1st STOP CHECKLIST:

DISTRIBUTION
This checklist is for businesses that sell goods to be resold to an end user.

Checklist

☐ Distributors DO NOT collect sales tax and DO NOT need a vendor’s license. Because distributors do not sell goods to an end user. *Remember to check local government agencies*

☐ If you will distribute tobacco products, contact YOUR COUNTY AUDITOR and the OHIO DEPARTMENT OF TAXATION for permit and regulation information. *Remember to check local government agencies*

☐ If you will distribute tobacco products, contact the Ohio Department of Taxation for permit and regulation information. For federal information, contact the Bureau of Alcohol, Tobacco and Firearms (ATF) at (800) 398-2282. The ATF is on-line at www.atf.gov. *Remember to check local government agencies*

☐ If you will distribute tobacco products, contact the Ohio Department of Taxation for permit and regulation information. For federal information, contact the Bureau of Alcohol, Tobacco and Firearms (ATF) at (404) 417-2750. The ATF is on-line at www.atf.gov.

☐ If you will distribute firearms, contact the Bureau of Alcohol, Tobacco and Firearms (ATF) at (614) 644-2360 for permit information. Information is on-line at www.com.state.oh.us/liqr/ *Remember to check local government agencies*

☐ NAICS 492110/16

THIS IS A CHECKLIST FOR STATE REQUIREMENTS. *REMEMBER TO CHECK LOCAL GOVERNMENT AGENCIES*