



**REGISTRATION
CONFIRMATION**

Taxpayer Services Division
P. O. Box 182215
Columbus, OH 43218-2215
Phone: 1-888-405-4089
Fax: 1-614-387-2165
TTY/TDD: 1-800-750-0750
tax.ohio.gov

August 16, 2012

[REDACTED]
[REDACTED] INC
[REDACTED]
[REDACTED] KS 66007-9753

RE: Account Type: SELLER'S USE TAX
Account Number: [REDACTED]
Effective Date: 7/10/2012
Filing Frequency: SEMI-ANNUAL January - June & July - December

TIN: 50

Dear Taxpayer:

Please verify the information listed below is complete and accurate. If there are corrections and/or additions, please note them on this form and return it by mail or fax. You may also contact us by telephone or by email through our web site at tax.ohio.gov.

Legal Name: [REDACTED]
Federal Employer Identification Number: [REDACTED]
Social Security Number: [REDACTED]
Ohio Charter Number: [REDACTED]

You can file and pay your sales tax returns electronically through the Ohio Business Gateway at obg.ohio.gov. Payments may be made directly from your bank account (electronic check) or by credit card.

The Ohio Department of Taxation must receive all returns and payments on or before the 23rd of the month following the end of the reporting period. Failure to file and pay taxes due in a timely manner may result in the loss of discount and the imposition of interest, penalties and/or additional charges. You must file a return even if you have no tax due for the filing period.

If you have questions concerning your tax responsibilities or how to file your return(s) please contact us.

RGAT0188

CERTIFICATE OF REGISTRATION
OHIO DEPARTMENT OF TAXATION
PO BOX 182215, COLUMBUS, OHIO 43218-2215

[REDACTED]
[REDACTED]
[REDACTED]

License Type: SELLER'S USE TAX
Account #: [REDACTED]
Effective Date: 7/10/2012

This is to certify that the above registrant is authorized to make retail sales subject to taxes levied pursuant to Chapter 5741 of the Ohio Revised Code.

A new registration must be obtained if the business is sold or if the form of ownership changes. An ownership change includes, but is not limited to, incorporating a business, changing from a partnership to a sole proprietor, a sole proprietorship to a partnership, or any similar entity change.

VENDOR'S GUIDE TO OHIO SALES AND USE TAX

What is Sales Tax?

Sales tax is a "trust" tax that is collected by all Ohio retailers and those out-of-state retailers that are registered within Ohio, when they make **taxable** retail sales. It is called a "trust" tax because the consumer has entrusted this tax to retailers with the understanding that it will be reported and paid to the State of Ohio **in a timely manner**.

Types of Vendors Licenses

To apply for any of the license listed below, please visit the Ohio Business Gateway (OBG) at www.business.ohio.gov or for a paper application, the Ohio Department of Taxation's (ODT) website at www.tax.ohio.gov.

Regular County Vendor's License - This type of license is required when making sales from a fixed place of business. Vendors of tangible personal property and certain services must have one regular vendor's license for each sales location. The application form is **ST-1**. Services requiring a regular vendor's license are as follows:

- Fabrication, installation, repair, and/or storage of tangible personal property.
- Hotel or similar room rentals.
- Laundry and dry cleaning (excludes coin-operated machine sales).
- Personal care services, including skin care, application of cosmetics, manicures, pericures, hair removal, tattoos, body piercing, tanning, massage, and other similar services. It does not include hair care, cutting, coloring, or style. **Note:** If no fixed place of business, these services require a transient vendor's license
- Physical fitness facility service. (membership fees and sales of tangible personal property)
- Recreation and sports club service. (membership fees and sales of tangible personal property)
- Towing of motor vehicles, including those wrecked, disabled, or illegally parked.
- Washing (except coin-operated), cleaning, waxing, polishing, or painting of motor vehicles.
- Transportation of persons within Ohio (except by public transit systems or commercial airlines).

Delivery Vendor's License - This type of license is issued to vendors making sales based on delivery of tangible personal or certain services at the consumer's location (for example, some heating oil vendors). This license is generally issued to business with no fixed location; the vendor travels to the customer's location to sell taxable items or makes sales on-line. The application form is **ST-1D**.

Transient Vendor's License - This type of license is required when making sales from a location on a temporary basis (for example, at a fair, an exhibition, or a trade show). These licenses are valid throughout Ohio and allow a vendor to make sales in all 88 counties in Ohio. The application form is **ST-1T**.

Service Vendor's License - This type of license is issued to vendors providing taxable services. Services requiring a service vendor's license are as follows:

- Automatic data processing, computer, or electronic information services (including Internet access, and/or e-mail service) provided for use in a business.
- Building maintenance and janitorial service.
- Employment or employment placement service.
- Exterminating service.
- Information service using a nine-hundred telephone call (1-900).
- Landscaping, lawn care, or snow removal service if annual sales exceed \$5,000.
- Private investigation or security service.
- Satellite broadcasting service.
- Telecommunication services.

These license are valid throughout Ohio and allow a vendor to make sales in all 88 counties in Ohio. The application form is **ST-1S**.

Filing Requirements

The Universal Sales Tax returns (UST-1) is used for all of the above licenses and must be electronically filed and paid by the due date. The filing frequency is determined by ODT and your frequency is stated on the Registration Confirmation notice and you will be informed in writing of any filing frequency changes.

Monthly Filers - The UST-1 must be electronically filed and paid by the 23rd day of the month following the reporting period, for all tax collected during the preceding month. If the 23rd is on a weekend or holiday, the due date is the next business day.

Semi-annual Filers - Vendors and sellers whose tax liability is **less than \$1,200 per six-month period**, may file and pay their sales taxes semi-annually. Such returns are due by the 23rd day of the month following the close of each semi-annual period for the tax collected during the preceding six-month period.

January 1 through June 30 - return and payment are due on or before July 23rd.

July 1 through December 31 - return and payment are due on or before January 23rd.

Returns must still be filed even if no sales are made or no tax is due. Failing to file a return or remit tax due will result in fines, penalties, and possibly criminal charges.

Ohio Tax Alerts - Vendors may sign up to receive tax alerts via e-mail for multiple tax types, including **Sales and Use Tax**. These alerts include reminders of when semi-annual and monthly Universal Sales Tax returns (UST-1) and payments are due. These reminders can assist vendors in remitting timely return and payments. This can be a very helpful service, as ODT does not mail returns or information to new or existing vendors. To use this service, simply sign-up from our website at www.tax.ohio.gov.