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DOING BUSINESS IN OHIO

GUIDE

..... • PREPARED BY •

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INTRODUCTION

Thank you for downloading *Doing Business in Ohio*.

The information provided in this guide has been compiled and prepared by Zinner & Co., and is for informational purposes only.



For those interested in starting a business or doing business in Ohio, the first step is to meet with your advisory team—a qualified CPA and an attorney who can advise of both the proper business structure and the tax and compliance considerations. Will you be a corporation, LLC, LLP, or nonprofit? Are there other partners, shareholders, or trustees? These decisions, discussed collaboratively with your CPA and attorney, build a favorable environment to create a sustainable business entity.

In 2015, the cost of registering a new business in the State of Ohio was reduced by 21% to \$99 (from \$125), making Ohio the cheapest state in the region to start and maintain a business. To date, entrepreneurs have saved an estimated \$3.3 million due to the cost reduction in filing fees. Additionally, registration can now be completed the same day, through the state's [online application](#).

Ohio has 850,961 small businesses, according to the most current federal data available by [gaebler.com](#). Of those, 227,339 have employees and the remaining 623,622 have no employees.

The Ohio small business statistics do not include self-employed individuals working in Ohio. According to the latest federal data, the number of self-employed persons in Ohio (including incorporated companies that file via Schedule C) was 505,460.

The benefits of doing business in Ohio are many. Columbus, Ohio, was recognized by *Forbes* magazine as one of the best cities for tech jobs and one of the best cities for working mothers. The state has long been one of innovation, going back to Orville and Wilbur Wright, who owned and operated a bike repair shop in Dayton, Ohio, while they worked to build a “flying machine.” According to [RethinkCleveland.org](#), Entrepreneur Magazine ranks the Greater Cleveland region “hotter” for entrepreneurs than San Francisco, Boston, Seattle and New York.

The continued advances in education, technology, and the state tax structure combine to offer a very opportunistic business climate in which to establish, build, or relocate a company. The state is centrally located with access to the larger percentage of the U.S. population and the northernmost portion of the state sits along our Great Lakes, prime shipping channels.

As you can see, Ohio is a great state to grow and build your business. On behalf of the partner group and our team of credentialed professionals, I look forward to helping you reach your next level of business success.

If you have any questions about the information in this Ebook, taxation, accounting, or management, please don't hesitate to contact our office. We're happy to help and ready to start the conversation.

Sincerely,

Brett W. Neate, CPA, M.Tax

Partner

DOING BUSINESS IN OHIO

Structuring Your Business

The State of Ohio requires an entity to be properly structured:

Sole Proprietorship: A form of business in which one person owns all of the assets of the business as opposed to a partnership, trust, or corporation.

General Partnership: A form of business in which two or more persons carry on business as co-owners for profit, and who are personally liable for all debts of the partnership. A general partnership may register a trade name, fictitious name, or a Statement of Partnership Authority to register in Ohio.

Limited Partnership: A type of partnership comprised of one or more general partners who manage the business, and who are personally liable for partnership debts, and one or more limited partners who contribute capital and share in profits but who take no part in running the business and incur no liability with respect to the partnership obligations beyond contribution.

Limited Liability Partnership: A type of partnership where all partners have a form of limited liability and the partners can manage the business directly.

Limited Liability Company: A form of business organization characterized by limited liability, management by members or managers, and limitations on the transferability of ownership interest. A limited liability company may be formed as a nonprofit or for-profit business type.

For Profit Corporation: An entity created by one or more person(s) where the ownership is represented by shares of stock. A corporation is legally recognized as a separate and distinct entity from that of its shareholders who are not personally responsible for the corporation's acts and debts.

Nonprofit Corporation: A corporation that is not formed for the pecuniary gain or profit of, and whose net earnings or any part of them is not distributable to its members, trustees, officers or other private persons, except for the payment of reasonable compensation for services rendered.

Professional Corporation: A corporation, formed under Ohio Revised Code (ORC) Chapter 1785, which is organized for the sole purpose of rendering specific professional services referenced in ORC 1785.01.

Note – the Secretary of State's office does not distinguish between a C Corporation and an S Corporation. These are terms that describe the tax status when filing with the IRS. The Secretary of State views both as a "corporation."

Company Identification

Domestic Business: Any business formed in the state of Ohio is considered a domestic business.

Foreign Business: Any business formed in another state, country or jurisdiction is considered a foreign business in Ohio. These foreign business entities may license to transact business in Ohio.

Company Naming Conventions - Logo marks, trademarks, or iconography

Fictitious Name: A name used in business or trade that the user has not registered as a trade name or is not entitled to register as a trade name. Registration of a fictitious name does not give the user any exclusive right to use the name.

Trade Name: A name used in business or trade to designate the business of the user. Registration of a trade name gives the registrant exclusive use of the name.

Name Reservation: A name is reserved for 180 days from the date of filing. This cannot be used to conduct business in Ohio, but ensures that the name will be available at the time you are prepared to file your business entity with the state office. Although a name reservation may not be renewed, a customer may reserve the name again following the expiration of the 180-day time frame.

Service Mark: Any word, name, symbol, device, or combination of any word, name, symbol or device, that is adopted and used by a person to identify and distinguish the services of that person, including a unique **service, from the services of other persons**, and to indicate the source of the **services**, even if that source is unknown.

Trademark: Any word, name, symbol, device, or combination of any word, name, symbol or device, that is adopted and used by a person to identify and distinguish the goods of that person, including a unique **product, from the goods of other persons**, and to indicate the source of the **goods**, even if that source is unknown.

