

1st STOP CHECKLIST: EQUIPMENT RENTAL & LEASING

REQUIREMENTS & REGULATIONS

- [] 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>. **Remember to check local government agencies.**

- [] 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. **Remember to check local government agencies.**

For more help, contact your local Small Business Development Center (SBDC).

www.ohiosbdc.ohio.gov

REMEMBER TO CHECK LOCAL GOVERNMENT AGENCIES

THIS CHECKLIST IS ABOUT STATE REQUIREMENTS.