

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.



NAICS Codes

Accommodations

Bed and Breakfast Inns.....	721191
Boarding Houses.....	721310
Casino Hotels.....	721120
Hotels & Motels.....	721110
Other Lodging.....	721199
RV (Recreational Vehicle) Parks/Camps.....	721210

Administrative Support & Waste Management & Remediation Services

Business Service Centers.....	561430
Call Centers.....	561420
Carpet/Upholstery Cleaning.....	561740
Collection Agencies.....	561440
Credit Bureaus.....	561450
Document Prep Services.....	561410
Employment Services.....	561300
Exterminating Services.....	561710
Facilities Support Services.....	561210
Investigation and Security Services.....	561600
Janitorial Services.....	561720
Landscaping Services.....	561730
Office Administrative Services.....	561110
Other Buildings/Dwellings Services.....	561790
Other Business Support Services.....	561490
Other Support Services.....	561900
Travel Arrangement Services.....	561500
Waste Management Services.....	562000

Agriculture, Forestry, Fishing/Hunting

Animal Aquaculture.....	112510
Animal Production Support.....	115210
Cattle Feedlots.....	112112
Cattle Ranching.....	112111
Crop Production Support.....	115110
Dairy Cattle / Milk Production.....	112120
Fishing.....	114110
Forest Nurseries.....	113210
Forestry Support.....	115310
Fruit/Nut Farming.....	111300
Greenhouses.....	111400
Hunting/Trapping.....	114210
Logging.....	113310
Oilseed/Grain Farming.....	111100
Other Animal Production.....	112900
Other Crop Farming.....	111900
Pig Farming.....	112210
Poultry/Egg Production.....	112300
Sheep/Goat Farming.....	112400
Timber Tract Operations.....	113110
Vegetable/Melon Farming.....	111210

Arts, Entertainment and Recreation

Agents/Managers for Athletes/Entertainers.....	711410
Amusement Parks & Arcades.....	713100
Gambling Industries.....	713200
Independent Artists/Writers/Performers.....	711510
Museums/Historical/Similar Institutions.....	712100
Other Amusement/Recreation Industries (Gyms).....	713900
Performing Arts Companies.....	711100
Promoters of Arts/Sports/Similar Events.....	711300
Spectator Sports.....	711210

Construction

Building Finishing Contractors.....	238300
Commercial Bldg Construction.....	236200
Electrical Contractors.....	238210
Foundation/Structure/Bldg Exterior Contractors.....	238100
Land Subdivision.....	237210
Other Building Equipment Contractors.....	238290
Other Heavy/Civil Engineering Construction.....	237990
Other Specialty Trade Contractors.....	238900
Plumbing/Heating/AC Contractors.....	238220
Residential Bldg Construction.....	236110
Road/ Bridge Construction.....	237310
Utility System Construction.....	237100

Educational Services

Educational Services.....	611000
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Finance and Insurance

Commercial Banking.....	522110
Commodity Contracts Brokerage.....	523140
Commodity Contracts Dealing.....	523130
Consumer Lending.....	522291
Credit Card Issuing.....	522210
Credit Intermediation Activities.....	522300
Credit Unions.....	522130
Insurance Agencies & Brokerages.....	524210
Insurance/Employee Benefit Funds.....	525100
Insurance/Reinsurance Carriers.....	524150
International Trade Financing.....	522293
Investment Banking/Securities Dealing.....	523110
Life/Health/Medical Insurance/ Reinsurance Carriers.....	524140
Other Depository Credit Intermediation.....	522190
Open-End Investment Funds.....	525910
Other Financial Investment Activities.....	523900
Other Financial Vehicles.....	525990
Other Insurance Related Activities.....	524290
Other Nondepository Credit Intermediation.....	522298
Real Estate Credit.....	522292
Real Estate Investment Trusts.....	525930
Sales Financing.....	522220
Savings Institutions.....	522120
Secondary Market Financing.....	522294
Securities Brokerage.....	523120
Securities/Commodity Exchanges.....	523210
Trusts/Estates/Agency Accounts.....	525920

