

EQUIPMENT RENTAL & LEASING

Checklist

- You must have a **VENDOR'S LICENSE** to collect sales tax on leased or rented items. Contact **YOUR COUNTY AUDITOR** or 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>.

- If you will rent furniture, bedding, upholstered or stuffed items, you must contact the **Ohio Department of Commerce, Division of Industrial Compliance, Bedding and Upholstered Furniture and Stuffed Toys Section** at **(614) 644-2223** for licensing information. Information is also on-line at www.com.state.oh.us/dico.

NAICS 532/26

*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.
Funded in part through a grant with the U.S. Small Business Administration.*



Department of
Development

Small Business
Development Centers



U.S. Small Business
Administration