1st STOP CHECKLIST: PRINTING/COPYING SERVICES

REQUIREMENTS & REGULATIONS

[] Printing and copying services are not taxable. **However, the material produced is subject to sales tax.**

[] You need a **VENDOR’S LICENSE**. Contact **YOUR COUNTY AUDITOR**.

[] If you have questions about what sales and services 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://business.ohio.gov](http://business.ohio.gov).

[] A permit-to-install is **required before any air contaminant source (anything that releases pollution into the air, such as a vent) is installed**. Once the source is installed, a permit-to-operate is **necessary**. **For more information about this and hazardous waste disposal, contact the Ohio Environmental Protection Agency (EPA)**. The Ohio EPA can be reached at (614) 644-3020 for General Inquiries or (800) 329-7518 for the Small Business Hotline. Information is also on-line at [www.epa.state.oh.us](http://www.epa.state.oh.us).

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

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

Remember to check local and federal laws.

**THIS CHECKLIST IS ABOUT STATE REQUIREMENTS.**