

1st STOP CHECKLIST:

TUTORING SERVICE

Checklist

- For more information, consult the **Ohio Revised Code (ORC) Section 3319**. The **ORC** can be found at your local library or on-line at <http://codes.ohio.gov/orc/3319>
- For information on educating students with disabilities see **OAC 3301**
<http://codes.ohio.gov/oac/3301-51>
- The **ORC** and **OAC** can be found in your local library or on-line at
<http://codes.ohio.gov/>.
- 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 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 611691/17

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.