



Better Ways of Doing Business

**1<sup>st</sup> Stop Business Connection**

# **Starting Your Business In Ohio Employer**



**OHIO DEPARTMENT OF DEVELOPMENT**

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## 1st Stop Business Connection

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Better Ways of Doing Business

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*Reasonable accommodations for persons with disabilities will be made if requested at least two weeks in advance. Contact Susan Foltz at 614-466-2711 for assistance.*

# Starting Your Business in Ohio

## BUSINESS PLANNING

The first step in starting a business is creating a business plan. It will help you determine what you must accomplish, acquire and learn before you start a small business. Your business plan will also be used as a tool to access money to start your business. Your plan will tell bankers, suppliers and future employees about your goals, how you plan to run your business, and how much thought you have to put into the process.

Complete the business plan guide that is part of this kit. This guide will help you gather the information you need to create your business plan.

**Your local Small Business Development Center of Ohio (SBDC) can help you plan. Counseling is a FREE service!**

Once you contact the SBDC, you will work closely with a business advisor. Your business advisor will regularly review your progress and help you find the answers you are seeking. Center personnel can also recommend short-term training courses that suit your needs.

### Contact the SBDC nearest you:

|                     |                |                  |                |
|---------------------|----------------|------------------|----------------|
| Akron               | (330) 375-2111 | Lima             | (419) 995-8302 |
| Ashland             | (419) 289-1468 | Lorain           | (440) 233-6500 |
| Athens              | (740) 593-1797 |                  |                |
| Cambridge           | (740) 439-4471 | Marietta         | (740) 373-5150 |
| Canton              | (330) 244-3296 | Middletown       | (513) 422-4551 |
| Cincinnati          | (513) 556-2072 | Milford          | (513) 576-5000 |
| Cleveland           | (216) 812-3161 | New Philadelphia | (330) 308-7479 |
| Columbus            | (614) 287-5294 |                  |                |
| Dayton-Wright State | (937) 775-3503 | Painesville      | (440) 357-2290 |
| Dayton-Univ Dayton  | (937) 229-3515 | Piketon          | (800) 860-7232 |
| Defiance            | (419) 782-6270 | Springfield      | (937) 322-7821 |
| Fremont             | (800) 826-2431 | Toledo           | (419) 243-8191 |
| Kent                | (330) 672-1279 |                  |                |
| Kettering           | (937) 259-1331 | Youngstown       | (330) 746-3350 |

**WEB ADDRESS:** [www.odod.state.oh.us/sbdc](http://www.odod.state.oh.us/sbdc)

Small Business Development Centers of Ohio

## Business Plan Guide

**Please complete this business plan guide. It will be helpful when you meet with your SBDC advisor.**

**Attach additional sheets as needed.**

Name: \_\_\_\_\_  
Company Name (if known): \_\_\_\_\_  
Address: \_\_\_\_\_  
Phone: (    ) \_\_\_\_\_ Fax: (    ) \_\_\_\_\_  
E-Mail Address: \_\_\_\_\_

1. Describe the product/service your business is planning to offer. Specifically describe what the product/service will do for your customers.

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2. Where will your business be located? What geographic area will it serve?

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3. Is your business...  
☐ new business ☐ expansion of a current business  
☐ take-over of an existing business ☐ not sure what the business will be  
☐ other (describe): \_\_\_\_\_

4. Is your business going to be...  
☐ sole proprietorship ☐ C-corporation  
☐ partnership ☐ S-corporation  
☐ limited liability partnership ☐ limited liability company  
☐ nonprofit corporation ☐ not sure about the business structure  
☐ other (describe): \_\_\_\_\_

5. Why are you going into business? Think about financial and non-financial goals.  
Financial Goals: \_\_\_\_\_

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Non-financial Goals: \_\_\_\_\_

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## **PART I. MARKETING**

1. Who are your potential customers (also known as your target market)? Describe your target market in general demographic terms (such as age, income, and gender).

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2. Describe your target market's buying habits. Think about how often they will purchase your product/service. Think about prices and seasonal buying patterns.

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3. List the factors you have considered in choosing your location (such as cost, overhead, traffic flow, parking, zoning laws, building codes, options for expansion, etc.).

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4. Describe your main competitors. Include your competitors' business names, locations, and how well their businesses are doing.

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5. Why do you think customers will buy from you? Include product/service benefits and company strengths. What are the differences between your products/services and the competitors' products/services.

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6. How is your product/service priced compared to the competition?  
☐ higher      ☐ same      ☐ lower      ☐ don't know

7. Explain how you decided to price your product/service. Include information about how much you expect your costs to be and how much profit you expect to make.

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8. Is there a market (need) for your business? What percentage of the market do you think you will get? Think about the market's past growth (last 3-5 years) and future growth (next 2-3 years).

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9. How do you plan to advertise your product/service?

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10. How will your product/service reach your target market? These are known as your sales and distribution methods.

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11. Describe your future customers, locations, and new products.

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## **PART II. MANAGEMENT**

1. Describe your educational background and managerial experience in this type of business. Include all types of related experience. ATTACH A CURRENT RESUME.

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2. Do you belong to any trade or business organizations?

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3. What management and staff positions have you identified? What duties will they have? What skills do they need? Have you completed the necessary paperwork?

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4. Which records have you thought about using to control your business?

☐ payroll

☐ sales/accounts receivable

☐ inventory

☐ purchases/accounts payable

☐ computer software package (name): \_\_\_\_\_

☐ other (describe): \_\_\_\_\_

## **PART III. EQUIPMENT AND INVENTORY**

1. What equipment and inventory items are required to start and run your business? Attach complete lists, including costs of what you currently own and what you need to purchase or lease.

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2. List the potential suppliers of the items you need for your business.

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## PART IV. TAXES, INSURANCE AND REGULATIONS

1. What kind of taxes will your business have to pay? Who will prepare your taxes?  
\_\_\_\_\_  
\_\_\_\_\_
2. Have you talked with an insurance agent? What type of insurance do you need? How much will it cost?  
\_\_\_\_\_  
\_\_\_\_\_
3. Which local, state and federal regulations apply to your business? What types of licenses do you need?  
\_\_\_\_\_  
\_\_\_\_\_

## PART V. FINANCES

1. On a separate sheet of paper, make a list of all the costs you expect to incur.
2. What is the minimum amount you need to take home from the business in order to live? \$ \_\_\_\_\_ per month.
3. When your business makes a profit, how much money are you willing to keep in the business to help it grow? \$ \_\_\_\_\_.
4. What will you do if sales do not cover expenses?  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_
5. How much, in total, will you need to start your business? \$ \_\_\_\_\_.
6. Approximately what percent of this money will come from:  
personal funds \_\_\_\_\_%      borrow from bank \_\_\_\_\_%  
borrow from family \_\_\_\_\_%      private investors \_\_\_\_\_%
7. On a separate sheet of paper, explain what the money will be used for.
8. What will you use as collateral against the money you will borrow?  
☐ nothing      ☐ car      ☐ house or personal real estate  
☐ other (specify): \_\_\_\_\_
9. Are you willing to give up ownership rights in the company or share ownership? \_\_\_\_\_
10. Who will be responsible for your debts (your cosigner) if your business fails? Make sure you have consulted with this person. \_\_\_\_\_

# BUSINESS NAME & LEGAL STRUCTURE REGISTRATION

All businesses must register with the Secretary of State. In Ohio, there are six main legal structures for businesses: **sole proprietorship, general partnership, limited partnership, limited liability partnership, limited liability company, corporation, and nonprofit.**

If your business will be a sole proprietorship or general partnership, you will register your business by filing the **Name Registration** form.

A **trade name** cannot be used by any other business. Filing prevents any other business from registering the same name with the Secretary of State. There is a **\$50 filing fee**.

A **fictitious name** is not as protected as a trade name. A fictitious name is registered with the Secretary of State, but anyone can use it. There is a **\$50 filing fee**.

If you will organize your business as a limited partnership, limited liability partnership, limited liability company, corporation, or nonprofit, you will register by filing forms specific to that legal structure. The name of your business will also be secured when you file these specific forms.

## Name Availability

The Secretary of State's office is a filing agency. It does not determine whether the use of a name is legal. If a name is registered as a trade name, the Secretary of State's office will tell you that you cannot use it unless you have the permission of the business with that name.

To check the availability of a name in Ohio, you can search on the Secretary of State's website, or you can call the Secretary of State's Business Services Division.

To find out about the availability of a business name in Ohio, call the Secretary of State, toll-free at:

**(877) 767-3453**

or search on-line at:

**[www.sos.state.oh.us](http://www.sos.state.oh.us)**

To make sure the name of your business does not conflict with another business' trademark nationally, contact the U.S. Patent and Trademark Office at:

**(800) 786-9199**

or search on-line at:

**[www.uspto.gov](http://www.uspto.gov)**



## Business Organizational Options in Ohio

| CONTROL   | LIABILITY  | TAX   | ADVANTAGE   | DISADVANTAGE  | FORM(S)  |
|---|--|---|---|---|--|
| <b>SOLE PROPRIETORSHIP</b><br>Owned and controlled by one person.<br><b>Cost: \$50</b>  | Owner is responsible for own actions as well as employee actions. Owner's personal assets are more open to attack in a legal case.   | Taxed only once:<br>Owner reports all income and expenses on personal tax return.   | No partnership agreement.<br>Taxed only once.   | Personal assets are more open to attack in a legal case.  | 534<br>(In-State or Foreign)   |
| <b>GENERAL PARTNERSHIP</b><br>Owned and controlled by two or more people. Partners share profit, risk and management responsibilities.<br><b>Cost: \$50</b>   | Partners are responsible for own actions as well as employee actions. Partners' personal assets are more open to attack in a legal case.   | Taxed only once:<br>Each partner reports his or her share of partnership income on individual tax return. The business does not pay taxes as its own entity.            | Taxed only once.  | Partners' personal assets are more open to attack in a legal case. Must have approval of all partners before management duties are transferred.         | Register at county recorder's office. Also file state form 534 to register business name.<br>(In-State or Foreign) |
| <b>LIMITED PARTNERSHIP</b><br>Owned and controlled by at least one general partner and at least one limited partner. General partners manage the business and limited partners just invest money.<br><b>Cost: \$125</b>   | General partners are responsible for own actions as well as employee actions. General partners' personal assets are more open to attack in a legal case. Limited partners are generally responsible for the amount of their investment.  | Taxed only once:<br>General and limited partners report their share of partnership income on individual tax returns. The business does not pay taxes as its own entity. | Limited partners' personal assets are generally less open to attack in a legal case. Taxed only once.     | General partners' personal assets are more open to attack in a legal case. Must have approval of all partners before management duties are transferred. | 531<br>(In-State or Foreign)   |
| <b>LIMITED LIABILITY COMPANY</b><br>Can be organized by one or more person(s). Then, company interests are sold (like shares in a corporation). The people who buy the interests are called members. Unless the members agree otherwise, control of the business is distributed according to how much money each member has invested.<br><b>Cost: \$125</b> | Members are generally responsible for own actions and actions of the business. But, unlike sole proprietorships and general and limited partnerships, members are not responsible for employee actions simply because they own the business. Personal assets can be attacked, but business assets are taken first.           | Taxed only once:<br>Members report their share of business income on individual tax returns. The business does not pay taxes as its own entity.                         | Members' personal assets are generally less open to attack in a legal case. Taxed only once.              | Must have approval of all members before management duties are transferred.   | 533<br>(In-State or Foreign)   |
| <b>C-CORPORATION</b><br>Can be organized by one or more person(s). Then corporate shares are sold. Shareholders appoint board of directors, which appoints officers who carry out corporate policy.<br><b>Cost: \$125</b>   | Shareholders are generally responsible for own actions and actions of the business. But, unlike sole proprietorships and general and limited partnerships, shareholders are not responsible for employee actions simply because they own the business. Personal assets can be attacked, but business assets are taken first. | Taxed twice:<br>Shareholders pay taxes on their earnings. Corporation also pays its own taxes.  | Shareholders' personal assets are generally less open to attack in a legal case. Easy to transfer shares. | Taxed twice.  | 532 (In-State)<br>530 (Foreign)<br>U-3<br>IT-1<br>UCO-1<br>SS-4<br>I-9   |

| CONTROL  | FORM(S)                      |
|--|------------------------------|
| <b>LIMITED LIABILITY PARTNERSHIP</b><br>A Limited Liability Partnership is usually formed by a general partnership that desires limited liability but finds it too difficult to organize as a limited liability company. <i>Businesses do not start out as limited liability partnerships.</i><br><b>Cost: \$125</b> | 531<br>(In-State or Foreign) |
| <b>S-CORPORATION</b><br><i>Business must be registered as a C-corporation before applying for S-corporation status from the Internal Revenue Service (IRS).</i> Shareholders pay taxes on their earnings. Corporation does not pay federal taxes.<br><b>Cost: Free</b>   | IRS Form 2553                |

## WHERE TO FILE

*Form 534* (Name Registration), *Form 531* (Application for Registration of a Registered Partnership Having Limited Liability or Certificate of Limited Partnership), *Form 533* (Organization/Registration of Limited Liability Company), *Form 532* (Initial Articles of Incorporation) and *Form 530* (Foreign Corporation Application for license or Registration of Corporation Name) are filed with the Secretary of State.

*IRS Form 2553* (Election of a Small Business Corporation) is filed with the Internal Revenue Service.

**If your business will hire employees or if your business will be a C-Corporation, you must also file the following forms:**

*Form U-3* (Application for Workers' Compensation Coverage) with the Ohio Bureau of Workers' Compensation.

*Form IT-1* (Combined Application for Registration as an Ohio Withholding/School District Withholding Agent) with the Ohio Department of Taxation.

*Form UCO-1* (Report to Determine Liability) with the Ohio Department of Jobs and Family Services.

*Form SS-4* (Application for Employer Identification Number) with the Internal Revenue Service.

*Form I-9* (Employment Eligibility Verification) Employee File.

### If you have questions about a specific form, contact:

|  |                                  |
|--|----------------------------------|
| Internal Revenue Service                       | (800) 829-4933                   |
| Ohio Secretary of State of Ohio                | (877) 767-3453                   |
| Ohio Department of Taxation                    | (888) 405-4039                   |
| Ohio Department of Jobs and Family Services    | (877) 644-6562                   |
| Bureau of Citizenship and Immigration Services | (800) 357-2099 or (800) 278-5732 |

This business organizational options chart is for informational purposes only. It is not legal advice. Before starting your business, it is recommended you consult with your attorney.

**If you have questions about registering your business  
contact the Secretary of State,  
TOLL FREE at 1-877-767-3453**

**Website:** [www.sos.state.oh.us](http://www.sos.state.oh.us)

**Please address all mail to:** Secretary of State, Business Services Division, using the P.O. Box indicated. Remember to send the fee for each form being filed.