Certificates and Licensures Needed to Conduct Business in the State of Ohio

Business entities use Certificates of Good Standing to prove they are incorporated and authorized to do business in Ohio. The good standing status signifies an entity is current with

the filing requirements of the Secretary of State's office, as well as being current with the entity's corporate franchise taxes. During the financing process, banks will often require a Certificate of Good Standing from a business. The Secretary of State's [online system](#) allows users to request and print a certificate in minutes.

Ohio requires specific licensing for many professionals and industries. From accountants to veterinarians and agriculture to x-ray equipment, requires unique licensing by various State of Ohio departments. Banking, insurance, energy/utilities, healthcare, securities, gaming, and liquor are examples of heavily regulated industries in Ohio. A full line of licensures can be found here: <http://business.ohio.gov/licensing>.

Regulatory Considerations

Consumer Protection

The Ohio Attorney General has enforcement authority over more than 25 consumer protection laws, and additional laws may apply. Below is a brief list of consumer protection laws that business owners should be aware of to ensure their business operations are compliant as they work to serve their customers. For a full list, visit [The Ohio Attorney General website](#).

Certificate of Motor Vehicle Title Act (2001)

Gives consumers the unconditional right to cancel their vehicle purchase if dealers do not deliver their titles within 40 days of the purchase.

Condominium Sales Act (2004)

Protects the rights of condominium unit owners and mandates disclosures during construction.

Credit Card Recording Act (2004)

Prohibits sellers from printing credit card expiration dates or more than five digits of consumers' credit card numbers on receipts.

Credit Services Organization Act (2004)

Mandates registration and bonding for organizations that offer credit repair, debt counseling or related services. Gives consumers a three-day right to cancel contracts with credit service organizations.

Gift Card Act (2006)

Makes it illegal for most gift cards to expire in less than two years from their issue date. States that gift cards with no expiration dates are valid until redeemed or replaced.

Homebuyer's Protection Act (Predatory Lending Law 2007)

Protects consumers from abusive lending practices committed on or after January 1, 2007 by non-bank lenders, loan officers and mortgage brokers, and amends several statutes.

Title Insurance Act (2007)

Prohibits title insurance agents from pressuring or misleading consumers regarding loans of seventy-five thousand dollars or less.

Credit Freeze Act (2008)

Requires credit reporting agencies to allow consumers to place a “freeze” on each of their credit reports to prevent opening new credit accounts in the consumers’ names. The security freeze is designed to prevent credit, loans, and services from being approved in consumers’ names without their consent.

Security Breach Notification Act (2006)

Requires sellers to notify consumers if a security breach puts their personal information at risk for identity theft or other fraud.

Telephone Solicitation Sales Act (1996)

- Requires certain telemarketing businesses operating inside and outside Ohio to register with the Ohio Attorney General’s Office.
- No contract made through a telemarketing call is valid until the telemarketer receives a signed, written confirmation from the consumer.
- Requires telemarketers to state their real name, their company’s name and their purpose for calling within the first 60 seconds of a call.
- Establishes criminal and civil penalties for violations of the law.

Environmental and Utility Regulations

The Ohio Public Utilities Commission (PUCO) provides PUCO rules and regulations online pertaining to electric, natural gas, telephone, water and wastewater, railroad, and motor carrier (including trucking) companies.

Financing, Grants, Loans, and Tax Credits

The Ohio Development Services Agency has a variety of bonds, grants, loans and tax credits that can assist Ohio companies as they grow and create jobs in Ohio. More information on the various programs can be found on the [Ohio Development Services Agency](#) website.

Taxation

Commercial Activity Tax (CAT)

The Commercial Activity Tax (CAT) was enacted in House Bill 66, which was passed by the 126th General Assembly. The CAT first applies for taxable gross receipts received on and after July 1, 2005. The CAT is an annual privilege tax measured by gross receipts on business activities in this state. This tax applies to all types of businesses: e.g., retailers, service providers (such as lawyers, accountants, and doctors), manufacturers, and other types of businesses.



The CAT also applies whether the business is located in Ohio or outside of Ohio if the taxpayer has enough business contacts within the state. The CAT applies to all entities regardless of form, (e.g., sole proprietorships, partnerships, LLCs, and all corporations). A person with taxable gross receipts* of more than \$150,000 per calendar year is subject to CAT. (*Note that certain receipts are not taxable receipts, such as interest income.)

The tax does have limited exclusions for certain types of businesses, such as financial institutions, insurance companies and some public utilities if those businesses pay other specific Ohio taxes.

Taxpayers having over \$150,000 in taxable gross receipts sitused to Ohio for the calendar year are required to file returns for the CAT.

Annual and Quarterly Filers - Annual CAT taxpayers (those taxpayers with taxable gross receipts between \$150,000 and \$1 million in a calendar year) must pay an annual minimum tax. The annual minimum tax is due on May 10 of the current tax year and will be paid with the filing of the annual return. The annual return reports the taxable gross receipts for the prior year activity and prepays the annual minimum tax for the current calendar year.

Taxpayers with annual taxable gross receipts in excess of \$1 million must file and pay returns on a quarterly basis. Quarterly taxpayers owe the annual minimum tax for receipts up to \$1 million. In addition, quarterly taxpayers pay a rate component for taxable gross receipts in excess of \$1 million.

