

ARTS & CRAFTS/STUFFED/ UPHOLSTERED PRODUCTS/FURNITURE MANUFACTURING & SALES

Checklist

- You must have a **VENDOR'S LICENSE**, collect sales tax, file tax returns, and keep records of transactions. For more information, contact **YOUR COUNTY AUDITOR** or the **OHIO DEPARTMENT OF TAXATION** can be reached at **(888) 405-4039 for Business Taxpayer Assistance; (800) 282-1782 for the Forms Request Line; or (888) 405-4089 for Tax Registration**. Information is also on-line at <http://tax.ohio.gov>.
- If you will sell furniture, bedding, upholstered or stuffed items, contact the Ohio Department of Commerce's Division of Industrial Compliance, Bedding and Upholstered Furniture Section for licensing information. They can be reached at (614) 644-2223. The Ohio Department of Commerce is on-line at www.com.ohio.gov
- All stuffed and upholstered products must comply with the **Ohio Revised Code (ORC) Section 3713** <http://codes.ohio.gov>. This section includes information on labeling.
- Fabric products must comply with the Federal Trade Commission's labeling requirements. Information can be found at www.ftc.gov.
- Depending on the type of product you will make, there may be additional state-level labeling requirements. Check the Ohio Revised Code (ORC) and Ohio Administrative Code (OAC) for more information. Both the ORC and OAC can be found in your local library and are on-line at <http://codes.ohio.gov/orc>
- If you will craft ceramic, pottery or glass for decoration or use (such as mugs, plates, etc.) the U.S. Consumer Product Safety Commission (on-line at www.cpsc.gov) and the U.S. Food and Drug Administration (on-line at www.fda.gov) has information about lead content regulations.
- Your arts and crafts business may need **environmental permits** from the **Ohio Environmental Protection Agency (EPA)**. To find out if you need any environmental permits, contact the Ohio EPA at **(614) 644-3020 for general inquiries or (800) 329-7518 for the Small Business Hotline**. The Ohio EPA is also on-line at www.epa.ohio.gov
- If you will accept items on consignment, it is highly suggested you talk with an attorney to develop a consignment contract that will protect your business and complies with Ohio laws. Information can also be found in **ORC Sections 1339.71 – 1339.76**. www.codes.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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