Send Name Registration, Corporation, Foreign Corporation, Limited Liability Company, Foreign Limited Liability Company, Limited Liability Partnership, Limited Partnership, and Foreign Limited Partnership registration to:

**Secretary of State  
Business Services Division  
P.O. Box 670  
Columbus, Ohio 43216**

**For multiple filings:** You may mail several Corporate forms together. Do not combine UCC and Corporate filings. Please send forms and correct fees to:

Secretary of State  
Business Services Division  
P.O. Box 250  
Columbus, Ohio 43216

**For expedited filings:** Add \$100 to the original fee. Send expedited filings to:

Secretary of State  
Business Services Division  
P.O. Box 1390  
Columbus, Ohio 43216  
**Mark envelopes as EXPEDITE**

**For Overnight Express packages:**

Secretary of State  
Business Services Division  
180 E. Broad St. 16<sup>th</sup> Floor  
Columbus, Ohio 43215

# PATENT REQUIREMENTS

The **United States Patent and Trademark Office (USPTO)** is an agency of the U.S. Department of Commerce and issues patents for protection of inventions and trademarks. To receive a patent an application must be filed in the U.S. Patent and Trademark Office. There are three types of applications that may be filed. They are: *utility*, *design* and *plant*.

*Utility* patents should be applied for by those who “invent or discover any new and useful process, machine, article of manufacture, or compositions of matters, or any new useful improvement thereof.”

*Design* patents should be applied for by those who “invent a new, original and ornamental design for an article of manufacture.”

*Plant* patents should be applied for by those who “invent or discover and asexually reproduces any distinct and new variety of plant.”

- There are **various application fees** depending upon the patent you are applying for.

If you have any questions concerning patents or the application process you can contact the United States Patent and Trademark Office or search their website.

Call USPTO toll free at:

**800-786-9199**

**For options when calling Press 1 for general patent and trademark information**

**Or**

Mail inquires to:

**U.S. Patent and Trademark Office**

**USPTO Contact Center (UCC)**

**Crystal Plaza 3, Room 2C02**

**P.O. Box 1450**

**Alexandria, VA 22313-1450**

**Or**

Search the website at: [www.uspto.gov](http://www.uspto.gov)

# TAX REQUIREMENTS

## Federal Taxes

To help businesses identify and comply with federal income tax rules, the Internal Revenue Service (IRS) has several toll-free taxpayer assistance telephone lines.

|                                    |                       |
|------------------------------------|-----------------------|
| <b>Tax information and notices</b> | <b>(800) 829-4933</b> |
| <b>Tax forms only</b>              | <b>(800) 829-3676</b> |

**WEB ADDRESS:** [www.irs.gov](http://www.irs.gov)

## Ohio Taxes

- **Sole proprietors** must pay Ohio income tax on their Ohio net earnings (income after expenses).
- **Partners** must pay Ohio income tax on their share of the partnership's net earnings.
- **Corporations** must pay Ohio income tax on their net earnings. The shareholders must pay Ohio income tax on their dividends.

The **corporation franchise tax** must be paid annually by all corporations operating in Ohio. The minimum annual tax is \$50. Once Articles of Incorporation are filed with the Secretary of State, the Ohio Department of Taxation will automatically send out the franchise tax return. Some corporations do not have to pay this tax. Included in this group are: credit unions, insurance companies, public utilities, S-corporations, and most nonprofits.

For forms or more information about Ohio's tax requirements, contact:

**Ohio Department of Taxation**  
**General Business Questions: (888) 405-4039**  
**Order Forms: (800) 282-1782**

**WEB ADDRESS:** [www.tax.ohio.gov](http://www.tax.ohio.gov)

The Ohio Business Gateway's (OBG) electronic filing services offer Ohio's businesses a time-and money saving online filing and payment system that helps simplify business relationships with government agencies.

Beginning **July 1, 2005**, the following business registrations will be available online at <http://obg.ohio.gov>:

- |   |   |
|---|---|
| ▪ Employer Withholding                                | ▪ Delivery                              |
| ▪ County Vendor Licenses (issued for all 88 counties) | ▪ Transient                             |
| ▪ Consumer Use Tax                                    | ▪ Service                               |
|   | ▪ Sellers (Certificate of Registration) |

## Vendor's Licenses

The **Ohio sales tax rate at a base..** Counties are allowed to **add from .25 percent to 1.5 percent for local sales tax**, so tax rates vary from county to county. For complete sales tax details go to [http://www.tax.ohio.gov/divisions/sales\\_and\\_use/index.stm](http://www.tax.ohio.gov/divisions/sales_and_use/index.stm)

*Effective 07/01/2005, registration for the vendor's license is available online at <http://obg.ohio.gov>.*

To collect sales tax, you must have a vendor's license. There are four types of vendor's licenses. Descriptions of the different types are below. When you apply for a vendor's license, the Ohio Department of Taxation will send you the forms and information necessary for you to understand the Ohio Sales Tax Law. Visit the website for complete details: [www.tax.ohio.gov](http://www.tax.ohio.gov).

| Description...  | You need a...                           | It will cost...      | Contact...                        |
|---|---|----------------------|-----------------------------------|
| Each person or business establishment located in Ohio making retail sales.  | <b>REGULAR</b><br>VENDOR'S<br>LICENSE   | \$25 application fee | COUNTY<br>AUDITOR'S               |
| Retailer who makes sales in any county in which they have no fixed place of business. The license is valid statewide.   | <b>TRANSIENT</b><br>VENDOR'S<br>LICENSE | \$25 application fee | OHIO<br>DEPARTMENT<br>OF TAXATION |
| Person or business that provides automatic data processing, computer services, and electronic information services; telecommunications services; mobile telecommunications services; lawn care and landscaping services; private investigation and security services; building maintenance and janitorial services; employment and employment placement services; exterminating services; satellite broadcasting service and snow removal service. The license is valid throughout the state. | <b>SERVICE</b><br>VENDOR'S<br>LICENSE   | \$25 application fee | OHIO<br>DEPARTMENT<br>OF TAXATION |
| Retailer who maintains no store, showroom or similar place of business where merchandise is offered for sale, or who has no location where merchandise displayed in catalogues may be selected and picked up by customers.  | <b>DELIVERY</b><br>VENDOR'S<br>LICENSE  | \$25 application fee | OHIO<br>DEPARTMENT<br>OF TAXATION |

All forms are also available on the Ohio Department of Taxation's website:  
[www.tax.ohio.gov](http://www.tax.ohio.gov)

# CONSUMER LAWS

Ohio protects its consumers through the **Consumer Sales Practices Act**. It prohibits deceptive, unfair and unconscionable sales practices.

Deceptive sales practices include:

- Falsely representing the qualities, uses or characteristics of a product or service.
- Indicating a price advantage exists when it doesn't.
- Falsely claiming a product has a warranty.
- Indicating a replacement or repair is needed when it isn't.

Unconscionable sales practices include:

- Taking advantage of a person's illiteracy, disability, or inability to understand the terms of a sale.
- Selling goods or services that substantially exceed the usual selling price.
- Selling goods or services when the supplier knows the consumer can't afford them.
- Knowingly selling goods or services to a consumer who is unable to receive substantial benefit from the purchase.

Ohio also has laws that specifically regulate motor vehicle sales and repairs, get-rich-quick schemes, advertising, door-to-door sales, self-improvement programs (such as health clubs, dance studios and dating services), business opportunities, and repairs and services.

If you have questions or would like more information about Ohio's consumer laws, contact:

**Attorney General's Office  
Consumer Protection Section  
PHONE: (800) 282-0515**

**WEB ADDRESS: [www.ag.state.oh.us](http://www.ag.state.oh.us)**

Information is also available in *Ohio Revised Code Section 1345*  
**WEB ADDRESS: [onlinedocs.andersonpublishing.com/revisedcode](http://onlinedocs.andersonpublishing.com/revisedcode)**

# OSHA REQUIREMENTS

Through the Federal Occupational Safety and Health Act, the U.S. Occupational Safety and Health Administration (OSHA) helps assure a safe and healthy work environment.

To help Ohio's businesses meet OSHA requirements, the Ohio Department of Commerce's Division of Labor and Worker Safety, Bureau of Occupational Health and Safety offers on-site consultation. This means a trained specialist will come to your business, at your request, and tell you about potential hazards at your worksite. The service is confidential and you will not be cited or penalized for any hazards found during the consultation. If hazards are found however, you will be expected to correct them.

Requesting a consultation will not trigger an OSHA inspection.

For more information about on-site consultations, contact:

**Ohio Department of Commerce  
Division of Labor and Worker Safety  
Bureau of Occupational Health and Safety On-Site Consultation Services**

**PHONE: (800) 282-1425**

You can also request a consultation through the Ohio Department of Commerce's website:  
**[www.com.state.oh.us](http://www.com.state.oh.us)**

Federal OSHA offices can also provide assistance, information and publications to help you understand OSHA requirements.

## **Federal OSHA Offices**

### **Cincinnati**

**PHONE: (513) 841-4132**

### **Cleveland**

**PHONE: (216) 522-3818**

### **Columbus**

**PHONE: (614) 469-5582**

### **Toledo**

**PHONE: (419) 259-7542**

**WEB ADDRESS: [www.osha.gov](http://www.osha.gov)**



# ENVIRONMENTAL REQUIREMENTS

Small businesses, like big businesses, need to know and understand environmental regulations. The Ohio Environmental Protection Agency (EPA) makes sure everyone complies with environmental laws. The agency monitors land, air and water.

You should contact the Ohio EPA while you are still planning your business. The Ohio EPA has programs, such as the Small Business Assistance Program, that help new businesses comply with environmental laws.

## **Water and Sewer**

Before your business connects to a publicly owned wastewater system, the local sewer department must approve it.

If your business is constructing a new private disposal system, contact the Ohio EPA for information about regulations.

## **Hazardous Waste**

If your business will create, transport, store, treat or dispose of any hazardous or toxic wastes or used oil, contact the Ohio EPA for information about regulations.

## **Solid and Infectious Waste**

The Ohio EPA regulates the transfer and disposal of non-hazardous solid wastes and scrap tires. Disposal facilities include landfills, compost operations and incinerators. The Ohio EPA also regulates generators and transporters of infectious waste. Contact the Ohio EPA for information about these regulations

## **Air**

All businesses that emit a certain amount of air contaminants must have permits to install and operate the air contaminant source.

The Ohio EPA should also be notified if any building areas with asbestos will be demolished or renovated.

Open burning of materials is generally not allowed in Ohio.

If you have questions or need to apply for permits,  
contact:

**Ohio Environmental Protection Agency**  
**Small Business Assistance Office**  
**PHONE: (800) 329-7518**

**WEB ADDRESS: [www.epa.state.oh.us](http://www.epa.state.oh.us)**

## Independent Contractor or Employee?

You may be considering contracting your extra work or projects out instead of hiring employees. If you do this, you must pay careful attention to three details that the state and federal governments look at to determine if your workers are independent contractors or really your employees. It is important to determine whether your workers are independent contractors or employees so you know if you are liable for workers' compensation, certain taxes, unemployment compensation, etc.

### 1. Behavioral Control

- Will you direct and control how the work is done?

### 2. Financial Control

- To what extent will the worker be reimbursed for business expenses?
- To what extent will the worker invest in the facilities or material used to complete the work?
- How will you pay the worker? Weekly, monthly, or when the work is finished?

### 3. Type of Relationship

- Will there be a written contract describing your business relationship with the worker?
- Will the worker's services be available to other businesses while working for you?
- Will you provide insurance, a pension plan, vacation and sick pay?
- How long will your relationship with the worker last?

Detailed information is available in the IRS's **Employer's Supplemental Tax Guide (Publication 15-A)**. You can also file **Form SS-8 (Determination of Worker Status for Purposes of Federal Employment Taxes and Income Tax Withholding)** and allow the IRS to determine if a specific individual is an independent contractor or employee.

Internal Revenue Service forms and publications are available by calling:  
**(800) 829-3676**

and on-line at:  
[www.irs.gov](http://www.irs.gov)

More information about the differences between employees and independent contractors is available from the Ohio Department of Job and Family Services:

**PHONE: (877) 644-6562 or  
(614) 466-2319**

**WEB ADDRESS: [www.state.oh.us/odjfs](http://www.state.oh.us/odjfs)**

It is recommended you talk with an attorney or an accountant to make a final decision as to the status of your workers.

# EMPLOYER REQUIREMENTS

*Before you hire any employees, there are many requirements to consider:*

## Employer Identification Number

A business with employees must complete the federal Application for **Employer Identification Number (Form SS-4)** to receive an Employer Identification Number (EIN). The EIN will be needed when you file taxes.

If your business is a corporation, partnership, or limited liability company, it must have an EIN even if there are no employees. Sole proprietors must also have an EIN to pay wages to one or more employees or if they are required to file any excise tax returns (including those for alcohol, tobacco and firearms. To obtain the EIN file the **Application for Employer Identification Number (Form SS-4)**. Go to <http://www.irs.gov/formspubs/lists/0,,id=97817,00.html> or your local library to get the forms.

After you submit Form SS-4, your business will receive a **Federal Tax Deposit Book (Form 8109)**. These coupons are used when the business makes deposits of deducted employee personal income tax payments, joint employee-employer social security tax and Medicare payments, and employer payments for Federal Unemployment Tax.

If you have questions about the EIN or would like more information, you can order *Understanding Your EIN (Publication 1635)* by calling the IRS at **(800) 829-3676**. Or you can contact the IRS at the number listed below.

**Internal Revenue Service  
Cincinnati, Ohio 45999-0002  
PHONE: (800) 829-4933  
FAX: (800) 829-4477**

**WEB ADDRESS: [www.irs.gov](http://www.irs.gov)**

## Immigration Law

The United States Immigration Law requires employers to verify that their employees are allowed to work in this country. **Form I-9 (Employee Eligibility Verification)** must be completed for every employee hired. For detailed information, please contact the Bureau of Citizenship and Immigration Services' Office of Business Liaison.

If you have questions about the Form I-9, contact:

**Bureau of Citizenship and Immigration Services  
Office of Business Liaison**

**PHONE: (800) 357-2099**

**Or**

**National Customer Service Center PHONE: (800) 375-5283**

**WEB ADDRESS: [www.immigration.gov](http://www.immigration.gov)**

## New Hire Reporting

Federal and state laws require all employers to report all employees who live or work in Ohio. The law was created to improve child support collection and reduce false unemployment and workers' compensation claims.

Employers must report the employee's name, address, Social Security number, date of birth, date of hire, and the state in which the employee works. Employers may submit the information in many ways, including: mailing or faxing New Hire Reporting Form 7048, phoning in the information, or registering on-line. The information must be received no later than 20 days from the date of hire.

The Ohio New Hire Reporting Program also encourages you to report on-line through their website.

For more information, contact:

**Ohio New Hire Reporting Program**  
**PHONE: (888) 872-1490**

Report new hires on-line at:  
[www.oh-newhire.com](http://www.oh-newhire.com)

## Wage and Hour

To make sure you are complying with Ohio's regulation of hours, minors and wages, contact the Ohio Department of Commerce. They can answer your questions and supply the required poster.