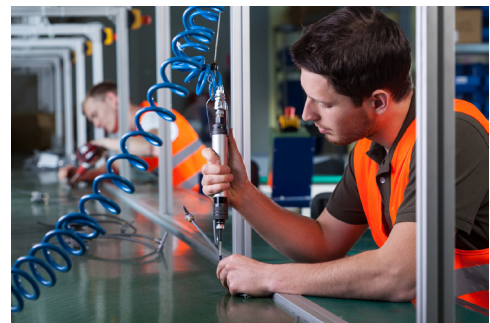
All taxpayers are required to file and pay electronically. Taxpayers may file and pay electronically through the [Ohio Business Gateway](#). Alternatively, annual taxpayers may utilize TeleFile as a means for filing and paying the annual CAT return electronically.

- The CAT is a business privilege tax measured by gross receipts without deduction for the cost of goods sold or other expenses incurred from activities that contribute to the production of gross income. The tax rate is 0.26% on gross receipts in excess of \$1M. The annual minimum tax (what used to be a flat rate of \$150), is now a variable tax tied to the level of business receipts
- Businesses with \$150,000 or less in taxable gross receipts are not required to register for, file, or pay the commercial activity tax.
 - Substantial nexus with the State of Ohio for the CAT does NOT require physical presence in the state. A taxpayer has substantial nexus if they have any one of the following in a calendar year:
 - At least \$500,000 in taxable gross receipts in Ohio;
 - At least \$50,000 in property in Ohio;
 - Expend at least \$50,000 in payroll in Ohio;
 - At least 25% of their total property, payroll, or gross receipts in Ohio; or are domiciled in Ohio.
- **Corporate Franchise Tax**
 - Starting with the 2010 report year, the corporation franchise tax is limited to financial institutions as well as the following specialized entities:
 - Financial holding companies, bank holding companies and savings and loan holding companies;
 - Certain affiliates of these holding companies and certain affiliates of financial institutions;
 - Certain affiliates of insurance companies;
 - Securitization companies.
 - Financial institutions pay tax based on their net worth. Other taxpayers determine the value of their stock under both a net income base and a net worth base, and pay on the base that produces the greater tax.
- **Sales and Use Tax**
 - The sales and use tax applies to the sales and rental of tangible personal property sold and selected services provided in Ohio.
 - The state sales tax rate has been 5.5% since July 1, 2005. County governments and transit authorities may impose additional local taxes on top of this base rate.
 - Various exemptions to the sales and use tax include, but are not limited to, the following:

- Purchases for resale
- Food for human consumption of the premises where sold
- Newspapers
- Magazine subscriptions
- Motor fuel
- Prescription drugs
- Property used primarily in manufacturing or used directly in mining or agriculture

• **Real Property Tax**

- The tax is paid by all real property owners unless specifically exempt.
- The tax is based on the assessed value of land and buildings. Assessed value is 35% of market value which is reappraised by county auditors once every 6 years. Updates of these values are required in the third year following reappraisal.
- Tax rates vary depending on the taxing jurisdiction in which the property is located.



• **Individual Income Tax**

- The tax is paid by individuals, estates and trusts residing in Ohio or earning or receiving Ohio income. Withholding responsibilities apply to employers who pay wages and salaries to employees who work in Ohio.
- For individuals, estates, and trusts, the tax base is federal adjusted gross income plus or minus adjustments, according to Ohio income tax law.
- Ohio's tax rates are progressive. Visit http://www.tax.ohio.gov/ohio_taxes.aspx for complete information and rates.

• **Pass-Through Entity & Trust Withholding Tax**

- The pass-through entity tax is a system of withholding from pass-through entities designed to collect the Ohio individual income tax or corporation franchise tax that is otherwise due and payable by the entities' non-resident investors. The withholding tax is remitted by qualifying pass-through entities and qualifying trusts.

- **Municipal Income Tax**

- Municipal income tax is paid by residents of a city or village that has imposed a municipal income tax as well as nonresidents who work in such a municipality.
- This tax also applies to businesses that have earned net profits within such a municipality.
- The tax generally applies to:
 - Wages, salaries, and other compensation earned by residents of the municipality and by nonresidents working in the municipality.
 - Net profits of business (both incorporated and unincorporated) attributable to activities conducted in the municipality.
 - Net profits from rental activities.
- As of 2009, 577 municipalities levied the tax with rates ranging from 0.4% to 3%.

- **Miscellaneous Taxes**

- For additional information on the taxes mentioned above, as well as other taxes imposed in the State of Ohio, refer to http://www.tax.ohio.gov/ohio_taxes.aspx

To avoid past due taxes owed on a business closed years ago, ensure you have filed the appropriate Certificate of Dissolution with the Secretary of State's office to properly dissolve your business. You must also provide notice to the appropriate taxing authorities.

Labor & Employment Laws

[Read the full ORC labor laws here](#)

Ohio employers must obey federal and state Equal Employment Opportunity (EEO) laws. For Federal EEO laws, please see the [U.S. Equal Employment Opportunity Commission](#) website.

- The Ohio Department of Commerce's Division of Labor and Worker Safety provides information regarding prevailing wage, minimum wage, and the employment of minors.
- Most Ohio employers are also subject to unemployment compensation and workers' compensation laws.
- The Ohio Industrial Commission serves injured workers and Ohio Employers by resolving issues with workers' compensation claims

Reporting New Hires:

Federal and State law requires employers to report newly hired and re-hired employees in Ohio to the Ohio New Hire Reporting Center. Employers must report ALL employees, no matter if they are full or part-time, temporary or permanent, and of course, salaried or hourly. If an employee earns ANY wages from your company, they must be reported, even if those wages are for only one day.

