

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>.
- [] 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.

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

www.ohiosbdc.ohio.gov

Remember to check local and federal laws.

THIS CHECKLIST IS ABOUT STATE REQUIREMENTS.