

# 1<sup>st</sup> STOP CHECKLIST: PRE-PAID PHONE CARD DISTRIBUTION

## REQUIREMENTS & REGULATIONS

- [] Before distributing pre-paid phone cards in the state of Ohio, contact the **Public Utility Commission of Ohio's (PUCO) Legal or Telecommunications Divisions** at **(800) 686-7826**. The PUCO is on-line at [www.puco.ohio.gov](http://www.puco.ohio.gov). *\*Remember to check local government agencies\**
  
- [] If you will sell pre-paid phone cards via mail, telephone or Internet you must comply with the **Ohio Telephone Solicitation Sales Act**. The act can be found in the **Ohio Revised Code (ORC) Section 4719**. The ORC can be found in your local library or on-line at <http://codes.ohio.gov/orc>.
  
- [] If you have questions about state laws, please contact the **Ohio Attorney General's Office** at **(800) 282-0515 or (614) 466-4320**. The office is also on-line at <http://www.ohioattorneygeneral.gov/>. *\*Remember to check local government agencies\**
  
- [] You must charge sales tax on the sale of pre-paid phone cards. 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://tax.ohio.gov>.

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

[www.ohiosbdc.ohio.gov](http://www.ohiosbdc.ohio.gov)

**\*REMEMBER TO CHECK LOCAL GOVERNMENT AGENCIES\***

**THIS CHECKLIST IS ABOUT STATE REQUIREMENTS.**