Minimum Wage:

Ohio's minimum wage is \$8.15 per hour for non-tipped employees and \$4.08 per hour for tipped employees, plus tips. The increased minimum wage applies to employers who have gross receipts in excess of \$299,000 per year.

For employees at smaller companies (grossing \$299,000 or less per year) and for 14 and 15-year-olds, the state minimum wage is \$7.25 per hour. For these employees, the state wage is tied to federal minimum wage of \$7.25 per hour.

“MINOR” MEANS ANY PERSON LESS THAN 18 YEARS OF AGE

Working Permits: Every minor 14 through 17 years of age must have a working permit unless otherwise stated in O.R.C. Chapter 4109.

Wage Agreement: No employer shall give employment to a minor without agreeing with him/her as to the wages or compensation he/she shall receive for each day, week, month, year or per piece for work performed.

Rest Period: No employer shall employ a minor more than 5 consecutive hours without a rest period of at least 30 minutes.

List of Minors Employed: Employer shall keep a list of minors employed at each establishment and a list must be posted in a conspicuous place to which all minor employees have access.

Time Records: Every employer shall keep a time book or other written record showing actual starting and stopping time of each work and rest period. These records must be kept for two (2) years.

RESTRICTIONS ON WORKING HOURS FOR MINORS 14 AND 15 YEARS OF AGE

No person under 16 shall be employed:

- During school hours except where specifically permitted by O.R.C. Chapter 4109
- Before 7 a.m. or after 9 p.m. from June 1st to September 1st or during any school holiday of five school days or more; or after 7 p.m. at any other time

- For more than three hours a day in any school day
- For more than 18 hours in any school week
- For more than eight hours in any day when school is not in session
- For more than 40 hours in any week that school is not in session nor during school hours, unless employment is incidental to bona fide programs of vocational cooperative training, work-study, or other work-oriented programs with the purpose of educating students, and the program meets standards established by the state board of education.

RESTRICTIONS ON WORKING HOURS FOR MINORS 16 AND 17 YEARS OF AGE

No person 16 or 17 who is required to attend school shall be employed:

- Before 7 a.m. on any day that school is in session or 6 a.m. if the person was not employed after 8 p.m. the previous night
- After 11 p.m. on any night preceding a day that school is in session

PROHIBITED OCCUPATIONS FOR MINORS UNDER 16 YEARS OF AGE

- All manufacturing; mining; processing; public messenger service
- Work in freezers and meat coolers and all preparation of meats for sale (except wrapping, sealing, labeling, weighing, pricing and stocking)
- Transportation; storage; communications; public utilities; construction; repair
- Work in boiler or engine rooms; maintenance or repair of machinery
- Outside window washing from window sills or scaffolding and/or ladders
- Cooking and baking; operating, setting up, adjusting, cleaning, oiling or repairing power-driven food slicers, grinders, food choppers, cutters, bakery type mixers
- Loading or unloading goods to and from trucks
- All warehouse work except office and clerical
- Work in connection with cars and trucks involving the use of pits, racks or lifting apparatus or involving the inflation of any tire mounted on a rim equipped with a removable retaining ring.

PROHIBITED OCCUPATIONS FOR MINORS 14 THROUGH 17 YEARS OF AGE

- Occupations involving slaughtering, meat-packing, processing or rendering
- Power-driven bakery machines
- Occupations involved in the manufacture of brick, tile and kindred products

- Occupations involved in the manufacture of chemicals
- Manufacturing or storage occupations involving explosives
- Occupations involving exposure to radioactive substances and to ionizing radiations
- Power-driven paper products machines
- Power-driven metal forming, punching and shearing machines
- Occupations involved in the operation of power-driven circular saws, band saws and guillotine shears
- Power-driven woodworking machines
- Coal mines
- Occupations in connection with mining, other than coal
- Logging and sawmilling
- Motor vehicle occupations
- Maritime and longshoreman occupations
- Railroads
- Excavation operations
- Power-driven and hoisting apparatus
- Roofing operations
- Wrecking, demolition, and shipbreaking.

MINORS UNDER 16 YEARS OF AGE MAY NOT ENGAGE IN DOOR-TO-DOOR EMPLOYMENT UNLESS the for-profit employer is REGISTERED with the Ohio Department of Commerce.

DOOR-TO-DOOR SALES EMPLOYERS SHALL:

- Be in compliance with all applicable Ohio and Federal laws relating to the employment of minors
- Provide at least one supervisor who is over the age of eighteen, for each six minor employees
- Have been and be in compliance with Ohio's Motor Vehicle Financial Responsibility, Workers' Compensation, Unemployment Compensation, and all other applicable laws
- Require all minors to work at least in pairs
- Not employ any minor who does not have an appropriate Age and Schooling Certificate
- Provide each minor employee with a photo identification card

- Not employ any minor in any door-to-door sales activity during school hours except where specifically permitted
- Not employ minors under 16 in door-to-door sales activity before 7 a.m. or after 7 p.m.
- Not employ minors 16 and 17 years of age in door-to-door sales activity before 7 a.m. or after 8 p.m.

Overtime:

All employers with over \$150,000 of gross receipts will pay overtime at one and one-half of the employee's hourly rate after 40 actual working hours. Employers who gross less than \$150,000 have no overtime requirement.

Intellectual Property

The Ohio Uniform Trade Secrets Act (OUTSA) is located in Chapter 1333 of title 13 of the Ohio Revised Code. OUTSA is largely identical to the Uniform Trade Secrets Act.

