



Department of
Taxation

Sales & Use Tax Division
P.O. Box 530
Columbus, Ohio 43216
tax.ohio.gov

Dear Vendor,

All Ohio vendors are required to comply with all Ohio sales and use tax laws. One requirement is that a vendor be properly licensed. Before making retail sales or accepting orders in Ohio you must obtain either a county vendor's license or a transient vendor's license.

Once you have obtained a vendor's license, you must comply with the following:

1. Display the vendor's license or a copy in plain view at every place of business.
2. Charge the sales tax rate for the county in which a sale is made. Sales tax rates vary from county to county in Ohio and are available on the Ohio Department of Taxation's website at <https://thefinder.tax.ohio.gov/StreamlineSalesTaxWeb/Default.aspx>.
3. File sales tax returns and remit the taxes collected to the Department of Taxation. If the sales tax collected exceeds \$200 per month, returns must be filed monthly. Otherwise, returns must be filed semi-annually. Vendors must file sales tax returns regularly, even if no sales were made during the reporting period. Failure to timely file a return and remit the tax due may subject the vendor to penalties and interest charges.
4. All sales tax returns are required to be filed electronically. Electronic filing and payment may be accomplished through two methods:
 - **Ohio Business Gateway (OBG):** Once you have established an account with OBG you may file and pay your sales tax returns online.
 - **Telefile:** If your account is a county vendor's license (license number begins with 01 – 88) you may file via Telefile. Have your return completed and your checking account number and routing number available. Call 1-800-697-0440 to file and pay the return.

If you make retail sales in Ohio and do not currently have a vendor's license, you may obtain a vendor's license by completing the application on the back of this letter and submitting it, along with a check for \$25, to the Department, or online through the Ohio Business Gateway at business.ohio.gov.

If you have any questions please call 888-405-4039.

Sincerely,

Ohio Sales and Use Tax Division

Sales & Use Tax Division



Department of Taxation

P.O. Box 182215
Columbus, OH 43218-2215
(688) 405-4089



ST 1T Rev. 12/09
Application for
Transient Vendor's License

Vendor's license no.
(For department use only)

Federal employer identification no.

Social Security no. / ITIN

Ohio corporate charter no. / certificate no.

1. Check type of ownership: (10) Sole owner (20) Partnership (30) Corporation (150) Nonprofit
(50) LLC (70) LLP (80) LTD Other (please specify) _____

2. When did you or will you begin making taxable sales in Ohio? (MM/DD/YY) _____

3. Are you obtaining this license to make sales at a temporary place of business in a county in which you have no fixed place of business? Yes No

4. Provide NAICS code and state nature of business activity _____ (For the most current listings, search NAICS on our Web site at tax.ohio.gov.)

5. Legal name _____
(Corporation, sole owner, partnership, etc.)

6. Trade name or DBA _____

7. Primary address _____
Address of corporation, sole owner, partnership, etc. City State ZIP code

Business phone no. _____

Fax no. _____

Secondary phone no. _____

8. Mailing address _____
(If different from above) City State ZIP code

9. How much sales tax do you expect to collect each month? Less than \$200 \$200 or greater

10. If you operate as a corporation or partnership, list appropriate names, addresses and identification numbers below.

Title Name Street City State ZIP code

SSN / ITIN / FEIN

Title Name Street City State ZIP code

SSN / ITIN / FEIN

Title Name Street City State ZIP code

SSN / ITIN / FEIN

11. Name, phone number, fax number and e-mail address of individual the department should contact regarding this account

Name _____

Phone no. _____

Fax no. _____

E-mail address _____

Date _____

Signature of applicant _____

Fee for this license – \$25 (made payable to Ohio Treasurer of State). Send the original application and \$25 fee to the address above.

Federal Privacy Act Notice

Because we require you to provide us with a Social Security number, the Federal Privacy Act of 1974 requires us to inform you that providing us with your Social Security number is mandatory. Ohio Revised Code sections 5703.05, 5703.057 and 5747.08 authorize us to request this information. We need your Social Security number in order to administer this tax.