Health Care and Social Assistance

Child Day Care Services.....	624410
Chiropractors.....	621310
Community Food/Housing/Emergency/ Other Relief Services.....	624200
Dentists.....	621210
Family Planning Centers.....	621410
Freestanding Emergency Centers.....	621493
HMO Medical Centers.....	621491
Home Health Care Services.....	621610
Hospitals.....	622000
Individual/Family Services.....	624100
Kidney Dialysis Centers.....	621492
Medical/Diagnostic Labs.....	621510
Mental Health Practitioners.....	621330
Mental Health Specialists.....	621112
Nursing/Residential Care Facilities.....	623000
Optometrists.....	621320
Other Health Care Services.....	621900
Other Misc Health Practitioners.....	621399
Other Outpatient Care Centers.....	621498
Outpatient Mental Health/ Substance Abuse Ctrs.....	621420
Physical/Occupational Therapists.....	621340
Physicians.....	621111
Podiatrists.....	621391
Vocational Rehabilitation Services.....	624310

Holding Companies

Bank Holding Companies.....	551111
Other Holding Companies.....	551112

Information

Book Publishers.....	511130
Cable/Other Subscription Programming.....	515210
Data Processing/Hosting/Related Services.....	518210
Directory/Mailing List Publishers.....	511140
Internet Publishing/Broadcasting.....	516110
Internet Service Providers.....	518111
Motion Picture/Video Industries.....	512100
Newspaper Publishers.....	511110
Other Information Services.....	519100
Other Publishers.....	511190
Periodical Publishers.....	511120
Radio/Television Broadcasting.....	515100
Software Publishers.....	512120
Sound Recording Industries.....	512200
Telecommunications.....	517000
Web Search Portals.....	518112

Manufacturing

Apparel/Footwear/ Leather/Textiles

Apparel Accessories/Other Apparel Mfg.....	315990
Apparel Knitting Mills.....	315100
Cut/Sew Apparel Contractors.....	315210
Footwear Mfg.....	316210
Leather/Hide Tanning Finishing.....	316110
Men's & Boys' Apparel Mfg.....	315220
Other Apparel Mfg.....	315290
Other Leather/Allied Product Mfg.....	316990
Textile Mills.....	313000
Textile Product Mills.....	314000
Women's & Girls' Apparel Mfg.....	315230

Beverage & Tobacco Product

Breweries.....	312120
Distilleries.....	312140
Soft Drink/Ice Mfg.....	312110
Tobacco Manufacturing.....	312200
Wineries.....	312130

Chemical

Basic Chemical Mfg.....	325100
Cleaning Materials Mfg.....	325600
Fertilizer/Other Agricultural Chemical Mfg.....	325300
Other Chemical Product/Preparation Mfg.....	325900
Paint, Coating, & Adhesive Mfg.....	325500
Pharmaceutical Mfg.....	325410
Resin/Synthetic Rubber/Fibers Mfg.....	325200

Computer and Electronic Product

Audio/Video Equipment Mfg.....	334310
Communications Equipment Mfg.....	334200
Computer/Peripheral Equipment Mfg.....	334110
Magnetic/Optical Media Mfg.....	334610
Navigational/Measuring/Electromedical/ Control Instruments Mfg.....	334500
Other Electronic Component Mfg.....	334410

Electrical Equipment/Appliance/ Component

Electrical Equipment Mfg.....	335310
Electric Lighting Equipment Mfg.....	335100
Household Appliance Mfg.....	335200
Other Electrical Equipment Mfg.....	335900

Fabricated Metal Product

Architectural/Structural Metals Mfg.....	332300
Boiler/Tank/Shipping.....	332400
Coating/Engraving/Heat Treating.....	332810
Container Mfg.....	332510
Cutlery/Handtool Mfg.....	332210
Forging/Stamping.....	332110
Hardware Mfg.....	332610
Other Fabricated Metal Product Mfg.....	332900
Spring/Wire Product Mfg & Machine Shops.....	332700

Food

Animal Food Mfg.....	311110
Animal Processing.....	311610
Bakeries/Tortilla Mfg.....	311800
Dairy Product Mfg.....	311500
Fruit/Vegetable Preserving Mfg.....	311400
Grain/Oilseed Milling.....	311200
Other Food Mfg.....	311900
Seafood Product Prep.....	311710
Sugar Product Mfg.....	311300

