator never takes ownership of the admission. |

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## LOCATION AND IMPORTANT DATES

- Location where event(s) will take place:** Only required for Temporary and Seller License Applications. List the following information for each location where the event or form of amusement will take place during the term of the license:
- Venue Name
  - Venue Address

- Venue Capacity

Attach additional pages if needed

**Date(s) of event(s):**

Only required for Temporary and Seller License Applications. List the start date and end date for the event or form of amusement that will take place during the term of the license.

**\*\*If applying for a Temporary License, these dates will determine the effective dates of the license.\*\***

**Date ticket sales begin:**

Enter the date, either past or future, when the first admissions went or are planned to go on sale.

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