For more information, contact:

**Ohio Department of Commerce**  
**Wage and Hour Division**  
**PHONE: (614) 644-2239**

**WEB ADDRESS: [www.com.state.oh.us](http://www.com.state.oh.us)**

Businesses that gross more than \$500,000 annually should contact the U.S. Department of Labor for information about the Fair Labor Standards Act. Also, the federal government publishes the pamphlet "**Handy Reference Guide to Fair Labor Standards Act.**" You can request a copy from any local Federal Wage and Hour Office (listed in most telephone books under "U.S. Government, Labor Department, Wage and Hour Division") and found on-line at [www.apps.dol.gov](http://www.apps.dol.gov).

## Ohio Income Tax Withholding

All employers with an office in Ohio or who are doing business in Ohio must withhold Ohio income taxes from their employees' wages each pay period. This applies only to wages paid for work performed in Ohio.

Employers must complete the **Application for Registering as an Ohio Withholding Agent (Form IT-1)** and return it to the Ohio Department of Taxation. After you return the form, you will also receive a coupon booklet to report and pay the tax withheld from your employees' pay. You can also register by phone Monday - Friday, 8:00 a.m. - 5:00 p.m.

If you have questions about withholding taxes or need to request a withholding registration packet, contact:

**Ohio Department of Taxation**  
**General Business Questions: (888) 405-4039**  
**Order Forms: (800) 282-1782**  
**Register By Phone: (888) 405-4089 (press #1 after the message)**

**WEB ADDRESS: [www.tax.ohio.gov](http://www.tax.ohio.gov)**

## Unemployment

Employers of one or more workers (other than agricultural and domestic employers, who have special rules) must pay a state payroll tax, called "contributions," on wages paid to employees. These payments support Ohio's system of unemployment compensation benefits.

*If you fit into any of the following categories, you must make unemployment contributions:*

- **Employ at least one worker in 20 different weeks during this year or last year**
- **Pay \$1,500 or more in wages during any quarter of this year or last year**
- **Are subject to the federal unemployment law this year or last year**
- **Acquire a business from an employer who was subject to the Ohio law, or**
- **Elect to cover employees voluntarily.**

To register with Ohio Department of Job and Family Services (ODJFS), complete the **Report to Determine Liability**.

For more assistance, or to request a copy of the Ohio Unemployment Compensation Guide, contact:

**Ohio Department of Job and Family Services**  
**PHONE: (614) 466-2319**

**WEB ADDRESS: [www.state.oh.us/odjfs](http://www.state.oh.us/odjfs)**

## Workers' Compensation

Ohio's Workers' Compensation Insurance Fund is a no-fault program designed to protect the employees and employers when a work-related injury, occupational disease or death occurs.

Every employer with one or more employees must have workers' compensation coverage. To begin coverage, employers file the **Application for Coverage (Form U-3)** with the Ohio Bureau of Workers' Compensation (BWC). The BWC also encourages you to apply on-line through their website.

Optional coverage is available for sole proprietors or partners, officers of family farm corporations, and ministers. For optional coverage, you must also file Form U-3.

Coverage begins when the BWC receives the completed application and a security deposit. The amount of the security deposit you'll pay is determined by the BWC and based on an estimate of your projected payroll. The minimum security deposit is \$10 and the maximum is \$1,000.

For more information, contact the Ohio BWC at **(800) 644-6292**  
or one of the customer service offices listed below:

|                     |                     |                         |                     |
|---------------------|---------------------|-------------------------|---------------------|
| <b>Bridgeport</b>   | <b>740-635-0942</b> | <b>Logan</b>            | <b>740-385-5607</b> |
| <b>Canton</b>       | <b>330-471-0937</b> | <b>Mansfield</b>        | <b>419-529-4528</b> |
| <b>Cincinnati</b>   | <b>513-583-4403</b> | <b>Portsmouth</b>       | <b>740-353-3419</b> |
| <b>Cleveland</b>    | <b>216-787-3060</b> | <b>Richmond Heights</b> | <b>216-289-5390</b> |
| <b>Cincinnati</b>   | <b>513-852-3216</b> | <b>Springfield</b>      | <b>937-327-1365</b> |
| <b>Columbus</b>     | <b>614-752-4538</b> | <b>Toledo</b>           | <b>419-245-2474</b> |
| <b>Dayton</b>       | <b>937-264-5217</b> | <b>Warren</b>           | <b>330-306-4142</b> |
| <b>Hamilton</b>     | <b>513-785-4510</b> | <b>Youngstown</b>       | <b>330-797-5010</b> |
| <b>Independence</b> | <b>216-573-7030</b> | <b>Zanesville</b>       | <b>740-450-5260</b> |
| <b>Lima</b>         | <b>419-227-4116</b> |                         |                     |

You can also request coverage on-line the Bureau of Workers' Compensation website:  
[www.ohiobwc.com](http://www.ohiobwc.com)

## Ohio Civil Rights Commission

The State's anti-discrimination laws are enforced by the Ohio Civil Rights Commission (OCRC). The laws apply to employers with four or more employees in Ohio. Among the various requirements, employers must post the "Fair Employment Practices" poster in a highly visible area in each workplace. The OCRC also has several publications available at no cost.

To request publications and your free "Fair Employment Practices" poster, contact:

**Ohio Civil Rights Commission**  
**PHONE: (614) 466-5928**

**WEB ADDRESS: [www.state.oh.us/crc](http://www.state.oh.us/crc)**

## Additional Forms That May be Necessary

Some forms other than the ones that we provided in our packet may be necessary to starting your business. If you have any questions concerning these forms your local SBDC will be willing to provide you with the answers. Your questions may also be answered by contacting the **Internal Revenue Service** or the **Ohio Department of Taxation** either by phone or visiting their websites.

- **Federal Income Tax Withholding**

Form **W4** is available at:

[www.irs.gov/pub/irs-pdf/fw4.pdf](http://www.irs.gov/pub/irs-pdf/fw4.pdf)

- **Federal Request for Taxpayer Identification Number and Certification**

Form **W9** is available at:

[www.irs.gov/pub/irs-fill/fw9.pdf](http://www.irs.gov/pub/irs-fill/fw9.pdf)

- **State Employee's Withholding Exemption Certificate**

Form **I4** is available at:

[www.tax.ohio.gov/global\\_forms\\_fill\\_in.html](http://www.tax.ohio.gov/global_forms_fill_in.html)

If you have any questions contact the IRS or Ohio Department of Taxation at:

**Internal Revenue Service**

**PHONE:** (800) 829-3676

**WEB ADDRESS:** [www.irs.gov](http://www.irs.gov)

**Ohio Department of Taxation**

**General Business Questions:** (888) 405-4039

**Order Forms:** (800) 282-1782

**WEB ADDRESS:** [www.tax.ohio.gov](http://www.tax.ohio.gov)

# Loans, Grants, and Minority Business Certification

## Loans and Grants

- The Ohio Department of Development does not have grants available to start a business at the current time. However, your **local SBDC**, the following website ([www.grants.gov](http://www.grants.gov)), and your **local library** will be able to provide you with helpful information.
- There are many loans available for start-up and emerging businesses, including the **Ohio Mini Loan Program** and **Capital Access Program**. You can find information about these and many other loans at our website ([www.odod.state.oh.us](http://www.odod.state.oh.us)), your **local SBDC** or through **1st Stop Business Connection's** packet of loan information (*Government Loan Information for Start-Up and Emerging Businesses*), which is included in your kit.

## Minority Business Certification

In order to apply for **Minority Business Certification** you must contact the **Department of Jobs and Family EEO**. They may be reached at: **(614) 466-8380**.

## EDGE – Encouraging diversity growth and equity Program

EDGE is a State of Ohio development program for economically and socially disadvantaged business enterprises. Information is available on this program, as well as the application process, at [www.edge.ohio.gov](http://www.edge.ohio.gov) or call 614-466-8380.



# Instructions for Form SS-4

(Rev. September 2003)



Department of the Treasury  
Internal Revenue Service

For use with Form SS-4 (Rev. December 2001)

## Application for Employer Identification Number.

*Section references are to the Internal Revenue Code unless otherwise noted.*

## General Instructions

Use these instructions to complete **Form SS-4**, Application for Employer Identification Number. Also see **Do I Need an EIN?** on page 2 of Form SS-4.

## Purpose of Form

Use Form SS-4 to apply for an employer identification number (EIN). An EIN is a nine-digit number (for example, 12-3456789) assigned to sole proprietors, corporations, partnerships, estates, trusts, and other entities for tax filing and reporting purposes. The information you provide on this form will establish your business tax account.



*An EIN is for use in connection with your business activities only. Do **not** use your EIN in place of your social security number (SSN).*

## Items To Note

**Apply online.** You can now apply for and receive an EIN online using the internet. See **How To Apply** below.

**File only one Form SS-4.** Generally, a sole proprietor should file only one Form SS-4 and needs only one EIN, regardless of the number of businesses operated as a sole proprietorship or trade names under which a business operates. However, if the proprietorship incorporates or enters into a partnership, a new EIN is required. Also, each corporation in an affiliated group must have its own EIN.

**EIN applied for, but not received.** If you do not have an EIN by the time a return is due, write "Applied For" and the date you applied in the space shown for the number. **Do not** show your SSN as an EIN on returns.

If you do not have an EIN by the time a tax deposit is due, send your payment to the Internal Revenue Service Center for your filing area as shown in the instructions for the form that you are filing. Make your check or money order payable to the "United States Treasury" and show your name (as shown on Form SS-4), address, type of tax, period covered, and date you applied for an EIN.

## How To Apply

You can apply for an EIN online, by telephone, by fax, or by mail depending on how soon you need to use the EIN. Use only one method for each entity so you do not receive more than one EIN for an entity.

**Online.** You can receive your EIN by internet and use it immediately to file a return or make a payment. Go to the

IRS website at [www.irs.gov/businesses](http://www.irs.gov/businesses) and click on **Employer ID Numbers** under **topics**.

**Telephone.** You can receive your EIN by telephone and use it immediately to file a return or make a payment. Call the IRS at **1-800-829-4933**. (International applicants must call 215-516-6999.) The hours of operation are 7:00 a.m. to 10:00 p.m. The person making the call must be authorized to sign the form or be an authorized designee. See **Signature** and **Third Party Designee** on page 6. Also see the **TIP** below.

If you are applying by telephone, it will be helpful to complete Form SS-4 before contacting the IRS. An IRS representative will use the information from the Form SS-4 to establish your account and assign you an EIN. Write the number you are given on the upper right corner of the form and sign and date it. Keep this copy for your records.

If requested by an IRS representative, mail or fax (facsimile) the signed Form SS-4 (including any Third Party Designee authorization) within 24 hours to the IRS address provided by the IRS representative.



*Taxpayer representatives can apply for an EIN on behalf of their client and request that the EIN be faxed to their **client** on the same day.*

**Note:** By using this procedure, you are authorizing the IRS to fax the EIN without a cover sheet.

**Fax.** Under the Fax-TIN program, you can receive your EIN by fax within 4 business days. Complete and fax Form SS-4 to the IRS using the Fax-TIN number listed on page 2 for your state. A long-distance charge to callers outside of the local calling area will apply. Fax-TIN numbers can only be used to apply for an EIN. **The numbers may change without notice.** Fax-TIN is available 24 hours a day, 7 days a week.

Be sure to provide your fax number so the IRS can fax the EIN back to you. **Note:** By using this procedure, you are authorizing the IRS to fax the EIN without a cover sheet.

**Mail.** Complete Form SS-4 at least 4 to 5 weeks before you will need an EIN. Sign and date the application and mail it to the service center address for your state. You will receive your EIN in the mail in approximately 4 weeks. See also **Third Party Designee** on page 6.

**Call 1-800-829-4933 to verify a number or to ask about the status of an application by mail.**

## Where To Fax or File

| If your principal business, office or agency, or legal residence in the case of an individual, is located in:  | Call the Fax-TIN number shown or file with the "Internal Revenue Service Center" at:            |
|--|---|
| Connecticut, Delaware, District of Columbia, Florida, Georgia, Maine, Maryland, Massachusetts, New Hampshire, New Jersey, New York, North Carolina, Ohio, Pennsylvania, Rhode Island, South Carolina, Vermont, Virginia, West Virginia   | Attn: EIN Operation<br>P. O. Box 9003<br>Holtsville, NY 11742-9003<br>Fax-TIN 631-447-8960      |
| Illinois, Indiana, Kentucky, Michigan  | Attn: EIN Operation<br>Cincinnati, OH 45999<br>Fax-TIN 859-669-5760                             |
| Alabama, Alaska, Arizona, Arkansas, California, Colorado, Hawaii, Idaho, Iowa, Kansas, Louisiana, Minnesota, Mississippi, Missouri, Montana, Nebraska, Nevada, New Mexico, North Dakota, Oklahoma, Oregon, Puerto Rico, South Dakota, Tennessee, Texas, Utah, Washington, Wisconsin, Wyoming | Attn: EIN Operation<br>Philadelphia, PA 19255<br>Fax-TIN 215-516-3990                           |
| If you have no legal residence, principal place of business, or principal office or agency in any state:   | Attn: EIN Operation<br>Philadelphia, PA 19255<br>Telephone 215-516-6999<br>Fax-TIN 215-516-3990 |

## How To Get Forms and Publications

**Phone.** You can order forms, instructions, and publications by phone 24 hours a day, 7 days a week. Call 1-800-TAX-FORM (1-800-829-3676). You should receive your order or notification of its status within 10 workdays.

**Personal computer.** With your personal computer and modem, you can get the forms and information you need using the IRS website at [www.irs.gov](http://www.irs.gov) or File Transfer Protocol at [ftp.irs.gov](ftp://ftp.irs.gov).

**CD-ROM.** For small businesses, return preparers, or others who may frequently need tax forms or publications, a CD-ROM containing over 2,000 tax products (including many prior year forms) can be purchased from the National Technical Information Service (NTIS).

To order **Pub. 1796**, Federal Tax Products on CD-ROM, call **1-877-CDFORMS** (1-877-233-6767) toll free or connect to [www.irs.gov/cdorders](http://www.irs.gov/cdorders).

## Tax Help for Your Business

IRS-sponsored Small Business Workshops provide information about your Federal and state tax obligations.

For information about workshops in your area, call 1-800-829-4933.