Machinery

Agriculture/Construct/Mining Machinery Mfg.....	333100
Commercial/Service Industry Machinery Mfg.....	333310
Engine/Power Transmission Equip Mfg.....	333610
HVAC & Comm Refrigeration Equip Mfg.....	333410
Industrial Machinery Mfg.....	333200
Metalworking Machinery Mfg.....	333510
Other General Purpose Machinery Mfg.....	333900

Miscellaneous

Furniture/Related Product Mfg.....	337000
Medical Equipment/Supplies Mfg.....	339110
Other Misc Mfg.....	339900
Printing/Related Support Activities.....	323100

Nonmetallic Mineral Product

Cement/Concrete Product Mfg.....	327300
Clay Product/Refractory Mfg.....	327100
Glass/Glass Product Mfg.....	327210
Lime/Gypsum Product Mfg.....	327400

Other Nonmetallic Mineral Product Mfg.....	327900
Paper/Wood Product	
Converted Paper Product Mfg.....	322200
Paper/Pulp Mills.....	322100
Sawmills/Wood Preservation.....	321110
Veneer/Plywood Product Mfg.....	321210
Other Wood Product Mfg.....	321900
Petroleum/Coal Products	
Other Petroleum/Coal Products Mfg.....	324190
Paving/Roofing Materials Mfg.....	324120
Petroleum Refineries.....	324110
Plastics/Rubber	
Plastics Product Mfg.....	326100
Rubber Product Mfg.....	326200
Primary Metal Product	
Aluminum Production/Processing.....	331310
Foundries.....	331500
Iron/Steel Mills/Ferroalloy Mfg.....	331110
Nonferrous Metal Production/Processing.....	331400
Steel Product from Purchased Steel.....	331200
Transportation Equipment	
Aerospace Product/Parts.....	336410
Motor Vehicle Body/Trailer Mfg.....	336210
Motor Vehicle Mfg.....	336100
Motor Vehicle Parts Mfg.....	336300
Railroad Rolling Stock Mfg.....	336510
Ship/Boat Building.....	336610
Other Transportation Equipment Mfg.....	336900
Mining	
Coal Mining.....	212110
Metal Ore Mining.....	212200
Mining Support Activities.....	213110
Oil/Gas Extraction.....	211110
Other Mining/Quarrying.....	212390
Sand/Gravel/Clay Mining/Quarrying.....	212320
Stone Mining/Quarrying.....	212310
Other Services	
Personal/Laundry Services	
Barber Shops.....	812111
Beauty Salons.....	812112
Cemeteries/Crematories.....	812220
Civic/Religious/Similar Organizations.....	813000
Coin-Operated Laundries/Drycleaners.....	812310
Dry cleaning/Laundry Services.....	812320
Funeral Homes/Funeral Services.....	812210
Linen/Uniform Supply.....	812330
Nail Salons.....	812113
Other Personal Care Services.....	812190
Other Personal Goods Repair.....	811490
Parking Lots/Garages.....	812930
Pet Care Services.....	812910
Photofinishing.....	812920
Repair/Maintenance	
Auto Body/Paint/Interior/Glass Repair.....	811120
Auto Mechanical & Electrical Repairs.....	811110
Electronic/Precision Equipment Repair.....	811210
Equipment Repair of Commercial Machinery.....	811310
Footwear/Leather Goods Repair.....	811430
Home/Garden Equipment Repair.....	811410
Other Automotive Repair (washing/waxing).....	811190
Other Personal Services.....	812990
Reupholstery/Furniture Repair.....	811420
Professional, Scientific and Technical Services	
Advertising/Related Services.....	541800
Architectural Services.....	541310
Building Inspection Services.....	541350
Certified Public Accountants.....	541211
Computer Facilities Mgmt Services.....	541513
Computer Systems Design Services.....	541512
Custom Computer Programming Services.....	541511
Drafting Services.....	541340
Engineering Services.....	541330
Geophysical Surveying/Mapping Services.....	541360
Landscape Architecture Services.....	541320
Lawyers.....	541110
Mgmt/Scientific/Technical Consulting Services.....	541600
Marketing Research/Public Opinion Polling.....	541910
Other Accounting Services.....	541219
Other Computer Related Services.....	541519
Other Legal Services.....	541190
Other Professional/Scientific/Technical Services.....	541990
Payroll Services.....	541214
Photographic Services.....	541920

