Publishing

Checklist

- ☐ You need a VENDOR'S LICENSE to collect sales tax. Contact YOUR COUNTY AUDITOR. Information is also on-line at http://business.ohio.gov.

- ☐ The sale of published materials, excluding newspapers, is subject to sales tax. Newspapers are not subject to sales tax.

- ☐ Magazine subscriptions sent through second class mail only are not subject to sales tax.

- ☐ 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://tax.ohio.gov.

- ☐ Your publishing business may need environmental permits from the Ohio Environmental Protection Agency (EPA). To find out if you need any environmental permits, contact the Ohio 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.

- ☐ Ohio, as well as the United States, has libel laws. For information about 's libel laws, read Revised Code (ORC) Section 2739. The ORC can be found in your local library or on-line to: http://codes.ohio.gov/orc.

NAICS 511/26

Funded in part through a grant with the U.S. Small Business Administration.