## Related Forms and Publications

The following **forms** and **instructions** may be useful to filers of Form SS-4:

- **Form 990-T**, Exempt Organization Business Income Tax Return
  - **Instructions for Form 990-T**
  - **Schedule C (Form 1040)**, Profit or Loss From Business
  - **Schedule F (Form 1040)**, Profit or Loss From Farming
  - **Instructions for Form 1041 and Schedules A, B, D, G, I, J, and K-1**, U.S. Income Tax Return for Estates and Trusts
  - **Form 1042**, Annual Withholding Tax Return for U.S. Source Income of Foreign Persons
  - **Instructions for Form 1065**, U.S. Return of Partnership Income
  - **Instructions for Form 1066**, U.S. Real Estate Mortgage Investment Conduit (REMIC) Income Tax Return
  - **Instructions for Forms 1120 and 1120-A**
  - **Form 2553**, Election by a Small Business Corporation
  - **Form 2848**, Power of Attorney and Declaration of Representative
  - **Form 8821**, Tax Information Authorization
  - **Form 8832**, Entity Classification Election
- For more **information** about filing Form SS-4 and related issues, see:
- **Circular A**, Agricultural Employer's Tax Guide (Pub. 51)
  - **Circular E**, Employer's Tax Guide (Pub. 15)
  - **Pub. 538**, Accounting Periods and Methods
  - **Pub. 542**, Corporations
  - **Pub. 557**, Exempt Status for Your Organization
  - **Pub. 583**, Starting a Business and Keeping Records
  - **Pub. 966**, Electronic Choices for Paying ALL Your Federal Taxes
  - **Pub. 1635**, Understanding Your EIN
  - **Package 1023**, Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code
  - **Package 1024**, Application for Recognition of Exemption Under Section 501(a)

## Specific Instructions

Print or type all entries on Form SS-4. Follow the instructions for each line to expedite processing and to avoid unnecessary IRS requests for additional information. Enter "N/A" (nonapplicable) on the lines that do not apply.

**Line 1—Legal name of entity (or individual) for whom the EIN is being requested.** Enter the legal name of the entity (or individual) applying for the EIN exactly as it appears on the social security card, charter, or other applicable legal document.

**Individuals.** Enter your first name, middle initial, and last name. If you are a sole proprietor, enter your

individual name, not your business name. Enter your business name on line 2. Do not use abbreviations or nicknames on line 1.

**Trusts.** Enter the name of the trust.

**Estate of a decedent.** Enter the name of the estate.

**Partnerships.** Enter the legal name of the partnership as it appears in the partnership agreement.

**Corporations.** Enter the corporate name as it appears in the corporation charter or other legal document creating it.

**Plan administrators.** Enter the name of the plan administrator. A plan administrator who already has an EIN should use that number.

**Line 2—Trade name of business.** Enter the trade name of the business if different from the legal name. The trade name is the “doing business as” (DBA) name.



*Use the full legal name shown on line 1 on all tax returns filed for the entity. (However, if you enter a trade name on line 2 and choose to use the trade name instead of the legal name, enter the trade name on **all** returns you file.) To prevent processing delays and errors, **always** use the legal name only (or the trade name only) on **all** tax returns.*

**Line 3—Executor, trustee, “care of” name.** Trusts enter the name of the trustee. Estates enter the name of the executor, administrator, or other fiduciary. If the entity applying has a designated person to receive tax information, enter that person’s name as the “care of” person. Enter the individual’s first name, middle initial, and last name.

**Lines 4a-b—Mailing address.** Enter the mailing address for the entity’s correspondence. If line 3 is completed, enter the address for the executor, trustee or “care of” person. Generally, this address will be used on all tax returns.



*File **Form 8822**, Change of Address, to report any subsequent changes to the entity’s mailing address.*

**Lines 5a-b—Street address.** Provide the entity’s physical address **only** if different from its mailing address shown in lines 4a-b. **Do not** enter a P.O. box number here.

**Line 6—County and state where principal business is located.** Enter the entity’s primary **physical** location.

**Lines 7a-b—Name of principal officer, general partner, grantor, owner, or trustor.** Enter the first name, middle initial, last name, and SSN of (a) the principal officer if the business is a corporation, (b) a general partner if a partnership, (c) the owner of an entity that is disregarded as separate from its owner (disregarded entities owned by a corporation enter the corporation’s name and EIN), or (d) a grantor, owner, or trustor if a trust.

If the person in question is an **alien individual** with a previously assigned individual taxpayer identification number (ITIN), enter the ITIN in the space provided and submit a copy of an official identifying document. If

necessary, complete **Form W-7**, Application for IRS Individual Taxpayer Identification Number, to obtain an ITIN.

You are **required** to enter an SSN, ITIN, or EIN unless the only reason you are applying for an EIN is to make an entity classification election (see Regulations sections 301.7701-1 through 301.7701-3) and you are a nonresident alien with no effectively connected income from sources within the United States.

**Line 8a—Type of entity.** Check the box that best describes the type of entity applying for the EIN. If you are an alien individual with an ITIN previously assigned to you, enter the ITIN in place of a requested SSN.



*This is not an election for a tax classification of an entity. See **Limited liability company (LLC)** on page 4.*

**Other.** If not specifically listed, check the “Other” box, enter the type of entity and the type of return, if any, that will be filed (for example, “Common Trust Fund, Form 1065” or “Created a Pension Plan”). Do not enter “N/A.” If you are an alien individual applying for an EIN, see the **Lines 7a-b** instructions above.

- **Household employer.** If you are an individual, check the “Other” box and enter “Household Employer” and your SSN. If you are a state or local agency serving as a tax reporting agent for public assistance recipients who become household employers, check the “Other” box and enter “Household Employer Agent.” If you are a trust that qualifies as a household employer, you do not need a separate EIN for reporting tax information relating to household employees; use the EIN of the trust.

- **QSub.** For a qualified subchapter S subsidiary (QSub) check the “Other” box and specify “QSub.”

- **Withholding agent.** If you are a withholding agent required to file Form 1042, check the “Other” box and enter “Withholding Agent.”

**Sole proprietor.** Check this box if you file Schedule C, C-EZ, or F (Form 1040) and have a qualified plan, or are required to file excise, employment, alcohol, tobacco, or firearms returns, or are a payer of gambling winnings. Enter your SSN (or ITIN) in the space provided. If you are a nonresident alien with no effectively connected income from sources within the United States, you do not need to enter an SSN or ITIN.

**Corporation.** This box is for any corporation **other than a personal service corporation**. If you check this box, enter the income tax form number to be filed by the entity in the space provided.



*If you entered “**1120S**” after the “Corporation” checkbox, the corporation **must** file Form 2553 no later than the 15th day of the 3rd month of the tax year the election is to take effect.*

*Until Form 2553 has been received and approved, you will be considered a Form 1120 filer. See the Instructions for Form 2553.*

**Personal service corp.** Check this box if the entity is a personal service corporation. An entity is a personal service corporation for a tax year only if:

- The principal activity of the entity during the testing period (prior tax year) for the tax year is the performance of personal services substantially by employee-owners, and
- The employee-owners own at least 10% of the fair market value of the outstanding stock in the entity on the last day of the testing period.

Personal services include performance of services in such fields as health, law, accounting, or consulting. For more information about personal service corporations, see the Instructions for Forms 1120 and 1120-A and Pub. 542.

**Other nonprofit organization.** Check this box if the nonprofit organization is other than a church or church-controlled organization and specify the type of nonprofit organization (for example, an educational organization).



*If the organization also seeks tax-exempt status, you **must** file either Package 1023 or Package 1024. See Pub. 557 for more information.*

If the organization is covered by a group exemption letter, enter the four-digit **group exemption number (GEN)**. (Do not confuse the GEN with the nine-digit EIN.) If you do not know the GEN, contact the parent organization. Get Pub. 557 for more information about group exemption numbers.

**Plan administrator.** If the plan administrator is an individual, enter the plan administrator's SSN in the space provided.

**REMIC.** Check this box if the entity has elected to be treated as a real estate mortgage investment conduit (REMIC). See the Instructions for Form 1066 for more information.

**Limited liability company (LLC).** An LLC is an entity organized under the laws of a state or foreign country as a limited liability company. For Federal tax purposes, an LLC may be treated as a partnership or corporation or be disregarded as an entity separate from its owner.

By **default**, a domestic LLC with only one member is **disregarded** as an entity separate from its owner and must include all of its income and expenses on the owner's tax return (e.g., **Schedule C (Form 1040)**). Also by default, a domestic LLC with two or more members is treated as a partnership. A domestic LLC may file Form 8832 to avoid either default classification and elect to be classified as an association taxable as a corporation. For more information on entity classifications (including the rules for foreign entities), see the instructions for Form 8832.



***Do not file Form 8832 if the LLC accepts the default classifications above. However, if the LLC will be electing S Corporation status, it must timely file both Form 8832 and Form***

**2553.**

**Complete Form SS-4 for LLCs as follows:**

- A single-member domestic LLC that accepts the default classification (above) does not need an EIN and generally should not file Form SS-4. Generally, the LLC

should use the name and EIN of its **owner** for all Federal tax purposes. However, the reporting and payment of employment taxes for employees of the LLC may be made using the name and EIN of **either** the owner or the LLC as explained in Notice 99-6. You can find Notice 99-6 on page 12 of Internal Revenue Bulletin 1999-3 at [www.irs.gov/pub/irs-irbs/irb99-03.pdf](http://www.irs.gov/pub/irs-irbs/irb99-03.pdf). (**Note:** If the LLC applicant indicates in box 13 that it has employees or expects to have employees, the owner (whether an individual or other entity) of a single-member domestic LLC will also be assigned its own EIN (if it does not already have one) even if the LLC will be filing the employment tax returns.)

- A single-member, domestic LLC that accepts the default classification (above) and wants an EIN for filing employment tax returns (see above) or non-Federal purposes, such as a state requirement, must check the "Other" box and write "Disregarded Entity" or, when applicable, "Disregarded Entity—Sole Proprietorship" in the space provided.
- A multi-member, domestic LLC that accepts the default classification (above) must check the "Partnership" box.
- A domestic LLC that will be filing Form 8832 to elect corporate status must check the "Corporation" box and write in "Single-Member" or "Multi-Member" immediately below the "form number" entry line.

**Line 9—Reason for applying.** Check only **one** box. Do not enter "N/A."

**Started new business.** Check this box if you are starting a new business that requires an EIN. If you check this box, enter the type of business being started. **Do not** apply if you already have an EIN and are only adding another place of business.

**Hired employees.** Check this box if the existing business is requesting an EIN because it has hired or is hiring employees and is therefore required to file employment tax returns. **Do not** apply if you already have an EIN and are only hiring employees. For information on employment taxes (e.g., for family members), see Circular E.



*You may be required to make electronic deposits of all depository taxes (such as employment tax, excise tax, and corporate income tax) using the Electronic Federal Tax Payment System (EFTPS). See section 11, Depositing Taxes, of Circular E and Pub. 966.*

**Created a pension plan.** Check this box if you have created a pension plan and need an EIN for reporting purposes. Also, enter the type of plan in the space provided.



*Check this box if you are applying for a trust EIN when a new pension plan is established. In addition, check the "Other" box in line 8a and write "Created a Pension Plan" in the space provided.*

**Banking purpose.** Check this box if you are requesting an EIN for banking purposes only, and enter the banking purpose (for example, a bowling league for

depositing dues or an investment club for dividend and interest reporting).

**Changed type of organization.** Check this box if the business is changing its type of organization. For example, the business was a sole proprietorship and has been incorporated or has become a partnership. If you check this box, specify in the space provided (including available space immediately below) the type of change made. For example, "From Sole Proprietorship to Partnership."

**Purchased going business.** Check this box if you purchased an existing business. **Do not** use the former owner's EIN unless you became the "owner" of a corporation by acquiring its stock.

**Created a trust.** Check this box if you created a trust, and enter the type of trust created. For example, indicate if the trust is a nonexempt charitable trust or a split-interest trust.

**Exception.** Do **not** file this form for certain grantor-type trusts. The trustee does not need an EIN for the trust if the trustee furnishes the name and TIN of the grantor/owner and the address of the trust to all payors. See the Instructions for Form 1041 for more information.



**Do not check this box if you are applying for a trust EIN when a new pension plan is established. Check "Created a pension plan."**

**Other.** Check this box if you are requesting an EIN for any other reason; and enter the reason. For example, a newly-formed state government entity should enter "Newly-Formed State Government Entity" in the space provided.

**Line 10—Date business started or acquired.** If you are starting a new business, enter the starting date of the business. If the business you acquired is already operating, enter the date you acquired the business. If you are changing the form of ownership of your business, enter the date the new ownership entity began. Trusts should enter the date the trust was legally created. Estates should enter the date of death of the decedent whose name appears on line 1 or the date when the estate was legally funded.

**Line 11—Closing month of accounting year.** Enter the last month of your accounting year or tax year. An accounting or tax year is usually 12 consecutive months, either a calendar year or a fiscal year (including a period of 52 or 53 weeks). A calendar year is 12 consecutive months ending on December 31. A fiscal year is either 12 consecutive months ending on the last day of any month other than December or a 52-53 week year. For more information on accounting periods, see Pub. 538.

**Individuals.** Your tax year generally will be a calendar year.

**Partnerships.** Partnerships must adopt one of the following tax years:

- The tax year of the majority of its partners,
- The tax year common to all of its principal partners,
- The tax year that results in the least aggregate deferral of income, or
- In certain cases, some other tax year.

See the Instructions for Form 1065 for more information.

**REMICs.** REMICs must have a calendar year as their tax year.

**Personal service corporations.** A personal service corporation generally must adopt a calendar year unless:

- It can establish a business purpose for having a different tax year, or
- It elects under section 444 to have a tax year other than a calendar year.

**Trusts.** Generally, a trust must adopt a calendar year except for the following:

- Tax-exempt trusts,
- Charitable trusts, and
- Grantor-owned trusts.

**Line 12—First date wages or annuities were paid or will be paid.** If the business has or will have employees, enter the date on which the business began or will begin to pay wages. If the business does not plan to have employees, enter "N/A."

**Withholding agent.** Enter the date you began or will begin to pay income (including annuities) to a nonresident alien. This also applies to individuals who are required to file Form 1042 to report alimony paid to a nonresident alien.

**Line 13—Highest number of employees expected in the next 12 months.** Complete each box by entering the number (including zero ("0-")) of "Agricultural," "Household," or "Other" employees expected by the applicant in the next 12 months. For a definition of agricultural labor (farmwork), see Circular A.

**Lines 14 and 15.** Check the **one** box in line 14 that best describes the principal activity of the applicant's business. Check the "Other" box (and specify the applicant's principal activity) if none of the listed boxes applies.

Use line 15 to describe the applicant's principal line of business in more detail. For example, if you checked the "Construction" box in line 14, enter additional detail such as "General contractor for residential buildings" in line 15.

**Construction.** Check this box if the applicant is engaged in erecting buildings or other structures, (e.g., streets, highways, bridges, tunnels). The term "Construction" also includes special trade contractors, (e.g., plumbing, HVAC, electrical, carpentry, concrete, excavation, etc. contractors).

**Real estate.** Check this box if the applicant is engaged in renting or leasing real estate to others; managing, selling, buying or renting real estate for others; or providing related real estate services (e.g., appraisal services).

**Rental and leasing.** Check this box if the applicant is engaged in providing tangible goods such as autos, computers, consumer goods, or industrial machinery and equipment to customers in return for a periodic rental or lease payment.

**Manufacturing.** Check this box if the applicant is engaged in the mechanical, physical, or chemical transformation of materials, substances, or components

into new products. The assembling of component parts of manufactured products is also considered to be manufacturing.

**Transportation & warehousing.** Check this box if the applicant provides transportation of passengers or cargo; warehousing or storage of goods; scenic or sight-seeing transportation; or support activities related to these modes of transportation.

