TUTORING SERVICE

Checklist

- ☐ For more information, consult the Ohio Revised Code (ORC) Section 5120. The ORC can be found at your local library or on-line at http://codes.ohio.gov/orc.

- ☐ If you will be working with a school district as a paid tutor, you must be certified by the Ohio Department of Education. For more information, contact the Office of Certification and Licensure at (614) 995-1545. Information is also on-line at www.ode.state.oh.us.

- ☐ If you will be working as a private tutor, you do not need to be certified.

- ☐ If you will make retail sales (sales of a tangible product 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.

- ☐ 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.

NAICS 611691/26

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