1st 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. *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

*REMEMBER TO CHECK LOCAL GOVERNMENT AGENCIES*

THIS CHECKLIST IS ABOUT STATE REQUIREMENTS.