



Department of
Taxation

REGISTRATION CONFIRMATION

PO Box 182215
Columbus, OH 43218-2215
Tax.ohio.gov

IGEAR AUTO BODY & FRAME LLC
5716 BROOKPARK RD
CLEVELAND, OH 44129

June 5, 2019

RE: Account Type: County Vendor's License
Account Number: 18815014
Effective Date: 5/1/2019
Filing Frequency: Monthly
TIN: 80

Please verify that the information listed below is complete and accurate. If there are corrections and/or additions, please note them on this form and return it by mail to PO Box 182215, Columbus, OH 43218-2215 or fax to 1-614-387-2165. You may also contact us by telephone at 1-888-405-4089 or by email through our website at tax.ohio.gov.

Legal Name	IGEAR AUTO BODY & FRAME LLC
FEIN/SSN	**_***1958

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

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

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

Taxpayer Services Division
Phone: 1-888-405-4089
Fax: 1-614-387-2165
TTY/TDD: 1-800-750-0750



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IGEAR AUTO BODY & FRAME LLC
5716 BROOKPARK RD
CLEVELAND, OH 44129

June 5, 2019

Vendor's License

RE: Vendor License Number: 18815014
County: Cuyahoga
Effective Date: 5/1/2019

This is to certify that the vendor herein named, having complied with the provisions of the Ohio Revised Code (R.C.) section 5739.17, is hereby authorized to sell tangible personal property and selected services at retail, at the location specified below. **This license shall terminate and be null and void if the business is moved to a new location outside the county where it is presently located, if the business is sold, if an individual or partnership incorporates the business, if a partnership is dissolved, or if a corporation dissolves or is canceled for cause by the Tax Commissioner.**

IGEAR AUTO BODY & FRAME LLC
5716 Brookpark Rd
Cleveland, OH 44129-1208

The Ohio Sales Tax Law provides that no vendor shall fail to collect the full and exact tax as required by sections 5739.01 to 5739.31, inclusive, of the Ohio Revised Code, or fail to comply with such sections and the rules and regulations of the Tax Commissioner.

Whoever violates this provision may be fined not less than twenty-five nor more than one hundred dollars for a first offense; for each subsequent offense such person shall, if a corporation, be fined not less than one hundred nor more than five hundred dollars, or if an individual or member of a partnership, firm or association, be fined not less than twenty-five nor more than one hundred dollars, or imprisoned not more than 60 days, or both.

Vendor's Guide to Ohio Sales and Use Tax

What Is Sales Tax?

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

Types of Vendors' Licenses

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

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

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

Note: Services are taxed at the location where the customer receives the benefit or makes first use of the service.

Transient Vendor's License – This type of license is required when making sales from a non-fixed location such as a fair, an exhibition or a trade show, when the vendor travels to the customer's location to sell taxable items. These licenses are valid throughout Ohio and allow a vendor to make sales in all 88 counties in Ohio. The application form is ST 1T.

Filing Requirements

The Universal Sales Tax return (UST1) is used for all the above licenses and must be electronically filed and paid by the due date. The filing frequency is determined by the ODT. Your frequency is stated on the Registration Confirmation notice and you will be informed in writing of any filing frequency changes.

Monthly Filers – The UST1 must be electronically filed and paid by the 23rd day of the month following the reporting period, for all tax collected during the preceding month. If the 23rd is on a weekend or holiday, the due date is the next business day.

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

- Jan. 1 through June 30 – return and payment are due on or before July 23rd.
- July 1 through Dec. 31 – return and payment are due on or before Jan. 23rd.

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

Ohio Tax Alerts – Vendors may sign up to receive tax alerts via e-mail for multiple tax types, including sales and use tax. These alerts include reminders of when semi-annual and monthly universal sales tax (UST1) returns and payments are due. These reminders can assist vendors in remitting timely returns and payments. This can be a very helpful service, as the ODT does not mail returns or information to new or existing vendors. To use this service, simply sign-up from our Web site at tax.ohio.gov.

Mandatory Electronic Filing

Each person holding a vendor's license, regardless of sales volume, is required to file a UST1 return electronically. ODT offers two ways to file a sales tax return electronically.

The Ohio Business Gateway – OBG allows taxpayers to electronically file their UST1 return and accepts electronic checks and credit cards for online payment and also allows taxpayers the option to pay with a paper check. To use this option, please visit gateway.ohio.gov and click on the "Log-in Now" or "Create an Account" link on the OBG home page.