**Finance & insurance.** Check this box if the applicant is engaged in transactions involving the creation, liquidation, or change of ownership of financial assets and/or facilitating such financial transactions; underwriting annuities/insurance policies; facilitating such underwriting by selling insurance policies; or by providing other insurance or employee-benefit related services.

**Health care and social assistance.** Check this box if the applicant is engaged in providing physical, medical, or psychiatric care using licensed health care professionals or providing social assistance activities such as youth centers, adoption agencies, individual/family services, temporary shelters, etc.

**Accommodation & food services.** Check this box if the applicant is engaged in providing customers with lodging, meal preparation, snacks, or beverages for immediate consumption.

**Wholesale-agent/broker.** Check this box if the applicant is engaged in arranging for the purchase or sale of goods owned by others or purchasing goods on a commission basis for goods traded in the wholesale market, usually between businesses.

**Wholesale-other.** Check this box if the applicant is engaged in selling goods in the wholesale market generally to other businesses for resale on their own account.

**Retail.** Check this box if the applicant is engaged in selling merchandise to the general public from a fixed store; by direct, mail-order, or electronic sales; or by using vending machines.

**Other.** Check this box if the applicant is engaged in an activity not described above. Describe the applicant's principal business activity in the space provided.

**Lines 16a-c.** Check the applicable box in line 16a to indicate whether or not the entity (or individual) applying for an EIN was issued one previously. Complete lines 16b and 16c **only** if the "Yes" box in line 16a is checked. If the applicant previously applied for **more than one** EIN, write "See Attached" in the empty space in line 16a and attach a separate sheet providing the line 16b and 16c information for each EIN previously requested.

**Third Party Designee.** Complete this section **only** if you want to authorize the named individual to receive the entity's EIN and answer questions about the completion of Form SS-4. The designee's authority terminates at the time the EIN is assigned and released to the designee.

**You must complete the signature area for the authorization to be valid.**

**Signature.** When required, the application must be signed by (a) the individual, if the applicant is an individual, (b) the president, vice president, or other

principal officer, if the applicant is a corporation, (c) a responsible and duly authorized member or officer having knowledge of its affairs, if the applicant is a partnership, government entity, or other unincorporated organization, or (d) the fiduciary, if the applicant is a trust or an estate. Foreign applicants may have any duly-authorized person, (e.g., division manager), sign Form SS-4.

**Privacy Act and Paperwork Reduction Act Notice.** We ask for the information on this form to carry out the Internal Revenue laws of the United States. We need it to comply with section 6109 and the regulations thereunder which generally require the inclusion of an employer identification number (EIN) on certain returns, statements, or other documents filed with the Internal Revenue Service. If your entity is required to obtain an EIN, you are required to provide all of the information requested on this form. Information on this form may be used to determine which Federal tax returns you are required to file and to provide you with related forms and publications.

We disclose this form to the Social Security Administration for their use in determining compliance with applicable laws. We may give this information to the Department of Justice for use in civil and criminal litigation, and to the cities, states, and the District of Columbia for use in administering their tax laws. We may also disclose this information to Federal and state agencies to enforce Federal nontax criminal laws and to combat terrorism.

We will be unable to issue an EIN to you unless you provide all of the requested information which applies to your entity. Providing false information could subject you to penalties.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is:

|   |         |
|---|---------|
| <b>Recordkeeping</b> . . . . .  | 6 min.  |
| <b>Learning about the law or the form</b> . . . . .                   | 22 min. |
| <b>Preparing the form</b> . . . . .                                   | 46 min. |
| <b>Copying, assembling, and sending the form to the IRS</b> . . . . . | 20 min. |

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can write to the Tax Products Coordinating Committee, Western Area Distribution Center, Rancho Cordova, CA 95743-0001. **Do not** send the form to this address. Instead, see **How To Apply** on page 1.

|   |   |                                     |   |       |
|---|---|-------------------------------------|---|-------|
| Form <b>SS-4</b><br>(Rev. December 2001)<br>Department of the Treasury<br>Internal Revenue Service  | <b>Application for Employer Identification Number</b><br>(For use by employers, corporations, partnerships, trusts, estates, churches, government agencies, Indian tribal entities, certain individuals, and others.)<br>▶ See separate instructions for each line. ▶ Keep a copy for your records.   | EIN<br><br>OMB No. 1545-0003        |   |       |
| Type or print clearly.  | 1 Legal name of entity (or individual) for whom the EIN is being requested  |                                     |   |       |
|   | 2 Trade name of business (if different from name on line 1)   |                                     | 3 Executor, trustee, "care of" name                         |       |
|   | 4a Mailing address (room, apt., suite no. and street, or P.O. box)  |                                     | 5a Street address (if different) (Do not enter a P.O. box.) |       |
|   | 4b City, state, and ZIP code  |                                     | 5b City, state, and ZIP code                                |       |
|   | 6 County and state where principal business is located  |                                     |   |       |
|   | 7a Name of principal officer, general partner, grantor, owner, or trustor   |                                     | 7b SSN, ITIN, or EIN  |       |
|   | 8a Type of entity (check only one box)<br><input type="checkbox"/> Sole proprietor (SSN) <input type="checkbox"/> Partnership <input type="checkbox"/> Corporation (enter form number to be filed) ▶ <input type="checkbox"/> Personal service corp. <input type="checkbox"/> Church or church-controlled organization <input type="checkbox"/> Other nonprofit organization (specify) ▶ <input type="checkbox"/> Other (specify) ▶<br><input type="checkbox"/> Estate (SSN of decedent) <input type="checkbox"/> Plan administrator (SSN) <input type="checkbox"/> Trust (SSN of grantor) <input type="checkbox"/> National Guard <input type="checkbox"/> State/local government <input type="checkbox"/> Farmers' cooperative <input type="checkbox"/> Federal government/military <input type="checkbox"/> REMIC <input type="checkbox"/> Indian tribal governments/enterprises<br>Group Exemption Number (GEN) ▶ |                                     |   |       |
| 8b If a corporation, name the state or foreign country (if applicable) where incorporated   |   | State                               | Foreign country   |       |
| 9 Reason for applying (check only one box)<br><input type="checkbox"/> Started new business (specify type) ▶ <input type="checkbox"/> Banking purpose (specify purpose) ▶ <input type="checkbox"/> Changed type of organization (specify new type) ▶ <input type="checkbox"/> Purchased going business <input type="checkbox"/> Hired employees (Check the box and see line 12.) <input type="checkbox"/> Created a trust (specify type) ▶ <input type="checkbox"/> Compliance with IRS withholding regulations <input type="checkbox"/> Created a pension plan (specify type) ▶ <input type="checkbox"/> Other (specify) ▶             |   |                                     |   |       |
| 10 Date business started or acquired (month, day, year)   |   | 11 Closing month of accounting year |   |       |
| 12 First date wages or annuities were paid or will be paid (month, day, year). <b>Note:</b> If applicant is a withholding agent, enter date income will first be paid to nonresident alien. (month, day, year) . . . . . ▶  |   |                                     |   |       |
| 13 Highest number of employees expected in the next 12 months. <b>Note:</b> If the applicant does not expect to have any employees during the period, enter "-0-." . . . . . ▶  |   | Agricultural                        | Household   | Other |
| 14 Check <b>one</b> box that best describes the principal activity of your business.<br><input type="checkbox"/> Construction <input type="checkbox"/> Rental & leasing <input type="checkbox"/> Transportation & warehousing <input type="checkbox"/> Health care & social assistance <input type="checkbox"/> Accommodation & food service <input type="checkbox"/> Wholesale-agent/broker <input type="checkbox"/> Real estate <input type="checkbox"/> Manufacturing <input type="checkbox"/> Finance & insurance <input type="checkbox"/> Other (specify) <input type="checkbox"/> Wholesale-other <input type="checkbox"/> Retail |   |                                     |   |       |
| 15 Indicate principal line of merchandise sold; specific construction work done; products produced; or services provided.   |   |                                     |   |       |
| 16a Has the applicant ever applied for an employer identification number for this or any other business? . . . . . <input type="checkbox"/> Yes <input type="checkbox"/> No<br><b>Note:</b> If "Yes," please complete lines 16b and 16c.  |   |                                     |   |       |
| 16b If you checked "Yes" on line 16a, give applicant's legal name and trade name shown on prior application if different from line 1 or 2 above.<br>Legal name ▶ Trade name ▶   |   |                                     |   |       |
| 16c Approximate date when, and city and state where, the application was filed. Enter previous employer identification number if known.<br>Approximate date when filed (mo., day, year) City and state where filed Previous EIN   |   |                                     |   |       |
| Third Party Designee  | Complete this section <b>only</b> if you want to authorize the named individual to receive the entity's EIN and answer questions about the completion of this form.   |                                     |   |       |
|   | Designee's name   |                                     | Designee's telephone number (include area code)<br>( )      |       |
|   | Address and ZIP code  |                                     | Designee's fax number (include area code)<br>( )            |       |
| Under penalties of perjury, I declare that I have examined this application, and to the best of my knowledge and belief, it is true, correct, and complete.   |   |                                     | Applicant's telephone number (include area code)<br>( )     |       |
| Name and title (type or print clearly) ▶  |   |                                     | Applicant's fax number (include area code)<br>( )           |       |
| Signature ▶   |   |                                     | Date ▶  |       |
| For Privacy Act and Paperwork Reduction Act Notice, see separate instructions. Cat. No. 16055N Form <b>SS-4</b> (Rev. 12-2001)  |   |                                     |   |       |

## Do I Need an EIN?

File Form SS-4 if the applicant entity does not already have an EIN but is required to show an EIN on any return, statement, or other document.<sup>1</sup> **See also the separate instructions for each line on Form SS-4.**

| IF the applicant...  | AND...  | THEN...  |
|--|---|--|
| Started a new business   | Does not currently have (nor expect to have) employees  | Complete lines 1, 2, 4a-6, 8a, and 9-16c.  |
| Hired (or will hire) employees, including household employees  | Does not already have an EIN  | Complete lines 1, 2, 4a-6, 7a-b (if applicable), 8a, 8b (if applicable), and 9-16c.    |
| Opened a bank account  | Needs an EIN for banking purposes only  | Complete lines 1-5b, 7a-b (if applicable), 8a, 9, and 16a-c.                           |
| Changed type of organization   | Either the legal character of the organization or its ownership changed (e.g., you incorporate a sole proprietorship or form a partnership) <sup>2</sup>                      | Complete lines 1-16c (as applicable).  |
| Purchased a going business <sup>3</sup>  | Does not already have an EIN  | Complete lines 1-16c (as applicable).  |
| Created a trust  | The trust is other than a grantor trust or an IRA trust <sup>4</sup>  | Complete lines 1-16c (as applicable).  |
| Created a pension plan as a plan administrator <sup>5</sup>  | Needs an EIN for reporting purposes   | Complete lines 1, 2, 4a-6, 8a, 9, and 16a-c.   |
| Is a foreign person needing an EIN to comply with IRS withholding regulations  | Needs an EIN to complete a Form W-8 (other than Form W-8ECI), avoid withholding on portfolio assets, or claim tax treaty benefits <sup>6</sup>                                | Complete lines 1-5b, 7a-b (SSN or ITIN optional), 8a-9, and 16a-c.                     |
| Is administering an estate   | Needs an EIN to report estate income on Form 1041   | Complete lines 1, 3, 4a-b, 8a, 9, and 16a-c.   |
| Is a withholding agent for taxes on non-wage income paid to an alien (i.e., individual, corporation, or partnership, etc.) | Is an agent, broker, fiduciary, manager, tenant, or spouse who is required to file <b>Form 1042</b> , Annual Withholding Tax Return for U.S. Source Income of Foreign Persons | Complete lines 1, 2, 3 (if applicable), 4a-5b, 7a-b (if applicable), 8a, 9, and 16a-c. |
| Is a state or local agency   | Serves as a tax reporting agent for public assistance recipients under Rev. Proc. 80-4, 1980-1 C.B. 581 <sup>7</sup>  | Complete lines 1, 2, 4a-5b, 8a, 9, and 16a-c.  |
| Is a single-member LLC   | Needs an EIN to file <b>Form 8832</b> , Classification Election, for filing employment tax returns, <b>or</b> for state reporting purposes <sup>8</sup>                       | Complete lines 1-16c (as applicable).  |
| Is an S corporation  | Needs an EIN to file <b>Form 2553</b> , Election by a Small Business Corporation <sup>9</sup>   | Complete lines 1-16c (as applicable).  |

<sup>1</sup> For example, a sole proprietorship or self-employed farmer who establishes a qualified retirement plan, or is required to file excise, employment, alcohol, tobacco, or firearms returns, must have an EIN. **A partnership, corporation, REMIC (real estate mortgage investment conduit), nonprofit organization (church, club, etc.), or farmers' cooperative must use an EIN for any tax-related purpose even if the entity does not have employees.**

<sup>2</sup> However, **do not** apply for a new EIN if the existing entity only **(a)** changed its business name, **(b)** elected on Form 8832 to change the way it is taxed (or is covered by the default rules), or **(c)** terminated its partnership status because at least 50% of the total interests in partnership capital and profits were sold or exchanged within a 12-month period. (The EIN of the terminated partnership should continue to be used. See Regulations section 301.6109-1(d)(2)(iii).)

<sup>3</sup> Do not use the EIN of the prior business unless you became the "owner" of a corporation by acquiring its stock.

<sup>4</sup> However, IRA trusts that are required to file **Form 990-T**, Exempt Organization Business Income Tax Return, must have an EIN.

<sup>5</sup> A plan administrator is the person or group of persons specified as the administrator by the instrument under which the plan is operated.

<sup>6</sup> Entities applying to be a Qualified Intermediary (QI) need a QI-EIN even if they already have an EIN. **See Rev. Proc. 2000-12.**

<sup>7</sup> See also *Household employer* on page 4. (**Note:** State or local agencies may need an EIN for other reasons, e.g., hired employees.)

<sup>8</sup> Most LLCs **do not** need to file Form 8832. See **Limited liability company (LLC)** on page 4 for details on completing Form SS-4 for an LLC.

<sup>9</sup> An existing corporation that is electing or revoking S corporation status should use its previously-assigned EIN.





# **END**

**Application for Employer  
Identification Number**

## Employment Eligibility Verification

### INSTRUCTIONS

PLEASE READ ALL INSTRUCTIONS CAREFULLY BEFORE COMPLETING THIS FORM.

**Anti-Discrimination Notice.** It is illegal to discriminate against any individual (other than an alien not authorized to work in the U.S.) in hiring, discharging, or recruiting or referring for a fee because of that individual's national origin or citizenship status. It is illegal to discriminate against work eligible individuals. Employers **CANNOT** specify which document(s) they will accept from an employee. The refusal to hire an individual because of a future expiration date may also constitute illegal discrimination.

**Section 1 - Employee.** All employees, citizens and noncitizens, hired after November 6, 1986, must complete Section 1 of this form at the time of hire, which is the actual beginning of employment. **The employer is responsible for ensuring that Section 1 is timely and properly completed.**

**Preparer/Translator Certification.** The Preparer/Translator Certification must be completed if Section 1 is prepared by a person other than the employee. A preparer/translator may be used only when the employee is unable to complete Section 1 on his/her own. However, the employee must still sign Section 1.

