

your  
guide to

Frank LaRose  
Ohio Secretary of State

# Starting a Corporation

in  
Ohio



your  
**BUSINESS**  
begins here



**FRANK LAROSE**  
Ohio Secretary of State



Ohio Secretary of State  
**Business Services Division**

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## Preface

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This guide has been prepared for informational purposes only and does not constitute legal advice. It is recommended that you seek legal and tax counsel before acting upon this information.

## Personal Information

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The Secretary of State's Office has the authority to reject any document containing a Social Security number or federal tax identification number. Please remove all personal information from documents prior to filing them.

## Forms

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Pursuant to Ohio Revised Code Section 1701.04, the Secretary of State's Office authorizes for-profit corporations to conduct business in Ohio. Documents must be filed with the Secretary of State's Office **before** a corporation may legally conduct business in Ohio and, under certain circumstances, for the corporation to continue conducting business. All forms that are required to be filed with the Secretary of State, including, but not limited to, Articles of Incorporation, Statutory Agent Updates, Amendments, Conversions, Mergers and Dissolutions, can be obtained directly from the Secretary of State's Office.

Some forms may be filed online at the Secretary of State's Ohio Business Central website at [www.OHBusinessCentral.com](http://www.OHBusinessCentral.com). For more information, or to obtain other filing forms, visit the Ohio Secretary of State's website at [www.OhioSecretaryofState.gov](http://www.OhioSecretaryofState.gov) and click on "Businesses." You may also request forms be sent to you via fax or regular mail by calling (877) SOS-FILE (877-767-3453). The filing fee associated with each filing, as well as completion instructions, are provided on each form.

## Forming a For-Profit Corporation

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Ohio Revised Code Section 1701.04 provides that "anyone, singly or jointly with others, and without regard to residence, domicile, or state of incorporation," may form an Ohio corporation. All corporations must obtain a license from the Ohio Secretary of State to lawfully conduct business in Ohio.

## Filing Articles of Incorporation

A corporation must file Original Articles of Incorporation (“Articles”) with the Ohio Secretary of State before it transacts business in Ohio.

### The Articles **must** include the following:

1. The name of the corporation, which must include one of the following: “Company,” “Co.,” “Corporation,” “Corp.,” “Incorporated,” or “Inc.”
2. The location of the corporation’s principal office.
3. The authorized number of shares of stock, along with their classification and par value, if any.
4. If the corporation is to have initial stated capital, the amount of that stated capital.
5. An original appointment and acceptance of statutory agent.

### The Articles **may** also set forth any of the following provisions:

1. The names of individuals who are to serve as initial directors.
2. The purpose or purposes for which the corporation is formed; or, if no purpose is given, the purpose of the corporation is to engage in any lawful act or activity for which a corporation may be formed.
3. Any provision that may be set forth in the corporation’s regulations.
4. A provision specifying the period of existence; or, if none is given, the period of existence is perpetual.
5. The effective date of organization of the corporation, if other than the filing date.

The corporation’s legal existence begins upon filing the Articles with the Secretary of State or upon a later date specified in the Articles. The effective date must be the date of filing or a future date and cannot be more than 90 days from the date of filing with the Secretary of State. If the effective date provided has already passed or exceeds the date of filing by more than 90 days, the effective date of organization will be the date of filing (i.e., the date the filing is received by the Secretary of State).

**Please note:** A corporation’s regulations, bylaws and other internal documents are not required to be filed with the Ohio Secretary of State’s Office.

## Choosing the Corporate Name

A corporation's Articles must include a corporate name. Under Ohio law, corporate names must be distinguishable from the name of any other domestic or foreign corporation, limited liability company, limited liability partnership, limited partnership, or trade name previously registered with the Secretary of State. If a name is not distinguishable (i.e., conflicts with a previously registered name), it is generally unavailable for registration without consent from the prior registrant.

Before filing Articles, please check the availability of the corporate name you wish to use. To check name availability, you may conduct a search on the Secretary of State's website, *www.OhioSecretaryofState.gov*, call (877) SOS-FILE (877-767-3453), or e-mail the Secretary of State at *busserv@OhioSecretaryofState.gov*.

If a corporation submits Articles using a name that is not distinguishable based upon the Secretary of State's records, the Articles will be rejected. The rejection letter will identify the previously-registered, conflicting name and provide contact information for the name's registrant so that the corporation may request written consent to use the name. If the prior registrant gives consent, the corporation must submit with its Articles the Consent for Use of Similar Name (Form 590). If the prior registrant refuses consent, a new corporate name must be chosen.