Scientific Research/Development Services.....	541700
Specialized Design Services.....	541400
Surveying/Mapping Services.....	541370
Tax Preparation Services.....	541213
Testing Laboratories.....	541380
Translation/Interpretation Services.....	541930
Veterinary Services.....	541940
Real Estate	
Cooperative Housing.....	531114
Real Estate Agents/Brokers.....	531210
Real Estate Appraisers.....	531320
Other Activities Related to Real Estate.....	531390
Real Estate Property Managers.....	531310
Rental and Leasing	
Auto/Truck/RV Equipment Rental/Leasing.....	532100
Commercial Equipment Rental (Farm & Medical).....	532400
Consumer Electronics/Appliances Rental.....	532210
Formal Wear/Costume Rental.....	532220
General Rental Centers.....	532310
Mini-warehouses & Self-Storage Units Lessors.....	531130
Nonfinancial Intangible Assets Lessors.....	533110
Nonresidential Buildings Lessors.....	531120
Other Consumer Goods Rental.....	532290
Other Real Estate Property Lessors.....	531190
Residential Bldgs/Dwellings Lessors.....	531110
Video Rental.....	532230
Retail Trade	
Building Material/Garden Equipment	
Hardware Stores.....	444130
Home Centers.....	444110
Lawn/Garden Equipment Stores.....	444200
Other Building Material Dealers.....	444190
Paint/Wallpaper Stores.....	444120
Clothing/Accessories	
Children's Clothing Stores.....	448130
Clothing Accessories Stores.....	448150
Family Clothing Stores.....	448140
Jewelry Stores.....	448310
Luggage/Leather Goods Stores.....	448320
Men's Clothing Stores.....	448110
Other Clothing Stores.....	448190
Shoe Stores.....	448210
Women's Clothing Stores.....	448120
Electronics/Appliance Stores	
Camera/Photographic Supplies Stores.....	443130
Computer/Software Stores.....	443120
Electronics Stores.....	443112
Household Appliance Stores.....	443111
Food/Beverage Stores	
Baked Goods Stores.....	445291
Confectionery/Nut Stores.....	445292
Convenience Stores.....	445120
Drinking Places (Alcoholic Beverages).....	722410
Full-Service Restaurants/Cafeterias.....	722110
Grocery Stores.....	445110
Limited-Service Eating Places.....	722210
Liquor Stores.....	445310
Meat Markets.....	445210
Other Specialty Food Stores.....	445299
Produce Markets.....	445230
Seafood Markets.....	445220
Special Food Services (Caterers).....	722300
Fuel	
Gas Stations.....	447100
Heating Oil Dealers.....	454311
Liquefied Petroleum Gas Dealers.....	454312
Other Fuel Dealers.....	454319
Furniture/Home Furnishings	
Floor Covering Stores.....	442210
Furniture Stores.....	442110
Other Home Furnishings Stores.....	442299
Window Treatment Stores.....	442291
Antique Furniture.....	453310
General Merchandise	
Department Stores.....	452110
Other General Merchandise Stores.....	452900
Health/Personal Care Stores	
Cosmetics/Beauty Supplies Stores.....	446120
Pharmacies/Drug Stores.....	446110
Optical Goods Stores.....	446130
Other Health/Personal Care Stores.....	446190
Miscellaneous Store Retailers	
Art Dealers.....	453920
Florists.....	453110
Gift Stores.....	453220