**Section 2 - Employer.** For the purpose of completing this form, the term "employer" includes those recruiters and referrers for a fee who are agricultural associations, agricultural employers or farm labor contractors.

Employers must complete Section 2 by examining evidence of identity and employment eligibility within three (3) business days of the date employment begins. If employees are authorized to work, but are unable to present the required document(s) within three business days, they must present a receipt for the application of the document(s) within three business days and the actual document(s) within ninety (90) days. However, if employers hire individuals for a duration of less than three business days, Section 2 must be completed at the time employment begins. **Employers must record: 1) document title; 2) issuing authority; 3) document number, 4) expiration date, if any; and 5) the date employment begins.** Employers must sign and date the certification. Employees must present original documents. Employers may, but are not required to, photocopy the document(s) presented. These photocopies may only be used for the verification process and must be retained with the I-9. **However, employers are still responsible for completing the I-9.**

**Section 3 - Updating and Reverification.** Employers must complete Section 3 when updating and/or reverifying the I-9. Employers must reverify employment eligibility of their employees on or before the expiration date recorded in Section 1. Employers **CANNOT** specify which document(s) they will accept from an employee.

- If an employee's name has changed at the time this form is being updated/ reverified, complete Block A.
- If an employee is rehired within three (3) years of the date this form was originally completed and the employee is still eligible to be employed on the same basis as previously indicated on this form (updating), complete Block B and the signature block.

- If an employee is rehired within three (3) years of the date this form was originally completed and the employee's work authorization has expired or if a current employee's work authorization is about to expire (reverification), complete Block B and:
  - examine any document that reflects that the employee is authorized to work in the U.S. (see List A or C),
  - record the document title, document number and expiration date (if any) in Block C, and complete the signature block.

**Photocopying and Retaining Form I-9.** A blank I-9 may be reproduced, provided both sides are copied. The Instructions must be available to all employees completing this form. Employers must retain completed I-9s for three (3) years after the date of hire or one (1) year after the date employment ends, whichever is later.

**For more detailed information, you may refer to the INS Handbook for Employers, (Form M-274). You may obtain the handbook at your local INS office.**

**Privacy Act Notice.** The authority for collecting this information is the Immigration Reform and Control Act of 1986, Pub. L. 99-603 (8 USC 1324a).

This information is for employers to verify the eligibility of individuals for employment to preclude the unlawful hiring, or recruiting or referring for a fee, of aliens who are not authorized to work in the United States.

This information will be used by employers as a record of their basis for determining eligibility of an employee to work in the United States. The form will be kept by the employer and made available for inspection by officials of the U.S. Immigration and Naturalization Service, the Department of Labor and the Office of Special Counsel for Immigration Related Unfair Employment Practices.

Submission of the information required in this form is voluntary. However, an individual may not begin employment unless this form is completed, since employers are subject to civil or criminal penalties if they do not comply with the Immigration Reform and Control Act of 1986.

**Reporting Burden.** We try to create forms and instructions that are accurate, can be easily understood and which impose the least possible burden on you to provide us with information. Often this is difficult because some immigration laws are very complex. Accordingly, the reporting burden for this collection of information is computed as follows: **1) learning about this form, 5 minutes; 2) completing the form, 5 minutes; and 3) assembling and filing (recordkeeping) the form, 5 minutes,** for an average of 15 minutes per response. If you have comments regarding the accuracy of this burden estimate, or suggestions for making this form simpler, you can write to the Immigration and Naturalization Service, HQPDI, 425 I Street, N.W., Room 4307r, Washington, DC 20536. OMB No. 1115-0136.

## Employment Eligibility Verification

Please read instructions carefully before completing this form. The instructions must be available during completion of this form. **ANTI-DISCRIMINATION NOTICE:** It is illegal to discriminate against work eligible individuals. Employers **CANNOT** specify which document(s) they will accept from an employee. The refusal to hire an individual because of a future expiration date may also constitute illegal discrimination.

### Section 1. Employee Information and Verification.

To be completed and signed by employee at the time employment begins.

|   |       |  |                                |
|---|-------|--|--------------------------------|
| Print Name: Last  | First | Middle Initial   | Maiden Name                    |
| Address (Street Name and Number)  |       | Apt. #   | Date of Birth (month/day/year) |
| City  | State | Zip Code   | Social Security #              |
| I am aware that federal law provides for imprisonment and/or fines for false statements or use of false documents in connection with the completion of this form. |       | I attest, under penalty of perjury, that I am (check one of the following):  |                                |
|   |       | <input type="checkbox"/> A citizen or national of the United States<br><input type="checkbox"/> A Lawful Permanent Resident (Alien # A_____<br><input type="checkbox"/> An alien authorized to work until ____/____/____<br>(Alien # or Admission #) _____ |                                |
| Employee's Signature  |       |  | Date (month/day/year)          |

**Preparer and/or Translator Certification.** (To be completed and signed if Section 1 is prepared by a person other than the employee.) I attest, under penalty of perjury, that I have assisted in the completion of this form and that to the best of my knowledge the information is true and correct.

|   |            |
|---|------------|
| Preparer's/Translator's Signature                       | Print Name |
| Address (Street Name and Number, City, State, Zip Code) |            |
| Date (month/day/year)                                   |            |

### Section 2. Employer Review and Verification.

To be completed and signed by employer. Examine one document from List A OR examine one document from List B and one from List C, as listed on the reverse of this form, and record the title, number and expiration date, if any, of the document(s)

| List A                                   | OR | List B         | AND | List C         |
|--|----|----------------|-----|----------------|
| Document title: _____                    |    | _____          |     | _____          |
| Issuing authority: _____                 |    | _____          |     | _____          |
| Document #: _____                        |    | _____          |     | _____          |
| Expiration Date (if any): ____/____/____ |    | ____/____/____ |     | ____/____/____ |
| Document #: _____                        |    |                |     |                |
| Expiration Date (if any): ____/____/____ |    |                |     |                |

**CERTIFICATION** - I attest, under penalty of perjury, that I have examined the document(s) presented by the above-named employee, that the above-listed document(s) appear to be genuine and to relate to the employee named, that the employee began employment on (month/day/year) \_\_\_\_/\_\_\_\_/\_\_\_\_ and that to the best of my knowledge the employee is eligible to work in the United States. (State employment agencies may omit the date the employee began employment.)

|  |   |                       |
|--|---|-----------------------|
| Signature of Employer or Authorized Representative | Print Name  | Title                 |
| Business or Organization Name                      | Address (Street Name and Number, City, State, Zip Code) | Date (month/day/year) |

### Section 3. Updating and Reverification.

To be completed and signed by employer.

|  |  |
|--|--|
| A. New Name (if applicable)  | B. Date of rehire (month/day/year) (if applicable) |
| C. If employee's previous grant of work authorization has expired, provide the information below for the document that establishes current employment eligibility.   |  |
| Document Title: _____ Document #: _____ Expiration Date (if any): ____/____/____   |  |
| I attest, under penalty of perjury, that to the best of my knowledge, this employee is eligible to work in the United States, and if the employee presented document(s), the document(s) I have examined appear to be genuine and to relate to the individual. |  |
| Signature of Employer or Authorized Representative   | Date (month/day/year)                              |

## LISTS OF ACCEPTABLE DOCUMENTS

| LIST A  |    | LIST B  |     | LIST C   |
|---|----|---|-----|--|
| Documents that Establish Both Identity and Employment Eligibility   | OR | Documents that Establish Identity   | AND | Documents that Establish Employment Eligibility  |
| 1. U.S. Passport (unexpired or expired)   |    | 1. Driver's license or ID card issued by a state or outlying possession of the United States provided it contains a photograph or information such as name, date of birth, sex, height, eye color and address |     | 1. U.S. social security card issued by the Social Security Administration ( <i>other than a card stating it is not valid for employment</i> )                            |
| 2. Certificate of U.S. Citizenship ( <i>INS Form N-560 or N-561</i> )   |    | 2. ID card issued by federal, state or local government agencies or entities, provided it contains a photograph or information such as name, date of birth, sex, height, eye color and address                |     | 2. Certification of Birth Abroad issued by the Department of State ( <i>Form FS-545 or Form DS-1350</i> )  |
| 3. Certificate of Naturalization ( <i>INS Form N-550 or N-570</i> )   |    | 3. School ID card with a photograph   |     | 3. Original or certified copy of a birth certificate issued by a state, county, municipal authority or outlying possession of the United States bearing an official seal |
| 4. Unexpired foreign passport, with <i>I-551 stamp</i> or attached <i>INS Form I-94</i> indicating unexpired employment authorization |    | 4. Voter's registration card  |     | 4. Native American tribal document   |
| 5. Alien Registration Receipt Card with photograph ( <i>INS Form I-151 or I-551</i> )   |    | 5. U.S. Military card or draft record   |     | 5. U.S. Citizen ID Card ( <i>INS Form I-197</i> )  |
| 6. Unexpired Temporary Card ( <i>INS Form I-688</i> )   |    | 6. Military dependent's ID card   |     | 6. ID Card for use of Resident Citizen in the United States ( <i>INS Form I-179</i> )  |
| 7. Unexpired Employment Authorization Card ( <i>INS Form I-688A</i> )   |    | 7. U.S. Coast Guard Merchant Mariner Card   |     | 7. Unexpired employment authorization document issued by the INS ( <i>other than those listed under List A</i> )   |
| 8. Unexpired Reentry Permit ( <i>INS Form I-327</i> )   |    | 8. Native American tribal document  |     |  |
| 9. Unexpired Refugee Travel Document ( <i>INS Form I-571</i> )  |    | 9. Driver's license issued by a Canadian government authority   |     |  |
| 10. Unexpired Employment Authorization Document issued by the INS which contains a photograph ( <i>INS Form I-688B</i> )              |    | <b>For persons under age 18 who are unable to present a document listed above:</b>  |     |  |
|   |    | 10. School record or report card  |     |  |
|   |    | 11. Clinic, doctor or hospital record   |     |  |
|   |    | 12. Day-care or nursery school record   |     |  |

Illustrations of many of these documents appear in Part 8 of the Handbook for Employers (M-274)

# END

## Employment Eligibility Verification



# END

## Ohio New Hire Reporting Form



Ohio Department of Taxation  
Central Registration Unit  
P.O. Box 182215  
Columbus, OH 43218-2215

Form IT-1  
(Rev. 12/98)

## Combined Application for Registration as an Ohio Withholding/School District Withholding Agent

**Please Type or Print**

Reactivate for Account No. \_\_\_\_ -- \_\_\_\_

**Please Select**

Ohio Withholding \_\_\_\_\_ School District Withholding \_\_\_\_\_

Federal Employer Identification No. \_\_\_\_ -- \_\_\_\_

Charter No. \_\_\_\_\_ Business Type Code No. (see below) \_\_\_\_

Legal Name \_\_\_\_\_

Trade Name/DBA \_\_\_\_\_

North American Industrial Code System or Standard Industry Code (if unknown, leave blank) \_\_\_\_\_

Date Ohio Payroll Anticipated \_\_\_\_\_ County: \_\_\_\_\_

Primary Address (Home Office/Residence) \_\_\_\_\_

Mailing Address \_\_\_\_\_

Home Telephone No. ( ) \_\_\_\_\_ Business Telephone No. ( ) \_\_\_\_\_

Ohio Liquor Permit No. \_\_\_\_\_

Required to Withhold School District Income Tax (check here) \_\_\_\_\_ If you need to activate your School District Account at a later date, please call 1-888-405-4089.

Name, Social Security No. and Title of Individual Responsible for Filing Returns and Payment of Ohio Withholding/  
School District Withholding Tax.

Name \_\_\_\_\_ SSN \_\_\_\_ -- \_\_\_\_

Title \_\_\_\_\_

Signature of Above \_\_\_\_\_ Date \_\_\_\_\_

|     |  |     |                                  |
|-----|--|-----|----------------------------------|
| 005 | Individual                               | 150 | Non Profit                       |
| 010 | Sole Proprietor                          | 160 | National Bank                    |
| 020 | General Partnership                      | 170 | State Bank                       |
| 030 | Corporation                              | 180 | S Corporation                    |
| 040 | Professional Association                 | 190 | Agricultural Association (Co-op) |
| 050 | Limited Liability Company                | 230 | Dealer in Intangibles            |
| 060 | Fiduciary                                | 240 | Insurance                        |
| 070 | Limited Liability Partnership            | 250 | Federal Credit Union             |
| 080 | Limited Partnership                      | 260 | State Credit Union               |
| 090 | Trust                                    | 270 | State Savings & Loan             |
| 100 | Business Trust                           | 275 | Federal Savings & Loan           |
| 110 | Regulated Investment Company             | 280 | Federal Government               |
| 120 | Real Estate Investment Trusts            | 290 | Local Government                 |
| 130 | Real Estate Mortgage Investment Conduits | 300 | State Government                 |
| 140 | Public Utility                           | 999 | Other                            |



# END

## Withholding Agent Registration

# OHIO DEPARTMENT OF JOB AND FAMILY SERVICES

Attention: Contribution Section

P.O. 182404

Columbus, Ohio 43218-2404

(614) 466-2319

## REPORT TO DETERMINE LIABILITY

1.a. Employer Name

1.b. Employer Trade Name (if any)

1.c. Telephone #

1.d. E-mail Address

1.e. Physical Business Address (street)

(city)

(state)

(zip)

1.f. Mailing Address (if different) (street)

(city)

(state)

(zip)

2.a. Type of business operation: ☐ Individual ☐ Partnership ☐ Association ☐ Joint Venture ☐ Limited Liability Company

☐ Corporation: (state of inc.) \_\_\_\_\_ (date of inc.) \_\_\_\_\_ (charter #) \_\_\_\_\_

☐ Fiduciary (type): \_\_\_\_\_

☐ Other (explain): \_\_\_\_\_

2.b. Provide the following information regarding the employer's principal members (individual, partners, corporate officers, etc.). (If not sufficient space, attach supplemental sheet.)

Name

S.S. #

Home Address

3.a. On what date did you begin operations in Ohio?

3.b. On what date did you first employ one or more workers in Ohio? (include corporate officers)

4. Was the business previously operated by another employer?  
☐ Yes ☐ No If "Yes" complete attached JFS 66300A.

5.a. Have you previously been subject to the Ohio Unemployment Compensation Law? ☐ Yes ☐ No

5.b. If yes, provide: (name)

(ODJFS account #)

6. Provide your federal employer identification # (I.R.S.)

7.a. Have you paid wages which were taxable under the Federal Unemployment Tax Act (FUTA) ☐ Yes ☐ No

7.b. If yes, indicate which years.

8.a. Is your enterprise exempt from federal income taxes under section 501(c)(3), Internal Revenue Code? ☐ Yes ☐ No

8.b. If yes, attach a copy of the exemption letter issued by the Internal Revenue Service.