Ohio Rev. Code § 1333.61 defines the key terms of OUTSA:

- **“Improper means”** includes theft, bribery, misrepresentation, breach or inducement of a breach of a duty to maintain secrecy, or espionage through electronic or other means.
- **“Misappropriation”** means any of the following:
 - Acquisition of a trade secret of another by a person who knows or has reason to know that the trade secret was acquired by improper means;
 - Disclosure or use of a trade secret of another without the express or implied consent of the other person by a person who did any of the following:
 - Used improper means to acquire knowledge of the trade secret;
 - At the time of disclosure or use, knew or had reason to know that the knowledge of the trade secret that the person acquired was derived from or through a person who had utilized improper means to acquire it, was acquired under circumstances giving rise to a duty to maintain its secrecy or limit its use, or was derived



from or through a person who owed a duty to the person seeking relief to maintain its secrecy or limit its use;

- Before a material change of their position, knew or had reason to know that it was a trade secret and that knowledge of it had been acquired by accident or mistake.
- **“Person”** has the same meaning as in division (C) of section 1.59 of the Revised Code and includes governmental entities.
- **“Trade secret”** means information, including the whole or any portion or phase of any scientific or technical information, design, process, procedure, formula, pattern, compilation, program, device, method, technique, or improvement, or any business information or plans, financial information, or listing of names, addresses, or telephone numbers, that satisfies both of the following:
 - It derives independent economic value, actual or potential, from not being generally known to, and not being readily ascertainable by proper means by, other persons who can obtain economic value from its disclosure or use.
 - It is the subject of efforts that are reasonable under the circumstances to maintain its secrecy.

In Summary

As you have read, there are many aspects to consider when doing business in Ohio. We understand it can be confusing. Our team of professionals are well-versed in Ohio’s requirements and ready to guide you as you establish or grow your business.

Footnote

The information in this Guide is not to be considered a substitute for professional tax or legal advice, and it is not intended to create an advisor-client relationship. The authors and publishers of this Guide shall not have any responsibility or liability for any inaccuracy or information that may be misleading.

Readers of this Guide should seek independent professional legal and tax advice before proceeding to conduct business in Ohio.

The Doing Business in Ohio Guide is for informational purposes to inform those who are interested in conducting business in Ohio.

State of Ohio Agencies

AGENCY NAME	CONTACT/EMAIL	PHONE	FAX
Accountancy Board	contact	(614) 466-4135	(614) 466-2628
Adjutant General	contact	(614) 336-6000	
Administrative Services	contact	(614) 466-6511	(614) 644-8151
Aging	odamail@age.ohio.gov	(614) 466-5500	(614) 466-5741
Agriculture	communications@agri.ohio.gov	(614) 728-6200	(614) 466-4346
Air Quality Development Authority		(614) 466-6825	
ApprenticeOhio	contact		
Apprenticeship Council	contact	(614) 644-0370	(614) 466-7912
Architects Board	contact	(614) 466-2316	(614) 644-9048
Arts Council	contact	(614) 466-2613	(614) 466-4494
Athletic Commission	contact	(330) 797-2556	(330) 797-2559
Attorney General	contact	(800) 282-0515	
Auditor	contact	(614) 466-4514	(614) 466-4490
Barber Board	ed.highley@brb.state.oh.us	(614) 466-5003	(614) 387-1694
Broadcast Educational Media Commission	communications@broadcast.ohio.gov	(614) 485-6000	(614) 644-3112
Building Appeals Board	dic.bba@com.state.oh.us	(614) 644-2616	(614) 728-1371
Building Standards Board	dic.bbs@com.state.oh.us	(614) 644-2613	(614) 644-3147
Budget and Management	obm@obm.state.oh.us	(614) 466-4034	(614) 466-3813
Bureau of Motor Vehicles (BMV)	registrar@dps.state.oh.us	(614) 752-7500	
Capitol Square Review and Advisory	contact	(614) 752-9777	(614) 752-5209
Career Colleges and Schools Board	bpsr@scr.state.oh.us	(614) 466-2752	(614) 466-2219
Casino Control Commission	info@casinocontrol.ohio.gov	(855) 800-0058	
Chemical Dependency Professionals Board	credentialing@ocdp.state.oh.us	(614) 387-1110	(614) 387-1109
Chiropractic Board	oscb.chirobd@chr.state.oh.us	(614) 644-7032	(614) 752-2539
Civil Rights Commission	contact	(888) 278-7101	(614) 644-8776
Clean Air Resource Center		(614) 728-3540	
Clean Ohio Fund	contact		
CollegeAdvantage	info@otta.state.oh.us	(614) 752-9400	(614) 644-5009
Commerce	contact	(614) 466-3636	
Commission on Fatherhood	fathers@jfs.ohio.gov	(614) 752-1624	(614) 466-4359
Commission on Service and Volunteerism	contact	(614) 728-2916	