The Secretary of State's Office is authorized to cancel a corporation's license under certain circumstances. The office must hold a canceled corporation's name for one year from the date of cancellation to give the corporation an opportunity to correct the reason for cancellation and return to good standing using its original name. A canceled corporation lacks legal authority to act and, therefore, cannot consent to the use of its name unless and until it is reinstated. Because of this requirement, if you wish to use a canceled corporation's name, you must generally wait one year from the date of cancellation to register the name.

**Please note:** The Secretary of State will make the final determination on the availability of a business name when the Articles are filed. It is a good idea not to order signs, letterhead or other supplies reflecting the corporate name until the name is registered. Also consider having two or three alternative corporate names in mind in case the desired name is unavailable.

A trade name or fictitious name can be registered by filing a Name Registration (Form 534A). This form can be filed online at the Secretary of State's Ohio Business Central website at [www.OHBusinessCentral.com](http://www.OHBusinessCentral.com). The filing fee is \$39.00.

## Special Name Considerations

Some corporate names are subject to unique name requirements or restrictions. For example, if a corporation wishes to use the word "bank" or "trust" in its name, it must seek approval from the Ohio Department of Commerce - Division of Financial Institutions before filing its Articles with the Secretary of State. Please refer to the Guide to Name Availability on the Secretary of State's website to learn more regarding specific name requirements and restrictions.

## Name Reservation

If you choose a business name that is available but are not ready to file the corporation's Articles with the Secretary of State's Office, you may reserve the name. A Name Reservation grants the applicant exclusive rights to use the name for a period of 180 days. The Articles may be filed any time within that 180-day period to form the corporation using the reserved name. After 180 days, the Name Reservation will expire, and the name will again become available for anyone to use. To reserve a name for a proposed new corporate name, please submit the Name Reservation (Form 534B) and \$39.00 filing fee.

## Appointing a Statutory Agent

At the time of filing its Articles, a corporation is required to appoint a statutory agent. The statutory agent is the person or corporation designated to accept any legal process, notice or demand that is served upon the company and is responsible for sharing this information with the corporation.

**Please note:** Banks, trust companies, insurance companies, and corporations that are defined under Ohio law as a public utility for taxation purposes are not required to appoint a statutory agent. These types of corporations have registration requirements with other state and/or federal regulatory agencies.

The statutory agent must be one of the following: (1) A natural person who is a resident of this state; or (2) A domestic or foreign corporation, nonprofit corporation, limited liability company, partnership, limited partnership, limited liability partnership, limited partnership association, professional association, business trust, or unincorporated nonprofit association that has a business address in this state. If the agent is a business entity then the agent must meet the requirements of Title XVII of the Revised Code to transact business or exercise privileges in Ohio.

The Original Appointment of Statutory Agent must include the statutory agent's name and address. The statutory agent **must sign to accept the appointment**. For convenience, the Original Appointment of Statutory Agent has been incorporated into the Articles form.

In the event the name or address of a company's statutory agent changes, or the statutory agent resigns or dies, the entity must choose a new statutory agent and submit the Statutory Agent Update (Form 521) and filing fee of \$25.00. This form can be filed online at the Secretary of State's Ohio Business Central website at [www.OHBusinessCentral.com](http://www.OHBusinessCentral.com).

If the Secretary of State learns that a corporation has failed to maintain a statutory agent, the secretary will notify the corporation that a new statutory agent must be appointed. If the corporation fails to appoint a new statutory agent within 30 days of the notice, the Secretary of State's Office is authorized to cancel the corporation's Articles and revoke its authority to conduct business in Ohio. Once canceled, the corporation cannot legally conduct business in Ohio until it appoints a new statutory agent and returns to good standing.

## Authorized Shares Fee

The minimum filing fee for Articles is \$99.00. For that fee, a corporation is entitled to authorize up to 990 shares of stock. If a corporation's Articles authorize more than 990 shares of stock, an additional fee must be paid at the time of filing. The maximum filing fee for any corporation's Articles is \$100,000.00. To determine the amount of the shares fee your corporation must pay, please visit the Secretary of State's website and download the "Shares Calculator" located within the "Filing Forms & Fees Schedule" section or call a customer service representative at (877) SOS-FILE (877-767-3453). The authorized shares fee structure is provided in Ohio Revised Code Section 111.16.