9. If your business requires a liquor permit, provide permit #.

10.a. Describe fully the type of business you operate. Do you have more than one place of business or employment in Ohio? ☐ Yes ☐ No

OHIO County in which workers are employed

Number of Workers

Nature of business, including services performed and products manufactured or sold. (If engaged in trade, indicate retail or wholesale).

Materials Used (If manufacturing)

10.b. Is the establishment primarily engaged in performing services for other units of the company? ☐ Yes ☐ No

If "YES", indicate nature of activity:

☐ Central Administrative Office

☐ Storage (warehouse)

☐ Research, Development or Testing

☐ Other (specify) \_\_\_\_\_

**NOTE: If you have any questions in regard to questions 10.a. or 10.b., please telephone (614) 644-2689.**

11. List in each week the greatest number of employees PERFORMING SERVICES IN OHIO for remuneration of any kind and provide the total gross wages paid in each quarter. (Exception: For agricultural employment or domestic employment in a private home, college club, fraternal or sorority, the gross wage total should include cash wages only and not the cash value of compensation in any other medium.) The current year should be listed first with prior years listed beneath in descending order. THIS INFORMATION SHOULD RELATE ONLY TO THE EMPLOYER YOU HAVE LISTED IN QUESTION #1 OF THIS FORM AND NOT THE PREVIOUS EMPLOYER (IF ANY).

| CURRENT<br>YEAR | WAGES PAID  |      | First Quarter |      |      | Second Quarter |     |      | Third Quarter |      |       | Fourth Quarter |      |      |
|-----------------|---|------|---------------|------|------|----------------|-----|------|---------------|------|-------|----------------|------|------|
|                 | ENTER HERE THE GREATEST NUMBER OF WORKERS ON A DAY IN EACH WEEK | WEEK | \$ Jan.       | Feb. | Mar. | \$ Apr.        | May | June | \$ July       | Aug. | Sept. | \$ Oct.        | Nov. | Dec. |
| 20              |   | 1st  |               |      |      |                |     |      |               |      |       |                |      |      |
|                 |   | 2nd  |               |      |      |                |     |      |               |      |       |                |      |      |
|                 |   | 3rd  |               |      |      |                |     |      |               |      |       |                |      |      |
|                 |   | 4th  |               |      |      |                |     |      |               |      |       |                |      |      |
|                 |   | 5th  |               |      |      |                |     |      |               |      |       |                |      |      |
| YEAR            |   | 1st  |               |      |      |                |     |      |               |      |       |                |      |      |
|                 |   | 2nd  |               |      |      |                |     |      |               |      |       |                |      |      |
|                 |   | 3rd  |               |      |      |                |     |      |               |      |       |                |      |      |
|                 |   | 4th  |               |      |      |                |     |      |               |      |       |                |      |      |
|                 |   | 5th  |               |      |      |                |     |      |               |      |       |                |      |      |
| 20              |   | 1st  |               |      |      |                |     |      |               |      |       |                |      |      |
|                 |   | 2nd  |               |      |      |                |     |      |               |      |       |                |      |      |
|                 |   | 3rd  |               |      |      |                |     |      |               |      |       |                |      |      |
|                 |   | 4th  |               |      |      |                |     |      |               |      |       |                |      |      |
|                 |   | 5th  |               |      |      |                |     |      |               |      |       |                |      |      |
| YEAR            |   | 1st  |               |      |      |                |     |      |               |      |       |                |      |      |
|                 |   | 2nd  |               |      |      |                |     |      |               |      |       |                |      |      |
|                 |   | 3rd  |               |      |      |                |     |      |               |      |       |                |      |      |
|                 |   | 4th  |               |      |      |                |     |      |               |      |       |                |      |      |
|                 |   | 5th  |               |      |      |                |     |      |               |      |       |                |      |      |
| 20              |   | 1st  |               |      |      |                |     |      |               |      |       |                |      |      |
|                 |   | 2nd  |               |      |      |                |     |      |               |      |       |                |      |      |
|                 |   | 3rd  |               |      |      |                |     |      |               |      |       |                |      |      |
|                 |   | 4th  |               |      |      |                |     |      |               |      |       |                |      |      |
|                 |   | 5th  |               |      |      |                |     |      |               |      |       |                |      |      |
| YEAR            |   | 1st  |               |      |      |                |     |      |               |      |       |                |      |      |
|                 |   | 2nd  |               |      |      |                |     |      |               |      |       |                |      |      |
|                 |   | 3rd  |               |      |      |                |     |      |               |      |       |                |      |      |
|                 |   | 4th  |               |      |      |                |     |      |               |      |       |                |      |      |
|                 |   | 5th  |               |      |      |                |     |      |               |      |       |                |      |      |

12. IF YOU BELIEVE THAT ANY ADDITIONAL INDIVIDUAL(S) PERFORMING SERVICES SHOULD BE EXCLUDED OR SHOULD NOT BE CONSIDERED YOUR EMPLOYEE FOR UNEMPLOYMENT COMPENSATION PURPOSES, ATTACH A WRITTEN STATEMENT PROVIDING THE INDIVIDUAL'S NAME, SOCIAL SECURITY NUMBER, AMOUNT OF REMUNERATION PAID AND YOUR REASONS. (If an exclusion is claimed for a son or daughter, also provide their date of birth.)

13. Person in charge of payroll records and address where payroll records are kept.  
 (name) (street) (city) (state) (zip) (telephone #)

CERTIFICATION: I hereby certify that the information given in this report is true to the best of my knowledge and belief.  
 (employer signature) (title) (date)

INFORMATION FURNISHED ON THIS REPORT WILL BE USED TO DETERMINE LIABILITY FOR CONTRIBUTIONS UNDER THE OHIO UNEMPLOYMENT COMPENSATION LAW.

Prepared by: \_\_\_\_\_

**PLEASE SEE REVERSE SIDE FOR LAW AND RULES APPLICABLE TO EMPLOYER LIABILITY. IF YOU HAVE ACQUIRED YOUR BUSINESS BY PURCHASE OR OTHERWISE YOU MUST ALSO COMPLETE THE NEXT PAGE, FORM JFS 66300A, TRANSFER OF BUSINESS.**

## EMPLOYER LIABILITY REQUIREMENTS

**REGULAR EMPLOYMENT:** You are a liable employer if you employ at least one individual for some portion of a day in each of twenty (20) different calendar weeks in a calendar year, OR pay wages of \$1,500 or more in a calendar quarter, OR pay wages which are subject under the Federal Unemployment Tax Act.

**DOMESTIC (HOUSEHOLD) EMPLOYMENT:** In the case of domestic service performed in a private home, college club, fraternity or sorority, you are a liable employer if you pay cash wages of \$1,000 or more in a calendar quarter, OR pay wages which are subject under the Federal Unemployment Tax Act.

**AGRICULTURAL EMPLOYMENT:** You are a liable employer if you employ ten (10) individuals for some portion of a day in each of twenty (20) different calendar weeks in a calendar year, OR pay cash wages of \$20,000 or more in a calendar quarter, OR pay wages which are subject under the Federal Unemployment Tax Act.

**NONPROFIT ORGANIZATION [WITH IRS 501(c)(3) EXEMPTION ONLY]:** You are a liable employer if you employ four or more individuals for some portion of a day in each of twenty (20) different weeks in a calendar year. Such organizations may initially elect reimbursing status by filing a written notice with the director within 30 days after the mailing of the Determination of Employer's Liability and Contribution Rate Determination. Thereafter, election can be made by filing a written notice with the director no later than 30 days prior to the beginning of any calendar year. For additional information regarding this option, please contact the Contribution Section at (614) 466-2319.

**PUBLIC ENTITY (THE STATE, ITS INSTRUMENTALITIES, ITS POLITICAL SUBDIVISIONS, AND THEIR INSTRUMENTALITIES):** You are a liable employer if you employ at least one individual. Public entity employers are established with reimbursing status but may elect to pay contributions by filing a written notification with the director at least 30 days prior to the calendar quarter requested. For additional information regarding this option, please contact the Contribution Section at (614) 466-2319.

**SUCCESSORSHIP:** You may become a liable employer by acquiring a business from an employer who was subject to the Ohio Revised Code at the time the change of ownership occurred. Please see reverse of Form JFS 66300A, Transfer of Business, for law and rules applicable to the total and partial transfer of employment experience.

IF AFTER COMPLETING THIS FORM LIABILITY IS INDICATED, PLEASE SUBMIT WAGE INFORMATION BY LETTER USING THE RATE OF 2.7% AS A BASIS FOR COMPUTING THE AMOUNT OF CONTRIBUTIONS DUE. WHEN A CONTRIBUTION RATE IS DETERMINED FOR YOUR ENTERPRISE, YOU WILL BE NOTIFIED. IF A RATE DIFFERENT THAN THE 2.7% APPLIES TO YOUR ENTERPRISE, AN ADJUSTMENT WILL BE NECESSARY.

ALL WAGE INFORMATION SHOULD BE ATTACHED TO THIS REPORT FOR IDENTIFICATION PURPOSES. PLEASE MAKE ALL REMITTANCES PAYABLE TO THE OHIO DEPARTMENT OF JOB AND FAMILY SERVICES. TO OBTAIN FURTHER EXPLANATION OR ASSISTANCE IN COMPLETING THIS FORM, CONTACT A FIELD AUDITOR STATIONED IN THE FOLLOWING OFFICES.

| Location             | Telephone #    | Location        | Telephone #             |
|----------------------|----------------|-----------------|-------------------------|
| Akron                | (330) 643-3795 | Marietta        | (740) 374-0690          |
| Canton               | (330) 438-7690 | Marion          | (740) 382-8851          |
| Cincinnati           | (513) 852-3126 | Newark          | (740) 345-1326          |
| Cleveland (Downtown) | (216) 787-5688 | Painesville     | (440) 352-0110          |
| Cleveland (Parma)    | (440) 845-9810 | Sandusky        | (419) 625-5015          |
| Columbus             | (614) 466-1817 | St. Clairsville | (740) 695-7501          |
| Dayton               | (937) 228-0262 | Tiffin          | (419) 447-6812 Ext. 301 |
| Defiance             | (419) 782-3540 | Toledo          | (419) 245-2996          |
| Lima                 | (419) 222-2112 | Washington C.H. | (740) 636-2520          |
| Lorain               | (440) 244-1089 | Youngstown      | (330) 744-4216          |
| Mansfield            | (419) 524-2010 | Zanesville      | (740) 455-4039          |

## OHIO DEPARTMENT OF JOB AND FAMILY SERVICES

Attention: Contribution Section

P.O. Box 182404

Columbus, Ohio 43218-2404

(614) 466-2319

REPORT TO DETERMINE LIABILITY  
TRANSFER OF BUSINESS

|  |  |
|--|--|
| 1.a. Former Owner's Name   | 1.b. Former Owner's ODJFS Account # (if known)   |
| 1.c. Former Owner's Current Address (if known)   | 1.d. Former Owner's Telephone # (if known)   |
| 1.e. Physical address of business acquired (street) (city) (state) (zip)   |  |
| 2. How did you acquire the business? <div style="display: flex; justify-content: space-between; margin-top: 5px;"> <div> <input type="checkbox"/> Purchase<br/> <input type="checkbox"/> Formed LLC<br/> <input type="checkbox"/> Court order: (Name of Court) (Case #) (Title)         </div> <div> <input type="checkbox"/> Lease<br/> <input type="checkbox"/> Foreclosure<br/> <input type="checkbox"/> Liquor Permit Transfer: (Permit #) (Transfer Date)         </div> <div> <input type="checkbox"/> Incorporation<br/> <input type="checkbox"/> Merger<br/> <input type="checkbox"/> Other (explain):         </div> <div> <input type="checkbox"/> Partner Addition<br/> <input type="checkbox"/> Partner Withdrawal         </div> </div> |  |
| 3. Attach a copy of the agreement or contract related to the acquisition of the business.  |  |
| 4.a. On what date did you acquire the business?  | 4.b. Was the business being operated in Ohio at the time of acquisition?<br><input type="checkbox"/> Yes <input type="checkbox"/> No   |
| 4.c. If no, when did the former owner cease operation:   | 5.a. Did you acquire all of the former owner's business locations in Ohio?<br><input type="checkbox"/> Yes <input type="checkbox"/> No |
| 5.b. If no, list the business locations the former owner still operates in Ohio (If not sufficient space, attach supplemental sheet):<br>(trade name) (street) (city) (state) (zip)  |  |
| 6.a. Did you acquire 100% of the former owner's business assets in Ohio?<br><input type="checkbox"/> Yes <input type="checkbox"/> No   | 6.b. If no, list the assets of the former owner's business in Ohio you did not acquire (include accounts receivable).                  |
| 7. Person in charge of payroll records and address where payroll records are kept.<br>(trade name) (street) (city) (state) (zip) (telephone #)   |  |
| CERTIFICATION: I hereby certify that the information given in this report is true to the best of my knowledge and belief.<br>(acquiring employer's name) (ODJFS account no. , if any) (telephone #)  |  |
| (employer signature) (title) (date)  |  |
| (street) (city) (state) (zip)  |  |
| INFORMATION FURNISHED ON THIS REPORT WILL BE USED TO DETERMINE LIABILITY FOR CONTRIBUTIONS UNDER THE OHIO UNEMPLOYMENT COMPENSATION LAW.   |  |
| Prepared by: _____   |  |

**PLEASE SEE REVERSE SIDE FOR LAW AND RULES APPLICABLE TO THE TOTAL AND PARTIAL TRANSFER OF EMPLOYMENT EXPERIENCE.**

## TOTAL AND PARTIAL TRANSFER OF EMPLOYMENT EXPERIENCE REQUIREMENTS

**AUTOMATIC SUCCESSORSHIP:** The transfer of all of the assets of an ongoing business will result in the transferee becoming a successor-in-interest. This is mandatory under the law and in this event the successor assumes all of the resources and liabilities of the transferor's account.

**VOLUNTARY SUCCESSORSHIP; SUBSTANTIALLY ALL OF THE ASSETS:** If an employer acquires substantially all (90%) of the assets in a business and immediately after the transfer employs substantially the same (90%) individuals who were employed in the acquired business, THE EMPLOYER MAY BECOME A SUCCESSOR-IN-INTEREST UPON FILING AN APPLICATION WITHIN 90 DAYS OF THE TRANSFER SIGNED BY BOTH THE TRANSFEROR AND TRANSFEE. (The 90 day period may be extended by the director for an additional 30 days only if the extension is requested in writing during the initial 90 day period.) This is voluntary under the law and under this type of transfer, the successor-in-interest assumes all of the resources and liabilities of transferor's account including the transferor's entire employment experience. Please contact the Contribution Section at (614) 466-2319 for form UCO-SUB, APPLICATION FOR VOLUNTARY SUCCESSORSHIP: TRANSFER OF SUBSTANTIALLY ALL ASSETS.

