

COMMUNICATION EQUIPMENT

This checklist is for businesses that provide communication equipment and services such as cellular phones, pagers, antennae, cable systems, etc.

Checklist

- The **Federal Communications Commission (FCC), Wireless Telecommunications Bureau** regulates cellular phones, pagers, cable systems and large communication antennae. Contact the **FCC** at **(888) 225-5322**. The **FCC** is on-line at www.fcc.gov.
- The **Ohio Public Utilities Commission (PUCO), Telecommunications Division** regulates telecommunications at a state level. Contact the **Telecommunications Division** at **(800) 686-7826**. The PUCO is on-line at www.puco.ohio.gov.
- The sale and installation of computer cabling (the installation of other communication lines, such as telephone lines, are not taxable), retail sales and contract sales are taxable. You need a **VENDORS LICENSE**. Contact **your County Auditor**.
- Satellite broadcasting services are taxable. You need a **vendor's license** from the **Ohio Department of Taxation**.
- If you have questions about what or when food and beverage sales are taxable, contact the **Ohio Department of Taxation** 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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