This checklist applies to tree farms that grow trees to sell as timber. People who sell timber are known as “timber dealers”.

**REQUIREMENTS & REGULATIONS**

- There are no special state-level licenses for tree farms that grow trees for timber. If you have questions, contact the Ohio Department of Natural Resources’ Division of Forestry at (877) 247-8733 or (614) 265-6694. Information is also available on-line at [http://forestry.ohiodnr.gov/](http://forestry.ohiodnr.gov/) *Remember to check local government agencies*

- If you are using a restricted pesticide or fertilizer, contact the Ohio Department of Agriculture’s Division of Plant Industry at (614) 728-6270. Information is also on-line at [www.ohioagriculture.gov/plant](http://www.ohioagriculture.gov/plant). *Remember to check local government agencies*

- Contact the Ohio Environmental Protection Agency (EPA) for information about the proper disposal of hazardous and solid waste. The EPA can be reached at (614) 644-3020 for General Inquiries or (800) 329-7518 for Office of Compliance Assistance and Pollution Prevention. The Ohio EPA is also on-line at [www.epa.state.oh.us](http://www.epa.state.oh.us). *Remember to check local government agencies*

- If you will make retail sales (sales to an end user), you need a VENDOR’S LICENSE. For more information, contact YOUR COUNTY AUDITOR or the OHIO DEPARTMENT OF TAXATION. Information is also on-line at [http://business.ohio.gov](http://business.ohio.gov). *Remember to check local government agencies*

- If you have questions about sales tax, 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](http://tax.ohio.gov). *Remember to check local government agencies*

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

[www.ohiosbdc.ohio.gov](http://www.ohiosbdc.ohio.gov)

*REMEMBER TO CHECK LOCAL GOVERNMENT AGENCIES*

**THIS CHECKLIST IS ABOUT STATE REQUIREMENTS.**