

1st STOP CHECKLIST: TAILOR/DRESSMAKER

REQUIREMENTS & REGULATIONS

- [] 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 will make 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> . **Remember to check local government agencies.**
- [] 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 . **Remember to check local government agencies.**
- [] You must comply with the **Federal Trade Commission's (FTC)** care labeling rules. Information can be found at www.ftc.gov . **Remember to check local government agencies.**
- [] 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> . **Remember to check local government agencies.**

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

www.ohiosbdc.ohio.gov

REMEMBER TO CHECK LOCAL GOVERNMENT AGENCIES

THIS CHECKLIST IS ABOUT STATE REQUIREMENTS.