In the event that a corporation later increases the number of authorized shares, either by amending its Articles or as the result of a merger, consolidation or conversion, an additional fee must be paid. However, the corporation is only required to pay the shares fee on the number of newly authorized shares and not on those shares previously authorized. For example, if a corporation authorizes 5,000 shares in its original Articles, it must pay a total fee of \$300.00. If the corporation later amends its Articles and increases the total number of authorized shares to 10,000, it must pay an additional shares fee of \$250.00 for the newly authorized 5,000 shares. The corporation is not required to pay for the original 5,000 shares a second time.

## **Additional Corporate Filings**

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Over the life of a corporation, additional filings with the Ohio Secretary of State may be required. Although for-profit corporations are not required to submit annual or biennial filings, certain actions taken by the corporation may trigger a filing requirement.

The following is information regarding some of the most common filings the Secretary of State's Office receives from corporations. This information is not intended to be exhaustive. You should consider consulting legal counsel and/or the Ohio Revised Code to determine whether and when additional filings must be made with the Secretary of State's Office.

### **Amendments**

As provided in Ohio Revised Code Sections 1701.69 and 1701.72, a corporation may amend its Articles or adopt Amended Articles. For example, a corporation's shareholders may vote to change the corporation's name, enlarge the number of authorized shares or change the corporation's purpose clause.

If a corporation amends its Articles or adopts Amended Articles, the corporation must file a Certificate of Amendment (Form 540) with the Ohio Secretary of State's Office. Please see Ohio Revised Code Section 1701.73 for additional details regarding the Certificate of Amendment. The fee for filing a Certificate of Amendment is \$50.00 plus any shares fee required for an increase in the number of authorized shares as provided in the amendment. You should consider consulting legal counsel and/or the Ohio Revised Code to determine whether and when additional filings must be made with the Secretary of State's Office.

## **Mergers and Consolidations**

Under Ohio law, a corporation may merge or consolidate with other types of business entities. A merger is the combining of one or more business entities (also known as merging entities) into one existing entity (also known as the surviving entity). All other entities merging into the surviving entity will cease to exist.

A consolidation differs from a merger in that two or more entities (also known as constituent entities) combine to form an entirely new entity. All consolidating entities cease to exist following the consolidation.

If an Ohio corporation is involved in a merger or consolidation, a Certificate of Merger (Form 551) or Certificate of Consolidation (Form 550) must be filed with the Ohio Secretary of State and accompanied by a \$99.00 filing fee. Under certain circumstances, additional documentation may also be required. Please refer to Ohio Revised Code Section 1701.81 for details regarding filing requirements.

## **Conversions**

A conversion takes place when a domestic or foreign entity converts into a different type of domestic or foreign entity. The Ohio Revised Code chapter governing each type of entity must permit the conversion. For example, an Ohio corporation (the converting entity) may convert into an Ohio limited liability company (the converted entity) so long as the Ohio Revised Code chapters governing corporations and limited liability companies permit the conversion.

Additionally, a domestic corporation may convert into a foreign corporation. When two different jurisdictions are involved in a conversion, the laws of each jurisdiction must permit the conversion. For example, if an Ohio corporation converts to a Delaware LLC, the laws of Ohio and Delaware must both permit the conversion.

Ohio law currently permits corporations, limited liability companies, limited partnerships, limited liability partnerships and general partnerships to convert. Please consult Ohio Revised Code Sections 1701.782 and 1701.792 for additional information regarding corporate conversions.

When a corporation adopts a declaration of conversion, the converting corporation must file a Certificate of Conversion (Form 700 or 800) with the Secretary of State's Office accompanied by a \$99.00 filing

fee. Please refer to Ohio Revised Code Section 1701.811 for more information regarding filing requirements.

## **Cancellation and Reinstatement**

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### **Cancellation**

The Secretary of State's Office is authorized to cancel a corporation's license to do business in Ohio as follows:

- By order of the tax commissioner when a corporation has failed to pay taxes or file required tax reports.
- When a corporation has failed to maintain a statutory agent and does not cure its failure upon notice from the Secretary of State.
- When ordered to do so by a court of law.
- When a professional association has failed to file a biennial report.