State of Ohio Agencies cont'd

AGENCY NAME	CONTACT/EMAIL	PHONE	FAX
Construction Industry Licensing Board (OCILB)	dic.ocilb@com.state.oh.us	(614) 644-3493	(614) 728-1200
Consumers' Counsel	webmaster@occ.state.oh.us	(614) 466-8574	(614) 466-9475
Controlling Board	obm@obm.state.oh.us	(614) 466-5721	(614) 466-3813
Correctional Institution Inspection		(614) 466-6649	(614) 466-6929
Cosmetology Board	ohiocosbd@cos.state.oh.us	(614) 466-3834	(614) 644-6880
Counselor, Social Worker and Marriage and Family Therapist Board	cswmft.info@cswb.ohio.gov	(614) 466-0912	(614) 728-7790
Court of Claims		(614) 387-9800	(614) 387-9836
Criminal Justice Recodification Committee	contact form		
Criminal Justice Services	webmaster@ocjs.state.oh.us	(614) 466-7782	(614) 466-0308
Dental Board	dental.board@den.state.oh.us	(614) 466-2580	(614) 752-8995
Development Services Agency		(614) 466-2490	(614) 644-5167
Developmental Disabilities Council	ddcinfo@ddc.ohio.gov	(800) 766-7426	(614) 466-0298
Developmental Disabilities Department	contact	(800) 617-6733	
Dietetics Board	contact	(614) 466-3291	(614) 728-0723
Dispute Resolution	disputeresolution@sc.ohio.gov	(614) 387-9420	(614) 387-9359
Education	contact.center@education.ohio.gov	(614) 995-1545	(614) 466-5849
Elections Commission	info@elc.state.oh.us	(614) 466-3205	(614) 728-9408
Embalmers and Funeral Directors Board		(614) 466-4252	(614) 728-6825
Emergency Management Agency	contact	(614) 799-3695	(614) 799-3673
Emergency Medical, Fire and Transportation Services Board	contact	(614) 466-9447	(614) 466-9461
Energy Office, Development Services Agency	energy@development.ohio.gov	(614) 466-6797	(614) 466-1864
Engineers and Surveyors Board	contact	(877) 644-6364	(614) 728-3059
Environmental Protection Agency	contact	(614) 644-3020	(614) 644-3184
Environmental Review Appeals Commission	contact	(614) 466-8950	
Ethics Commission	contact	(614) 466-7090	(614) 466-8368
Executives of Long-term Services and Supports Board	contact	(614) 466-5114	(614) 466-0271
Exposition Commission	info@expo.state.oh.us	(614) 644-4070	(614) 644-4031
Facilities Construction Commission	contact	(614) 466-6290	(614) 466-7749

State of Ohio Agencies cont'd

AGENCY NAME	CONTACT/EMAIL	PHONE	FAX
Family and Children First	info@ohiofcf.org	(614) 752-4044	(614) 728-9441
Financial Institutions	webdfi@com.state.oh.us	(614) 728-8400	
Governor	contact	(614) 466-3555	(614) 466-9354
Governor's Cabinet Opiate Action Team	contact		
Governor's Council on People with Disabilities	contact	(614) 438-1200	
Governor's Office of Faith-Based and Community Initiatives	contact	(614) 466-3398	
Governor's Office of Health Transformation	contact	(614) 752-2784	
Governor's Office of Workforce Transformation	contact	(614) 466-5055	
Grape Industries Committee		(614) 728-6438	(614) 644-5017
Health	contact	(614) 466-3543	
Hearing Aid Dealers and Fitters Licensing Board			
Hearing@odh.ohio.gov		(614) 466-5215	
Higher Education Department	contact	(614) 466-6000	(614) 466-5866
Higher Educational Facility Commission	contact	(614) 466-6675	(614) 466-5866
Hispanic/Latino Affairs Commission	contact	(614) 466-8333	(614) 995-0896
History Connection	contact	(614) 297-2300	
Home Medical Equipment	contact	(614) 752-9218	
Homeland Security	homelandsec@dps.state.oh.us	(614) 387-6171	
House of Representatives	webmaster@lis.state.oh.us	(614) 466-3357	
Housing Finance Agency	contact	(614) 466-7970	(614) 644-5393
Human Trafficking Taskforce		(888) 373-7888	
Industrial Commission	askic@ic.state.oh.us	(614) 466-6136	(614) 752-8304
Industrial Compliance and Labor	ic@com.state.oh.us	(614) 644-2223	(614) 644-2618
Information Technology	contact@oit.ohio.gov	(614) 466-6930	(614) 644-9152
Inspector General	oig_watchdog@oig.state.oh.us	(614) 644-9110	(614) 644-9504
Insurance	contact	(614) 644-2658	(614) 644-3744
Investigative Unit	contact	(614) 644-2415	(614) 644-2463
Job and Family Services	contact	(877) 852-0010 (614) 466-2100	(614) 466-2815
Joint Committee on Agency Rule Review	contact	(614) 466-4086	(614) 752-8803

State of Ohio Agencies cont'd

AGENCY NAME	CONTACT/EMAIL	PHONE	FAX
Joint Medicaid Oversight Committee	jmoc@jmoc.state.oh.us	(614) 644-2016	
Judicial Conference	contact	(614) 387-9750	(614) 387-9759
Labor Market Information	contact	(614) 752-9494	(614) 752-9621
Lake Erie Commission	lakeeriecommission@lakeerie.ohio.gov	(419) 621-2040	(419) 621-2042
Landscape Architects Board	contact	(614) 466-2316	(614) 644-9048
Latino Affairs Commission	contact	(614) 466-8333	(614) 995-0896
Legislative Inspector General	contact	(614) 728-5100	
Legislative Service Commission	webmaster@lsc.state.oh.us	(614) 466-3615	
Liquor Control Commission	contact	(614) 466-3132	(614) 466-4564
Liquor Control Division	webliqr@com.state.oh.us	(614) 644-2360	(614) 644-2480
Lottery	contact	(800) 686-4208	(216) 787-3313
Manufactured Homes Commission	omhc.director@omhc.state.oh.us	(614) 734-6010	(614) 734-6012
Medicaid, Department of	contact	(800) 324-8680	
Medical Board	med.recept@med.state.oh.us	(614) 466-3934	(614) 728-5946
Medical Marijuana Control Program	contact form		
Mental Health and Addiction Services	contact	(614) 466-2596	
Military Reserve	contact	(614) 434-6467	
Minority Health Commission	minhealth@ocmh.state.oh.us	(614) 466-4000	(614) 752-9049
Motor Vehicle Repair Board	contact	(614) 995-0714	(614) 995-0717
National Guard	contact	(614) 336-6000	
Natural Resources	dnrmail@dnr.state.oh.us	(614) 265-6565	(614) 261-9601
Nursing Board	board@nursing.ohio.gov	(614) 466-3947	(614) 466-0388
OARnet	contact	(614) 292-9191	(614) 292-9390
Occupational Therapy, Physical Therapy, and Athletic Trainers	board@otptat.state.oh.us	(614) 466-3774	(614) 995-0816
Ohio 9-1-1 Program Office	ohio9-1-1@das.ohio.gov	(614) 728-2114	
Ohio Administrative Knowledge System (OAKS)	oaks.webmaster@oaks.state.oh.us		(614) 387-2000
Ohio Constitutional Modernization Commission	ocmc@ocmc.ohio.gov	(614) 644-2022	
Ohio Channel	contact	(614) 728-9814	(614) 728-9791
Ohio Educational Technology Conference	contact	(614) 387-1024	
Ohio for Responsible Gambling	contact		

