

# ORTHOTICS / PROSTHETICS / PEDORTHICS

## Checklist

- Individuals practicing in the fields of orthotics, prosthetics or pedorthics must be licensed by the State Board of Orthotics, Prosthetics, & Pedorthics. Contact the Board at (614) 466-1157. Information is also on-line at <http://opp.ohio.gov>.
- If the orthotic, prosthetic or pedorthic device is sold to the patient who will use it, the sale is not subject to sales tax. However, if the sale is made to a doctor for treatment of a patient, the sale is taxable. You may need a VENDOR'S LICENSE from YOUR COUNTY AUDITOR.
- If you have questions about sales taxes, 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>.
- Contact the Ohio Environmental Protection Agency (EPA) for information about the proper disposal of hazardous and solid waste. The EPA can be reached at (614) 644-3020 for General Inquiries or (800) 329-7518 for Office of Compliance Assistance and Pollution Prevention. The Ohio EPA is also on-line at [www.epa.state.oh.us](http://www.epa.state.oh.us).
- Ohio's Orthotics laws can be found in Ohio Revised Code (ORC) Section 4779.01.
- The Ohio Revised Code (ORC) and Ohio Administrative Code (OAC) can be found in your local library or on-line at <http://codes.ohio.gov/>.

NAICS 621399/26

*For more help, contact your local Small Business Development Center (SBDC) at [www.ohiosbdc.net](http://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