### **Reinstatement Following Cancellation**

#### **Failure to Pay Ohio Taxes**

When a corporation is canceled for nonpayment of taxes, it can be reinstated after it has cleared its tax obligation with the Ohio Department of Taxation. Please take the following steps when seeking reinstatement after a tax cancellation:

- Contact the taxpayer services division of the Ohio Department of Taxation to determine the exact amount of corporate taxes due and/or any other issues the company must resolve to become reinstated.
- Resolve any outstanding tax issues. Once any outstanding tax issues are resolved, the tax department will issue the corporation a Certificate of Tax Clearance, also known as a D-3 Certificate, showing that the corporation has no outstanding tax obligations.
- File the D-3 Certificate and a filing fee of \$25.00 with the Secretary of State's Office. Until the D-3 Certificate is filed with our office the corporation is not reinstated.

**Please note:** Even if you believe the tax cancellation was done in error, please contact the Ohio Department of Taxation. Until the tax department has confirmed that all issues have been

resolved, the Secretary of State's Office cannot take action to reinstate a corporation that has been tax canceled.

If the Ohio Department of Taxation erred in canceling the corporation, the Ohio Department of Taxation will notify the Secretary of State directly. Upon receipt of the Ohio Department of Taxation's notice, the corporation will be reinstated without further action by the corporation.

### **Failure to Maintain Statutory Agent**

When a corporation is canceled for failure to maintain a statutory agent, it must file the Reinstatement and Appointment of Agent (Form 525A) and filing fee of \$25.00 to be reinstated.

### **Failure of Professional Corporation to File a Biennial Report**

When a professional corporation is canceled for failure to file a Biennial Report (Form 520), it must file the delinquent report(s), a Reinstatement (Form 525B) and a filing fee of \$25.00 with our office to be reinstated.

## **What Happens to a Corporate Name Upon Cancellation?**

Pursuant to Ohio law, the Secretary of State's Office will hold a canceled corporation's name for a period of one year from the date of cancellation so that the corporation may reinstate using its original corporate name.

If reinstatement is not made within one year, the entity's name will become available for registration by another organization. If, after the one-year period, another organization registers the name and the canceled corporation later wishes to reinstate, the canceled corporation must file a Certificate of Amendment (Form 540) to change its corporate name simultaneously with reinstatement.

## **Other Corporate Types**

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### **Nonprofit Corporations**

Nonprofit corporations are corporations organized for purposes other than monetary gain and strive to improve the communities they serve. Please review the Secretary of State's publication entitled *Guide to Starting a Nonprofit Organization in Ohio* for more detailed information on nonprofit corporations.

## Foreign Corporations

A foreign corporation is a corporation organized under the laws of another state or foreign country. A foreign corporation must obtain a license from the Ohio Secretary of State **before** conducting business in Ohio by filing either the Foreign Corporation Application for License (Form 530A) or the Foreign Nonprofit Corporation Application for License (Form 530B). For both applications, the filing fee is \$99.00. The application must be accompanied by a Certificate of Good Standing from the Secretary of State or other registering office in the corporation's home state. The Certificate of Good Standing must be dated no earlier than 90 days prior to submission and must include the corporation's exact name and statement that the corporation is in good standing.

At the time it applies for a license, a foreign corporation must appoint a statutory agent (sometimes referred to as a "designated agent") to accept service of process on behalf of the corporation within Ohio. A foreign corporation may surrender its license to conduct business in Ohio at any time by filing a Certificate of Surrender (Form 564).

A foreign corporation may obtain a temporary license (Form 530A) to do business in Ohio for a period of one year. A single foreign corporation may be permitted no more than two temporary licenses within a period of three years. The filing fee for a temporary license is \$99.00.

## Professional Associations

Certain types of licensed professionals may form a professional association to offer a professional service. Ohio Revised Code Chapter 1785 governs professional associations and provides a list of the professions, including dentists, architects, attorneys and professional engineers, that may form this type of corporation. Only individuals licensed or legally authorized to conduct the services for which the corporation is formed may participate in the ownership of a professional association.

A professional association is required to file a Biennial Report (Form 520) in even-numbered years to identify all of its shareholders as of June 30 of the filing year and certify that each is licensed to practice the profession for which the corporation was formed. The report form must be filed no later than 30 days after June 30 and will not be accepted before June 30. The filing fee for the Biennial Report is \$25.00. If a

professional association fails to submit its report, the Secretary of State is authorized to cancel the corporation's license to do business in Ohio.