TeleFile – Vendors with a regular (single) county vendor's license beginning with 01-88 may electronically file their UST1 returns over the phone through Ohio's TeleFile system. TeleFile users can remit payment by electronic check or credit card. To utilize the Ohio Telefile system, a vendor must have their vendor's license number and their two-digit TIN available. This information can be found on the Registration Confirmation issued when their vendor's license was activated. To use this option please call 1-800-697-0440.

Canceling a Vendor's License

If a vendor stops making taxable retail sales, a final UST1 must be filed and all taxes must be paid within 15 days of the final sale. Vendors must complete the space provided on the final UST1 indicating the last day of business. All electronic filing options, including OBG and TeleFile, allow a vendor to cancel their vendor's license when filing their final UST1. If you are a liquor permit holder, you cannot cancel the vendor's license until action has been taken on the liquor permit.

Are Vendors' Licenses Transferable?

Any change in ownership (sole proprietor to partnership, partnership to corporation, corporation to sole proprietor, partnership to sole proprietor, etc.) that requires the issuance of a new Federal Employer Identification Number (FEIN) requires a new license. A final UST1 return must be filed and all taxes paid within 15 days of the last day of business. Any change in location of a fixed place of business for a regular county vendor's license (beginning with 01-88) not within the same county, or if there is also a liquor permit, even within the same county, requires a new license, and a final UST1 return must be filed within 15 days of the last day of business for the preceding license. A change in location of a fixed place of business for a regular county vendor's license within the same county does not require a new license. However, you are required to complete form ST3 TL – Request for Transfer of Vendor's License. A change in the mailing address does not require a new license and can be requested by completing a ST 3C and can be found on ODT's Web site at tax.ohio.gov.

Determining Sales Tax Rates

Please visit the ODT Web site (tax.ohio.gov) or call the Business Taxpayer Services line (1-888-405-4039) for information on the tax rates and rules governing Ohio's sales and use tax. Sign up for Ohio Tax Alert and receive notification of tax rate changes. Sales and use tax rates for any address in Ohio can be verified by using The Finder, an online resource available at tax.ohio.gov.

Important Notes for Sales Tax

Nonprofit organizations exempt under section 501(c)(3) of the Internal Revenue Code that make retail sales no more than six days a year are not required to have a vendor's license or collect tax on those sales. If sales occur on more than six days, the organization must obtain a license and charge and remit tax. School-related, parent-teacher, and booster groups are exempt from registering and collecting the tax.

Sales Tax Exemptions – Blanket Exemption Certificate (STEC B)

– is used to purchase items exempt from sales tax with a valid reason for exemption (resale, agriculture, manufacturing, nonprofit, etc). The exemption form can be obtained from ODT's Web site at tax.ohio.gov. Promoters, organizers or owners of trade shows, fairs, flea markets, exhibitions or similar events where transient vendors make retail sales are required to maintain for at least four years and make available to the ODT records of the vendor's names, addresses, vendor's license numbers and types of goods sold.

What Is Use Tax?

Use tax is a tax on the storage, use or other consumption of tangible personal property and certain taxable services in Ohio. These include purchases made from both Ohio and out-of-state vendors. The tax is a complement to the Ohio sales tax. In general, if you have paid Ohio sales tax on purchases of certain items or certain taxable services, then you do not owe Ohio use tax. If you have not paid Ohio sales tax, then you have a responsibility to remit Ohio use tax directly to the ODT, unless there is an exception or exemption that applies to the transaction. Please refer to the ODT's Web site (tax.ohio.gov) for more information on what is subject to use tax and the appropriate sales/use tax rate for your county. Sales and use tax rates for any address in Ohio can be verified by using The Finder, an online resource available at tax.ohio.gov.

How Do I Remit Use Tax Directly to Ohio?

The Universal Use Tax return (UUT1) is used for filing use tax. Businesses need to register for a Consumer's Use Tax account to begin remitting use tax directly to Ohio. Registration and filing are available on OBG at gateway.ohio.gov. OBG accepts electronic checks and credit cards for online payment and also allows taxpayers the option to print a payment coupon to pay with a paper check.

Important Numbers

Business Taxpayer Assistance	(888) 405-4039
Tax Fraud Hotline	(800) 757-6091
Ohio Relay for the Hearing Impaired	(800) 750-0750