Office Supplies Stores.....	453210
Other Miscellaneous Store Retailers.....	453990
Pet/Pet Supplies Stores.....	453910
Used Merchandise Stores.....	453310
Motor Vehicle/Parts Dealers	
Auto Parts & Tire Stores.....	441300
Boat Dealers.....	441222
Mobile Home Dealers.....	453930
Motorcycle Dealers.....	441221
New Car Dealers.....	441110
Other Motor Vehicle Dealers.....	441229
Recreational Vehicle Dealers.....	441210
Used Car Dealers.....	441120
Nonstore Retailers	
E-Shopping/Mail Order Houses.....	454110
Other Direct Selling Establishments.....	454390
Vending Machine Operators.....	454210
Sporting Goods/Hobbies/Book/Music Stores	
Book Stores.....	451211
Hobby/Toy/Game Stores.....	451120
Musical Instrument/Supplies Stores.....	451140
News Dealers/Newsstands.....	451212
Record Stores.....	451220
Sewing Goods Stores.....	451130
Sporting Goods Stores.....	451110
Transportation and Warehousing	
Air Transportation.....	481000
Air Transportation Support.....	488100
Charter Bus Industry.....	485510
Couriers.....	492110
Freight Transportation Arrangement.....	488510
Local Trucking.....	484110
Long-distance Trucking.....	484120
Interurban/Rural Bus Transportation.....	485210
Limousine Service.....	485320
Local Messengers/Delivery.....	492210
Motor Vehicle Towing.....	488410
Other Passenger Transportation.....	485990
Other Road Transportation Support.....	488490
Other Transportation Support.....	488990
Pipeline Transportation.....	486000
Rail Transportation.....	482110
Rail Transportation Support.....	488210
Scenic/Sightseeing Transportation.....	487000
School/Employee Bus Transportation.....	485410
Specialized Freight Trucking.....	484200
Taxi Service.....	485310
Urban Transit Systems.....	485110
Warehousing/Storage.....	493100
Water Transportation Support.....	488300
Water Transportation.....	483000
Utilities	
Electric Generation/Transmission/ Distribution.....	221100
Natural Gas Distribution.....	221210
Steam/Water/Sewage Systems.....	221300
Wholesale Trade	
Alcoholic Beverages.....	424800
Apparel/Notions.....	424300
Business to Business Electronic Markets.....	425110
Chemical Products.....	424600
Commercial Equipment/Supplies.....	423400
Druggists' Sundries.....	424210
Electronic Goods.....	423600
Farm Product Raw Materials.....	424500
Farm Supplies.....	424910
Furniture/Home Furnishings.....	423200
Grocery/Related Products.....	424400
Hardware/Plumbing/Heating Equipment.....	423700
Jewelry/Watch/Precious Stone/Metals.....	423940
Lumber/Other Construction Materials.....	423300
Machinery/Equipment/Supplies.....	423800
Metal/Mineral (except Petroleum).....	423500
Motor Vehicle & Parts/Supplies.....	423100
Nursery/Florists' Supplies.....	424930
Other Misc Durable Goods.....	423990
Other Misc Nondurable Goods.....	424990
Paint and Supplies.....	424950
Paper/Paper Products.....	424100
Petroleum/Petroleum Products.....	424700
Printed Materials.....	424920
Recyclable Materials.....	423930
Sporting/Recreational Goods.....	423910
Tobacco/Tobacco Products.....	424940
Toy/Hobby Goods.....	423920
Wholesale Trade Agents/Brokers.....	425120

Attention

In accordance with H.B. 562, effective January 2009, the Ohio Department of Taxation began mandatory electronically filing of sales tax returns. It states that each person who has or is required to have a vendor's license shall make and file a return using electronic means. The primary system of use is the Ohio Business Gateway (OBG) and secondary is the Ohio TeleFile system.

As vendors are required to file returns electronically, we strongly recommend that you apply for the vendor account electronically through OBG. This will prepare you for filing by having the OBG registration process completed, and filing of the return will be limited to a log-in and completion of the return.

Please use the link below to obtain your vendor's account immediately through the OBG.

<https://ohiobusinessgateway.ohio.gov/>

If you require assistance, the following link will provide a Self Help eLibrary with video tutorials, including "Register to Use OBG" and "Sales Tax Registration."

http://www.tax.ohio.gov/self_help/self_help_obg.aspx

***Note:** The processing of a paper application may take up to six weeks. If you wish to complete the application through the mail, please use the link below to obtain a copy of the paper application for the appropriate account type.

http://www.tax.ohio.gov/portals/0/forms/sales_and_use/Applications-2010/ST_ST1.pdf