## Frequently Asked Questions

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**Q: What constitutes “transacting business” in Ohio rendering a foreign corporation subject to registration requirements?**

A: Whether a foreign corporation is transacting business in Ohio depends upon a variety of factors. Generally, a corporation is transacting business in this state if it enters the state through its agents and conducts its usual business in a continuous, not merely sporadic, nature. However, it is important to note that this determination is fact-intensive and will depend upon the conduct of each corporation. Counsel to the corporation should determine whether registration is required.

**Q: Is a tax-canceled corporation required to reinstate prior to dissolving?**

A: No. Ohio Revised Code Section 1701.86(D)(4) provides that the directors of a corporation may dissolve the corporation if it has been tax-canceled and does not wish to reinstate.

**Q: How can I serve a complaint on a corporation that has failed to maintain a valid statutory agent?**

A: Pursuant to Ohio Revised Code Section 1701.074(H), service may be made upon the Secretary of State. You must submit (1) four copies of the summons and complaint; (2) a cover letter requesting service pursuant to 1704.07(H); (3) an affidavit stating the agent cannot be found, no longer has the address listed in the Secretary of State's Office, or the corporation failed to maintain an agent; (4) and a filing fee of \$5.00.

**Q: If I serve a corporation through the Secretary of State, will the office notify me that service has been made?**

A: Yes. After completing service upon a corporation that has failed to maintain a statutory agent, the Secretary of State will send you a “Proof of Service” certificate indicating that service has been made pursuant to Ohio Revised Code Section 1701.04(H).

**Q: Is an insurance company required to submit its Articles of Incorporation to the Ohio Secretary of State?**

A: Yes. However, the Articles must be approved by the Department of Insurance and the Attorney General's office before they can be

filed. The Secretary of State will forward any such Articles to the Department of Insurance to obtain the necessary approvals and will file the Articles once the approvals are obtained.

**Q: My corporation name includes the word “bank” even though it is not a banking institution. Do I need approval from the Department of Commerce - Division of Financial Institutions to use the name?**

A: Yes. The Ohio Department of Commerce - Division of Financial Institutions must approve any business name that includes the word “bank” or “trust,” regardless of the corporation’s business activities. If, for example, a real estate development company wishes to use the name “East Bank Condominiums,” the name must be approved before it can be filed with the Secretary of State.

**Q: How does a corporation obtain approval from the Department of Commerce - Division of Financial Institutions for a corporate name that includes the word bank or trust?**

A: Please submit the Articles of Incorporation to the Department of Commerce - Division of Financial Institutions (DFI) **before** submitting the Articles to the Secretary of State’s Office. If the name is acceptable DFI will issue a certificate of approval, which must be submitted to the Secretary of State with the corporation’s Articles. The division’s address is located at the back of this publication.

**Q: How does the Secretary of State record the name of a foreign corporation if its name conflicts with a business name already on record?**

A: If a foreign corporation’s name conflicts with a name already on record, and the prior registrant will not consent, the foreign corporation must choose an assumed name to operate under in Ohio. When the foreign corporation registers, the Secretary of State will place the corporation’s home state name in parentheses so that the record links the two business names and clearly indicates that the foreign corporation has met its registration obligations in Ohio.

## Submitting Filings

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For quick and accurate service, complete filing forms online at [www.ohbusinesscentral.com](http://www.ohbusinesscentral.com) and pay with any major credit card. Filings will either be processed automatically upon submission or a review may be required and approval certificate will be sent to your email address after submission.

If you prefer, please obtain a filing form to be submitted by mail or dropped off in person at [www.OhioSecretaryofState.gov](http://www.OhioSecretaryofState.gov). Please mail the form to the address provided on the first page of the filing form as well as a check, money order or credit card authorization form.

To submit a filing in person please go to the Secretary of State's Client Service Center at 180 E. Broad St., suite 103 (Ground Floor), Columbus, OH 43215 between 8 a.m. and 5 p.m., Monday to Friday. The Client Service Center is closed on holidays and the day after Thanksgiving.

## Expedite Service

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The Ohio Secretary of State offers three levels of expedite service for filings. The expedite level 1 filing may be mailed, submitted in person or filed online. Levels 2 and 3 may only be submitted in person at the Client Service Center or filed online.

Levels of Expedite	Additional Fee	Turnaround Time
Expedite 1	\$100.00	2 Business Days
Expedite 2	\$200.00	1 Business Day
Expedite 3	\$300.00	4 Hours*

The expedite filing fee must be added to each filing submitted. If only some of your filings require expedite service, please submit a separate check for the expedited filings.