**VOLUNTARY SUCCESSORSHIP; CLEARLY SEGREGABLE AND IDENTIFIABLE PORTION:** If an employer acquires a clearly segregable and identifiable portion of a business and employs substantially the same individuals who immediately prior to the acquisition were employed in the clearly segregable and identifiable portion, THE EMPLOYER MAY BE ASSIGNED A PROPORTIONATE SHARE OF THE PREDECESSOR'S ACCOUNT BY FILING AN APPLICATION WITHIN 90 DAYS OF THE TRANSFER SIGNED BY BOTH THE TRANSFEROR AND TRANSFEE. (The 90 day period may be extended by the director for an additional 30 days only if the extension is requested in writing during the initial 90 day period.) This is voluntary under the law and under this type of transfer, the successor-in-interest assumes only the resources and liabilities of the transferor's account, including the employment experience, that is attributable to the segregable and identifiable portion transferred. Please contact the Contribution Section at (614) 466-2319 for form UCO-PART, APPLICATION FOR VOLUNTARY SUCCESSORSHIP: TRANSFER OF CLEARLY SEGREGABLE AND IDENTIFIABLE PORTION.

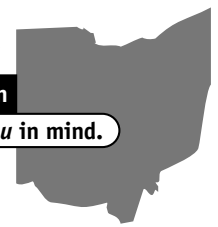
TO OBTAIN FURTHER EXPLANATION OR ASSISTANCE IN COMPLETING THIS FORM, CONTACT A FIELD AUDITOR STATIONED IN THE FOLLOWING OFFICES:

| Location             | Telephone #    | Location        | Telephone #             |
|----------------------|----------------|-----------------|-------------------------|
| Akron                | (330) 643-3795 | Marietta        | (740) 374-0690          |
| Canton               | (330) 438-7690 | Marion          | (740) 382-8851          |
| Cincinnati           | (513) 852-3126 | Newark          | (740) 345-1326          |
| Cleveland (Downtown) | (216) 787-5688 | Painesville     | (440) 352-0110          |
| Cleveland (Parma)    | (440) 845-9810 | Sandusky        | (419) 625-5015          |
| Columbus             | (614) 466-1817 | St. Clairsville | (740) 695-7501          |
| Dayton               | (937) 228-0262 | Tiffin          | (419) 447-6812 Ext. 301 |
| Defiance             | (419) 782-3540 | Toledo          | (419) 245-2996          |
| Lima                 | (419) 222-2112 | Washington C.H. | (740) 636-2520          |
| Lorain               | (440) 244-1089 | Youngstown      | (330) 744-4216          |
| Mansfield            | (419) 524-2010 | Zanesville      | (740) 455-4039          |

# END

**Report to Determine Liability**

# Application for **Ohio Workers' Compensation Coverage**

**BWC****Better Workers' Compensation****Built with you in mind.**

## *Workers' compensation coverage –* **Protection with your business in mind**

Workers' compensation coverage protects you and your employees in the event of a work-related injury, disease or death. And in Ohio, it's the law.

All employers with one or more employees are required to carry workers' compensation coverage. Independent contractors and subcontractors also must obtain coverage for their employees. Officers of a corporation are considered employees for the purposes of workers' compensation.

If you are self-employed, a partner in a business or officer of a family farm corporation, you are not automatically covered. You may elect coverage for yourself by completing the elective coverage agreement in the Business information and elective coverage section.

Have questions? Call

**1-800-OHIOBWC**

(1-800-644-6292) and follow the options to reach a BWC customer service representative. The number can be dialed nationwide, Canada and Mexico (7:30 a.m. to 5:30 p.m. Eastern Standard Time).

**For persons with hearing disabilities:**

**TTY/TDD**

Statewide

(800) BWC-4TDD

(800) 292-4833

**Apply for coverage online**

*Now you can apply for coverage online  
and pay your security deposit at:*

**[www.ohiobwc.com](http://www.ohiobwc.com)**

### ***It's easy to obtain coverage following these steps:***

- ① **Complete this application for coverage.** If you employ one or more workers, whether or not a worker is full or part time, you must have coverage.
- ② **Provide as many details as possible.** When describing the nature of the business, include the type of work performed and the equipment used.
- ③ **Sign and date the application.** It's not valid without a signature.
- ④ **Detach and mail the completed application with a \$10 minimum security deposit to:**



**Ohio Bureau of Workers' Compensation**

P.O. Box 15698

Columbus, OH 43215-0698

Please make check or money order payable to  
the **Ohio Bureau of Workers' Compensation.**  
OR

***If you prefer, you may charge this to your VISA,  
MasterCard or American Express.***

### **What happens next?**

Once BWC receives your application for coverage you will receive:

- A new employer kit explaining your rights and responsibilities, as well as cost-saving tips for your business. Included with the new employer kit are: an MCO Selection Guide with instructions on how to select a managed care organization to medically manage your company's workers' compensation claims; a 45-day temporary Certificate of Premium Payment, including the effective date of coverage, which is the day BWC receives your signed application and \$10 deposit; and your seven-digit identification number called a BWC policy number. Please use it whenever you contact BWC about your policy. Remove this document and post it as proof of coverage.

- An invoice for the difference between the \$10 minimum security deposit and the additional security deposit you owe. The security deposit is 30 percent of your estimated eight months' premium up to a maximum of \$1,000. Once you pay the additional security deposit, you will receive a full Certificate of Premium Payment effective through the end of the current payroll period. Your security deposit will not be applied to future premium.

**Coverage is not in effect until BWC receives the completed U-3 application and the \$10 minimum security deposit.**



# Completing the U-3 application

## General Information - completed by all employer types

Please supply requested information.

**Federal Employer Identification or Social Security Number:** Please be sure to supply your federal employer identification number (FEIN). You can obtain a FEIN by calling the Internal Revenue Service. If you have applied for a FEIN, but have not received one, please write **applied for** in the appropriate box and you may supply it at a later date. Domestic household employers, sole proprietors, and partnerships who do not need a FEIN should supply a Social Security number of the sole proprietor or one of the home owners or partners.

**Date you first employed one or more employees in Ohio:** Ohio law requires employers to obtain workers' compensation coverage for their employees from their first date of hire.

**Policies associated with this operation:** Obtaining this information helps BWC identify duplicate policies.

## Business information and elective coverage

**Domestic/household coverage:** Domestic household employers who pay workers \$160 or more in a calendar quarter are required to have workers' compensation insurance. Normally these workers provide domestic services, such as gardening, housekeeping, babysitting, etc. However, you should include workers you hire as employees to provide home improvement or construction type activities to your residence if the worker does not have his own business or own workers' compensation insurance. Please check the appropriate box under *Domestic household* employer that applies to the type of worker you will be hiring and supply an eight-month payroll estimate so BWC may calculate your premium security deposit.

**Sole proprietors, partners and officers of a family farm corporation:** Sole proprietors, partners of a duly formed partnership and officers of a family farm corporation are exempted from coverage. However, you are required to cover your employees. You may elect coverage for yourself as an officer of a family farm, a sole proprietor or partner by completing the elective coverage agreement in the application's *Business information and elective coverage* section. You must report a minimum of \$100 weekly even if actual income is less, up to \$800 weekly. Please remember that if you choose not to cover yourself and you are injured at work, *BWC will not provide coverage and other insurance may not cover your work-related disability or medical bills. Please contact your insurance carrier if you have any questions.*

**Religious organizations:** Ohio law requires religious organizations to cover their paid employees just like any other employer. However, ordained ministers and associate ministers are not considered employees for the purposes of workers' compensation. The religious organizations may elect to cover ordained and associate ministers by checking the appropriate box in the *Business information and elective coverage* section on the right.

**Limited Liability Companies:** Limited Liability Companies (LLC) can elect to be treated as a corporation, sole proprietorship, or partnership for income tax purposes. Because of this, owners of an LLC can be treated differently depending upon the form of entity they elect for income tax purposes. If electing to be treated as a sole proprietorship or partnership, coverage is optional for the owners. (See *Sole proprietors, partners, and family farm corporations* above.) If electing to be treated as a corporation, coverage for the owners is not optional. (See *Corporations* below.) Please check the appropriate LLC box advising whether you are acting as sole proprietor/partnership or a corporation.

**Corporations:** Corporate officers are considered employees of the corporation for workers' compensation purposes. Their actual wages up to \$800 weekly, are required to be reported. Corporate officers' payroll is reportable in the manual classification in which their duties are performed.

**Other:** If your business type is not listed in the application's *Business information and elective coverage* section, please complete the space provided.

## Business purchase information (Does not apply to domestic household employers)

If you purchased an existing business, BWC will transfer the previous employer's experience to you. Additionally, under certain circumstances it can be beneficial to a new employer to transfer coverage to themselves from the previous owners. Under these circumstances both parties must agree to the transfer. Please contact BWC if you are interested in more information.

## Owners information (Does not apply to domestic household employers)

**Sole Proprietor, partner, officer of a family farm corporation:** enter name, Social Security number, title, address, and duties of the sole proprietor, all partners or all family farm corporate officers.

**Corporate Officers:** enter name, Social Security number, title, address, and duties of all corporate officers.

## Operations description (Does not apply to domestic household employers)

A complete description of your business is necessary to classify your operations. If inadequate information is supplied, your account could be misclassified. To prevent this from occurring, BWC asks that you supply in-depth information regarding your processes, the equipment used and any final product you may produce.

## Payroll by operation type (Does not apply to domestic household employers)

Please provide the estimated eight-month payroll for each operation conducted by your employee as well as the number of employees you have under each operation.

**Signature:** all applications require a signature, please be sure to complete this area.

Retain for your records

# Application for Ohio workers' compensation coverage



## General information - completed by all employer types

|  |  |   |  |                |          |
|--|--|---|--|----------------|----------|
| Legal business name or homeowner   |  | Trade name or <i>doing business as</i> name   |  | Contact name   |          |
| Mailing address  |  | Street  | City                                     | State          | ZIP code |
| Address of Ohio location, if different from mailing address ( <i>Do not use P.O. Box</i> ) |  | Street  | City                                     | State          | ZIP code |
| Telephone number<br>( )  |  | Fax number<br>( )   |  | E-mail address |          |
| Federal employer identification number or Social Security number                           |  |   | Date one or more employees hired in Ohio |                |          |
| Are there other Ohio workers' compensation policies associated with this operation?        |  | <input type="checkbox"/> Yes    If yes, list the policy number(s) below; use additional sheets if necessary.<br><input type="checkbox"/> No |  |                |          |

## Business information and elective coverage

Please check only one business type. See *Business information and elective coverage* explanation to the left.

Coverage for domestic household employers. Check the business type below and indicate the type of workers you will be covering.

- ☐ Domestic household  
☐ Household workers  
☐ Home improvement/construction workers  
 Eight-month payroll estimate \_\_\_\_\_



Coverage on the owners or ministers of the below business types is voluntary. You must cover your employees. Do you wish to elect voluntary self-coverage?

- ☐ Yes Please list names of covered individuals in owners' information section below. Attach additional sheets if necessary.  
☐ No I understand that I elected not to cover myself. BWC will not pay benefits for my work-related injury. Initials \_\_\_\_\_

Please check a business type below that applies to you.

- ☐ Sole proprietor  
☐ Partnership  
☐ Religious organization  
☐ Limited liability company acting as a sole proprietor or partnership  
☐ Family farm corporation

Coverage on the owners or officers of the below business types is not voluntary. Please check a business type below that applies to you.

☐ Corporation

|                            |
|----------------------------|
| Date of incorporation      |
| Corporation charter number |
| State where incorporated   |

- ☐ Limited liability company acting as a corporation  
☐ Other \_\_\_\_\_

## Business purchase information

|  |   |   |
|--|---|---|
| Did you purchase this business? <input type="checkbox"/> Yes<br>(If no, proceed to next section) <input type="checkbox"/> No | If yes, do you wish to retain the former owner's policy number? (Note: Any claims experience transfers regardless) <input type="checkbox"/> Yes <input type="checkbox"/> No | If you checked yes, STOP and call BWC at 1-800-0HIOBWC and press 2 for information.         |
| Previous owner's name and BWC policy number  | Date business was purchased   | Did you purchase <input type="checkbox"/> all or <input type="checkbox"/> part of business? |

## Owners' information - attach additional sheets if necessary

|                     |                        |                       |
|---------------------|------------------------|-----------------------|
| Name #1             | Social Security number | Title                 |
| Residential address | City                   | State ZIP code Duties |
| Name #2             | Social Security number | Title                 |
| Residential address | City                   | State ZIP code Duties |
| Name #3             | Social Security number | Title                 |
| Residential address | City                   | State ZIP code Duties |

## BWC USE ONLY

|               |                    |                |  |                |               |          |
|---------------|--------------------|----------------|--|----------------|---------------|----------|
| Policy number | Application number | Effective date | Payment type<br><input type="checkbox"/> Cash <input type="checkbox"/> Check <input type="checkbox"/> Charge | Payment amount | Date received | Initials |
|---------------|--------------------|----------------|--|----------------|---------------|----------|

**Operations description**

Check all types of operations

**Merchandising** ☐ Wholesale \_\_\_\_% ☐ Retail \_\_\_\_% ☐ Packaging ☐ Distribution ☐ Delivery ☐ Repair**Construction** ☐ General contractor ☐ Sub-contractor ☐ Permanent yard operations ☐ Residential three stories and under☐ Commercial, industrial, and dwellings over three stories**Type of material used:** ☐ Steel ☐ Concrete ☐ Wood ☐ Masonry**Restaurant** ☐ Fast food ☐ Wait service (not counter)☐ Delivery☐ Alcohol \_\_\_\_% of receipts compared to total sales**Miscellaneous** ☐ Labor leasing☐ Temp. agency☐ Manufacturing☐ Warehousing☐ Drivers/delivery☐ OtherDescribe your primary services or products, including your methods of operations. Include raw and semi-finished materials used (attach additional documentation, if necessary). **Note: It is important for you to provide as much information as possible for us to properly determine your correct classification.**


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Describe machinery used (attach additional documentation, if necessary).

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**Payroll by operation type**

List all types of operations that apply (attach additional sheets if necessary).

For each operation type, estimate total number of employees.

For each operation type, estimate total payroll for next eight months.

The following are in addition to the above:

**Clerical**☐ Office personnel (no duties outside of the office, no counter service)☐ Telecommuter (clerical employees working from residence)**Traveling salespeople** (no handling, servicing or delivery)**Drivers** (truck or delivery)**Sole proprietors, partners, or ministers** (if self-coverage is elected)**Certification - signature required****WARNING: No insurance is in effect until the application and the \$10 security deposit are RECEIVED. The balance of the security deposit will be billed.**

Please print your name

By signing my name, I certify that I have the authority to execute this application, and that the facts set forth on this application are true and correct to the best of my knowledge and belief. I also agree to abide by all applicable rules and laws of the BWC.

Employer signature

Date

**CREDIT CARD PAYMENT INFORMATION**☐ VISA ☐ MasterCard ☐ American Express

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
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|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|

Credit Card Account No.

|   |                 |
|---|-----------------|
| Amount paid                             | Expiration date |
| Signature                               | Date            |
| Print name as it appears on credit card |                 |

**You also may pay by check or money order.****Mail completed form and \$10 security deposit to:**
**Ohio Bureau of  
Workers' Compensation  
P.O. Box 15698  
Columbus, OH 43215-0698**

# END

## **Workers' Compensation Coverage**