

1st STOP CHECKLIST:

PUBLISHING

Checklist

- You need a **VENDOR'S LICENSE** to collect sales tax. Contact **YOUR COUNTY AUDITOR**.
- 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 Ohio's libel laws, read **Ohio Revised Code (ORC) Section 2739**. The ORC can be found in your local library or on-line to: <http://codes.ohio.gov/orc/2739>
- NAICS 511/17

THIS CHECKLIST IS ABOUT STATE REQUIREMENTS. *REMEMBER TO CHECK LOCAL GOVERNMENT AGENCIES*

The information contained in this site is for general guidance on matters of interest only and reflects solely the information about the requirements of the State of Ohio. Note, there may be additional local and federal requirements. Accordingly, the information on this site is provided with the understanding that ODSA is not herein engaged in rendering legal, accounting, tax, or other professional advice and services. Before making any decision or taking any action, consult a professional. For more help, contact your local **Small Business Development Center (SBDC) at www.ohiosbdc.ohio.gov Also, remember to check local government agencies. This checklist is about state requirements. Funded in part through a grant with the U.S. Small Business Administration.*