State of Ohio Agencies cont'd

AGENCY NAME	CONTACT/EMAIL	PHONE	FAX
Ohio History Connection	contact	(614) 297-2300	
Ohio State Fair	info@ohioexpocenter.com		
Ohio Technology Consortium	contact		
Ohioana Library Association	ohioana@library.ohio.gov	(614) 466-3831	(614) 728-6974
Opportunities for Ohioans with Disabilities	contact	(614) 438-1200	
Optical Dispensers Board	odb@odb.ohio.gov	(614) 466-9709	(614) 995-5392
Optometry Board	optometry.board@exchange.state.oh.us	(614) 466-5115	(614) 644-3937
Orthotics, Prosthetics and Pedorthics Board	bopp@opp.ohio.gov	(614) 466-1157	(614) 387-7347
Personnel Board of Review		(614) 466-7046	(614) 466-6539
Petroleum Underground Storage Tank Release Compensation Board	contact	(614) 752-8963	(614) 752-8397
Pharmacy Board	exec@bop.state.oh.us	(614) 466-4143	(614) 752-4836 Power Siting Board
Private Investigation and Security Services Commission	contact	(614) 466-4130	(614) 466-0342
Psychology Board	psy.license@exchange.state.oh.us	(614) 466-8808	(614) 728-7081
Public Defender	contact	(614) 466-5394	(614) 644-9972
Public Safety	contact	(614) 752-7500	(614) 466-0433
Public Utilities Commission	contactthepuco@puc.state.oh.us	(800) 686-7826	
Public Works Commission	pwc_is@pwc.state.oh.us	(614) 466-0880	(614) 466-4664
Racing Commission	contact	(614) 466-2757	(614) 466-1900
Rail Development Commission	contact	(614) 644-0306	(614) 728-4520
Real Estate	webreal@com.state.oh.us	(614) 466-4100	(614) 644-0584
Rehabilitation and Correction	drc.publicinfo@odrc.state.oh.us	(614) 387-0588	
Respiratory Care Board	contact	(614) 752-9218	
Rural Development Partnership	ruraldev@agri.ohio.gov	(614) 728-4937	(614) 728-2652
Sanitarian Registration Board	contact	(614) 466-1772	(614) 644-8112
School Facilities Commission	contact	(614) 466-6290	(614) 466-7749
School for the Deaf	webmaster@osd.ode.state.oh.us	(614) 728-1422	(614) 728-4060
Secretary of State	info@sos.state.oh.us	(614) 466-2655	(614) 644-0649
Securities	securitiesgeneral.questions@com.state.oh.us	(614) 644-7381	
Senate, Ohio	webmaster@lis.state.oh.us	(614) 466-4900	

State of Ohio Agencies cont'd

AGENCY NAME	CONTACT/EMAIL	PHONE	FAX
Speech-Language Pathology and Audiology	board@slpaud.ohio.gov	(614) 466-3145	(614) 995-2286
State and Federal Surplus	contact	(614) 466-6595	(614) 466-1584
State Employment Relations Board	contact	(614) 466-3013	(614) 466-3074
State Fire Marshal	websfm@com.state.oh.us	(614) 752-8200	(614) 752-7213
State Highway Patrol	www.ohp@dps.state.oh.us		
State Library of Ohio	refhelp@library.ohio.gov	(614) 644-7061	(614) 466-3584
Statehouse Museum Shop	museumshop@csrab.state.oh.us	(888) 644-6123	
Statehouse News Bureau		(614) 221-1811	
Supreme Court	contact	(614) 387-9000	
Tax Appeals Board	contact	(614) 466-6700	(614) 644-5196
Taxation	contact	(800) 282-1780	(614) 387-1849
TechOhio	contact	(614) 466-6212	
TourismOhio	contact	(800) 282-5393	
Transportation	contact	(614) 466-7170	(614) 644-8662
Treasurer	treasurer@tos.ohio.gov	(614) 466-2160	(614) 644-7313
Tuition Trust Authority	info@otta.state.oh.us	(614) 752-9400	(614) 644-5009
Turnpike Commission	contact	(440) 234-2081	
Unclaimed Funds	UnfdClaims.UnfdClaims@com.state.oh.us	(614) 466-4433	(614) 752-5078
Unemployment Compensation Review	contact	(866) 833-8272	(614) 387-3694
Utility Radiological Safety Board	contact		
Veterans Homes		(419) 625-2454	(419) 625-3207
Veterans Services	ohiovet@dvs.ohio.gov	(614) 644-0898	(614) 728-9498
Veterinary Medical Licensing Board	info@ovmlb.state.oh.us	(614) 644-5281	(614) 644-9038
Water Development Authority	info@owda.org	(614) 466-5822	(614) 644-9964
Workers' Compensation	contact	(614) 644-6292	(877) 520-6446
Youth Art Exhibition		(614) 272-1678	(614) 272-1678
Youth Services	webmaster@dys.state.oh.us	(614) 466-4314	(614) 752-9859

