



Department of Taxation

Ohio Sales and Use Tax

Everyone making taxable sales in Ohio must have a vendor's license and must collect the sales tax. To register for a vendor's license, please visit the Ohio Business Gateway at **business.ohio.gov**. This website will also be used to file all future returns.

There are two types of vendor's licenses. A county vendor's license is needed for those who sell from a fixed location or for those who provide taxable services. A transient vendor's license is needed for those who transport their goods to make sales from temporary locations.

It is the vendor's responsibility to collect the sales tax from the consumer. This money is held in trust and paid to the state when filing the sales tax return.

Monthly sales tax returns are due by the 23rd of the following month from the period filed. For example: The January 1 through January 31 return is due on February 23rd.

Semi annual sales tax returns are due by the 23rd of the following month from the end of the six month period. For example: The January 1 through June 30 return is due on July 23rd and July 1 through December 31 return is due on January 23rd.

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All retail sales are considered taxable, unless they are specifically exempted per the Ohio Revised Code. There are also Information Releases and FAQs that can be reviewed on ODT's website at **tax.ohio.gov** which explain the law using more common language.

Customers who claim they are exempt from sales tax must provide an Exemption Certificate, which the vendor will keep for its records. Certificates can be printed from ODT's website.

It's important to remember that vendors must file sales tax returns by the deadline, even if they had no taxable sales. In this scenario, you would simply report \$0 sales. Returns are due for each period until the account is canceled.

Lastly, to obtain each county's unique tax rate, please visit ODT's website.