In the event of an expedite 3 filing containing an error, the customer will be notified. If a filing is re-submitted by 1:00 p.m., the filing will be processed by 5:00 p.m.

**\*Please note:** Expedite level 3 filings submitted after 1:00 p.m. will be available the next business day.

## Contact Business Services

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### **Ohio Secretary of State**

Business Services Division  
180 E. Broad St., 16th floor  
Columbus, Ohio 43215  
(614) 466-3910  
(877) SOS-FILE (877-767-3453)  
TTY: (614) 466-0562  
Toll Free TTY: (877) 644-6889  
Fax: (614) 995-2238

### **Walk-In Client Service Center**

180 E. Broad St., Suite 103 (ground floor)  
Columbus, Ohio 43215  
E-mail: [busserv@OhioSecretaryofState.gov](mailto:busserv@OhioSecretaryofState.gov)  
Website: [www.OhioSecretaryofState.gov](http://www.OhioSecretaryofState.gov)  
File online: [www.OHBusinessCentral.com](http://www.OHBusinessCentral.com)

## Available Resources

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This guide focuses on the forms and processes of the Secretary of State's Office with respect to forming a for-profit corporation in Ohio. However, there are other agencies that regulate and/or assist Ohio corporations. Below is a list of some state agencies that a new corporation should contact to learn more about additional legal requirements or to obtain useful business information.

### **Ohio Attorney General**

30 E. Broad St., 14th floor  
Columbus, Ohio 43215  
(614) 466-4986  
Toll Free: (800) 282-0515  
[www.ohioattorneygeneral.gov](http://www.ohioattorneygeneral.gov)

### **Ohio State Bar Association**

(800) 282-6556  
[www.ohiobar.org](http://www.ohiobar.org)

### **Ohio Chamber of Commerce**

(614) 228-4201  
[www.ohiochamber.com](http://www.ohiochamber.com)

### **Ohio Civil Rights Commission**

30 E. Broad St., 5th floor  
Columbus, Ohio 43215  
(614) 466-2785  
[www.crc.ohio.gov](http://www.crc.ohio.gov)

### **Ohio Department of Commerce**

77 S. High St., 23rd floor  
Columbus, Ohio 43215  
(614) 466-3636  
[www.com.state.oh.us](http://www.com.state.oh.us)

### **Division of Financial Institutions**

77 S. High St., 21st floor  
Columbus, Ohio 43215  
(614) 728-8400  
[com.ohio.gov/fiin](http://com.ohio.gov/fiin)

**Ohio Development Services Agency**

77 S. High St.  
Columbus, Ohio 43215-6130  
Toll Free: (800) 848-1300  
*development.ohio.gov*

**Ohio Economic Development Association**

(800) 632-7763  
*www.ohioeda.com*

**Ohio Department of Health**

246 N. High St.  
Columbus, Ohio 43215  
(614) 466-3543  
*www.odh.ohio.gov*

**Ohio Department of Insurance**

50 W. Town St., Suite 300  
Columbus, Ohio 43215  
(614) 644-2658  
Consumer Hotline: (800) 686-1526  
Fraud Hotline: (800) 686-1527  
OSHIIP Hotline: (800) 686-1578  
TDD Number: (614) 644-3745  
*www.insurance.ohio.gov*

**Internal Revenue Service**

Individuals: (800) 829-1040  
Businesses: (800) 829-4933  
Exempt Organizations: (800) 829-5500  
*www.irs.gov*

**Ohio Department of Job & Family Services**

30 E. Broad St., 32nd floor  
Columbus, Ohio 43215  
(614) 466-2455  
*jfs.ohio.gov*

**JobsOhio**

*jobs-ohio.com*

**National Federation of Independent Business - Ohio**

(614) 221-4107

[www.nfib.com/ohio](http://www.nfib.com/ohio)

**Ohio New Hire Reporting Center**

(888) 872-1490 ext. 300

[www.OH-NewHire.com](http://www.OH-NewHire.com)

**Ohio Business Gateway**

(866) OHIO-GOV (644-6468)

[ohiobusinessgateway.ohio.gov](http://ohiobusinessgateway.ohio.gov)

**Ohio Revised Code Online**

[codes.ohio.gov](http://codes.ohio.gov)

