TAILOR / DRESSMAKER

Checklist

- ☐ All retail sales are taxable (unless they are declared tax exempt by the OHIO DEPARTMENT OF TAXATION). All retailers must have a VENDOR'S LICENSE, collect sales tax, file tax returns, and keep complete records of transactions.

- ☐ If your business makes clothing from material supplied by the customer or will repair clothing, you need a VENDOR'S LICENSE.

- ☐ For more information about VENDOR'S LICENSE'S 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 and http://business.ohio.gov.

- ☐ If you are selling upholstered or stuffed items, you must contact the Ohio Department of Commerce's Division of Industrial Compliance, Bedding and Upholstered Furniture Section at (614) 644-2236 for licensing information. The Ohio Department of Commerce is on-line at www.com.state.oh.us/dico.

- ☐ You must comply with the Federal Trade Commission's (FTC) care labeling rules. Information can be found at www.ftc.gov.

- ☐ Depending on the type of product you will make, there may be additional state-level labeling requirements. Check the Ohio Revised Code (ORC) and Ohio Administrative Code (OAC) for more information. Both the ORC and OAC can be found in your local library and are on-line at http://codes.ohio.gov/orc.

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