ABOUT THE AUTHOR



Brett Neate was named partner in 2015 and joined the firm in 2006 bringing with him a decade of experience. Brett's expertise in Ohio and multi-state tax planning has helped clients remain compliant and sustainable while mitigating risk, improving cash flow, and reducing their tax obligation.

Brett also guides clients through audit resolution when facing federal, state, or local tax issues and his work with privately held and multi-generational businesses has allowed clients to adopt a strategic approach to realize long-term success.

Brett has experience in many different industries including real estate, manufacturing, distribution, retail, and professional service companies. In addition to tax services, he provides business advisory services to help his clients achieve their financial goals and remain prosperous.

Brett received his Bachelor of Arts in Business Administration with an accounting emphasis from Baldwin-Wallace College and his Masters of Taxation from the University of Akron.

Memberships

The International Accounting Group

The American Institute of Certified Public Accounts

The Ohio Society of Certified Public Accountants

Civic and Non-profit Organizations

WIRE-Net

The Muldoon Partners

The Emerging Leaders Academy - Upstream Academy Network

Willoughby Western Chamber of Commerce - Lake County

ABOUT ZINNER & CO.



Zinner & Co. continually strives to deliver superior audit, tax and accounting services to individuals, corporations and not-for-profit organizations. Founded in 1938 by Harry Zinner in Cleveland, Ohio, the Firm, headquartered in Beachwood, Ohio, employs over 30 professionals. The Firm is consistently recognized as one of Cleveland's largest accounting firms by Crain's Cleveland Business.

The Firm is owned and managed by five partners, Gabe Adler, Howard Kass, Susan Krantz and Brett Neate, with Robin Baum serving as managing partner. The Firm has received an unmodified opinion in its most recent peer review.

The Zinner practitioners are deeply experienced, well-positioned, uniquely qualified, and ready to assist. Our credentialed practice group leaders help clients gain their competitive advantage.

As a professional doing business in Ohio, rely on the Zinner team to help you, whether your company is at start-up, seeking sustainability, or ready to implement a succession plan.

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Tax Service for Businesses and Individuals

As you know, tax season does not end in April with compliance filing. Taxes are a year-round concern that requires effective, ongoing planning. Because our tax experts stay up-to-date on changes in tax laws and their applications, our individual, corporate and not-for-profit clients become better positioned to improve efficiencies and reduce tax liability.

Estate, Gift, and Trust

Our work with trustees, executors, individuals and their advisors has helped clients and their families develop and manage plans that meet financial goals while leaving a sustainable legacy. Our team will guide, counsel and prepare estate, gift and trust tax filings, pre- and post-death strategic estate planning, and fiduciary advisory services to ensure intentions are met and compliance is in place.

Real Estate

The process of buying, holding, and selling real estate – from undeveloped land to fully developed properties – demands acres of knowledge. With a dedicated team of professionals who specialize in working with commercial and residential property developers, companies receive assurance that their tax structure and filing requirements are met, whether doing business in one state or as a multi-state entity.

Valuation

Our valuation team assists businesses to determine value based on the parameters of the specific situation. Whether you need to value your business for buy-sell agreements, mergers and acquisition, disposition, or litigation support in cases of divorce, our experts ensure your company structure and book value is accurate, mitigating shareholder disputes.

Not-for-Profit

Serving a long list of regional nonprofits since opening our doors in 1938, our team has become sought-after for their depth of understanding in the formation, operation and reporting timelines unique to nonprofit entities.

We've counseled and coached countless CEOs and board members and serve as fiscal agents to help institutions remain viable, position them for grant consideration and create the financial structure that ensures proper allocation and distribution of endowed funds and donor gifts.

Professional Memberships

The firm is a member of The International Accounting Group (TIAG), a global alliance of more than 115 independent accounting firms spanning 60 countries. As a result, clients receive our expertise on a worldwide scale to meet a range of local, national and global business needs.

Additionally, as members of the American Institute of Certified Public Accountants (AICPA), we have the most up-to-date resources available to ensure we are continually meeting audit, attest, compilation and review service standards.

As an investment to not only our employees, but also our clients, in mid-2015, the firm became a Platinum Member of The Ohio Society of Certified Public Accountants.

As one of only five firms selected in the state of Ohio and the only firm within the region, this significant investment enhances our team's overall performance, and provides leading-edge learning models resources that will better serve our clients while helping to grow their business.



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When you have clients thinking of launching a business in Ohio, relocating company operations, or adding an Ohio-based location, turn to the trusted advisors at Zinner & Co.

In business since 1938, our team of Cleveland, Ohio-based practitioners work collaboratively with attorneys and out-of-state CPAs to guide and counsel clients readying to do business in Ohio.

We help clients discover tax-based incentives, entrepreneurial resources, and enterprise partnerships that help companies remain compliant as they grow and prosper.



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