**Ohio Relay for the Hearing Impaired**

(800) 676-3777

**SCORE Ohio Chapters**

[www.scoreworks.org/ohio.htm](http://www.scoreworks.org/ohio.htm)

**Small Business Administration**

401 N. Front St., Suite 200

Columbus, Ohio 43215

(614) 469-6860

[www.sba.gov](http://www.sba.gov)

**Ohio Society of Certified Public Accountants**

(800) 686-2727

[www.ohiocpa.com](http://www.ohiocpa.com)

**State of Ohio**

[www.ohio.gov](http://www.ohio.gov)

**Ohio Department of Taxation**

4485 Northland Ridge Blvd.

Columbus, Ohio 43229

(888) 405-4039

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

**Ohio Bureau of Workers' Compensation**

30 W. Spring St.

Columbus, Ohio 43215

(800) OHIO-BWC

[www.bwc.ohio.gov](http://www.bwc.ohio.gov)

# Helpful steps as you further develop your business or organization

## **1. Register with the Ohio Secretary of State.**

Register online at [www.OHBusinessCentral.com](http://www.OHBusinessCentral.com) or find the forms needed to file for your business at [www.OhioSecretaryofState.gov](http://www.OhioSecretaryofState.gov).

## **2. Contact the Internal Revenue Service (IRS) to obtain an Employer Identification Number (EIN).**

Additional information and an online application are available at [www.irs.gov](http://www.irs.gov) - search "EIN."

## **3. Then, open a bank account.**

You will need your EIN to open a bank account.

## **4. Contact the Ohio Department of Taxation.**

Register with the Ohio Department of Taxation at [www.tax.ohio.gov](http://www.tax.ohio.gov). The Ohio Department of Taxation can assist businesses in determining state and local tax obligations.

## **5. Report newly hired and re-hired employees to the Ohio New Hire Reporting Center.**

Report employee information at [www.OH-NewHire.com](http://www.OH-NewHire.com). More information can be obtained by contacting the Ohio New Hire Reporting Center at (888) 872-1490 ext. 300.

## **6. Contact the Ohio Bureau of Workers' Compensation.**

If your business or organization has an employee or employees visit [www.bwc.ohio.gov](http://www.bwc.ohio.gov) under "Employers."

## **7. Contact the Ohio Department of Job & Family Services.**

Employers may be required to establish an Unemployment Compensation Tax Account with the Ohio Department of Job & Family Services. Visit [jfs.ohio.gov](http://jfs.ohio.gov) - search "Employer."

## **8. Finally, obtain the proper licenses and permits.**

The Ohio Business Gateway, [www.business.ohio.gov](http://www.business.ohio.gov), "Licenses & Permits" page provides a list of professional licenses and business permits necessary to do business in Ohio. Contact your county and local government to determine if any special requirements exist for your type of business.

### **Special Considerations for Nonprofit Organizations**

**Apply for tax exemption.** Visit [www.irs.gov](http://www.irs.gov) to apply to become a tax-exempt organization. Also, contact the Ohio Department of Taxation and your county and local governments to determine how to apply for applicable exemptions.

### **Register with the Ohio Attorney General's Office if entity is a charitable organization.**

Ohio requires charitable organizations located in Ohio and groups that ask Ohioans for contributions to register and file annual reports. Please go to [www.ohioattorneygeneral.gov](http://www.ohioattorneygeneral.gov) for more information.

**Apply for a nonprofit postal permit.** Apply for a nonprofit mailing permit from the United States Postal Service at [www.usps.com](http://www.usps.com).

**Disclaimer: The information contained in this document is not legal or accounting advice. You should consult a legal or accounting professional.**

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**FRANK LAROSE**  
Ohio Secretary of State



**Business Services Division**

180 East Broad Street, 16th floor  
Columbus, Ohio 43215

Telephone: (614) 466-3910

Toll Free: (877) SOS-FILE (877-767-3453)

TTY: (614) 466-0562

Toll Free TTY: (877) 644-6889

E-mail: [busserv@OhioSecretaryofState.gov](mailto:busserv@OhioSecretaryofState.gov)

On the web: [www.OhioSecretaryofState.gov](http://www.OhioSecretaryofState.gov)

File online: [www.OHBusinessCentral.com](http://www.OHBusinessCentral.com)

**Walk-in Client Service Center**

180 East Broad Street, Suite 103 (ground floor)  
Columbus, Ohio 43215