

ACCOUNTING, TAX PREPARATION, BOOKKEEPING & PAYROLL SERVICES

This checklist is for businesses that provide services such as auditing accounting records, designing accounting systems, preparing financial statements, developing budgets, preparing tax returns, processing payrolls, bookkeeping and billing.

Checklist

- All **Certified Public Accountants** and **Public Accountants** must register with the **Accountancy Board of Ohio**. You may not call yourself a Certified Public Accountant (CPA) or Public Accountant (PA) unless you have been licensed by the Accountancy Board of Ohio
- The **Accountancy Board of Ohio** can be reached at (614) 466-4135. The board is also on-line at <http://acc.ohio.gov>.
- For more information, consult the **Ohio Revised Code (ORC) Section 4701**. The ORC can be found at your local library or on-line at <http://codes.ohio.gov/orc/4701>
- Most accounting services are not subject to Ohio sales tax. Some accounting services (such as payroll services) are subject to sales tax. For more information, contact the **OHIO DEPARTMENT OF TAXATION**.
- The **OHIO DEPARTMENT OF TAXATION** can be reached at (888) 405-4039 for Business Tax Assistance; 888-405-4089 for Tax Registration; or (800) 282-1782 for the Forms Request Line. Information is also on-line at <http://www.tax.ohio.gov>.

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For more help, contact your local Small Business Development Center (SBDC) at www.ohiosbdc.net

*Also, remember to check Federal, State and local government agencies. This checklist is about state requirements.
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