

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 **firearms**, 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 alcoholic beverages, contact the **Ohio Department of Liquor Control** 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*

The information contained in this site is for general guidance on matters of interest only and reflects solely the information about the requirements of the State of Ohio. Note, there may be additional local and federal requirements. Accordingly, the information on this site is provided with the understanding that ODSA is not herein engaged in rendering legal, accounting, tax, or other professional advice and services. Before making any decision or taking any action, consult a professional. For more help, contact your local **Small Business Development Center (SBDC) at www.ohiosbdc.ohio.gov Also, remember to check local government agencies. This checklist is about state requirements. Funded in part through a grant with the U.S. Small Business Administration.*