

STARTING A BUSINESS

RESOURCE GUIDE

for LOGAN COUNTY OHIO

**Local, State and Federal
Guidelines to
Permits, Licenses and
Taxes**



**Logan County Community Improvement Corporation
Downtown Bellefontaine Partnership**

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PERMITS, LICENSES AND TAXES:

5 Steps to Incorporating Your Business

1. Choose the name
2. Prepare your Articles of Incorporation
3. Write your Bylaws
4. Hold an organization meeting
5. Issuance of stock

NOTE: The articles of incorporation are the main structure of your company.

NOTE: Must call the Corporation Department to reserve the corporate name.

Note: The bylaws of a corporation are the internal rules and regulations by which the corporation intends to operate – kept in minute books.

BUSINESS STRUCTURE

The ways in which you can structure your organization are as follows: Sole Proprietorship, Partnership, corporation, Limited Liability Company (L.L.C.), and a Limited Liability Partnership (L.L.P.). **The Downtown Bellefontaine Partnership, Inc. strongly encourages individuals to seek the professional advice of a reputable business attorney and accountant for further assistance in starting a business.**

SOLE

A **sole proprietorship** is a business owned, and generally operated, by one person PROPRIETORSHIP who realizes the full profit from the business. The owner is also responsible for all the debts and assumes all of the risk and liabilities.

PARTNERSHIP

A **partnership** is an association of two or more persons with the purpose of forming and operating a business enterprise. It is strongly recommended that all partnerships have a written agreement in order to minimize any future disagreements about the business operation. The two types are **General Partnership**, which actively participate in the management of the business and have unlimited liability for the business. The second is **Limited Partners**, which cannot actively participate in the management of the business and are liable only for the amount they have agreed to invest. Both types require completion of a registration application with the Secretary of State.

CORPORATION

A **Corporation** is a legal structure which exists separately from the people who create it. When incorporators file Articles of Incorporation with the Secretary of State, the corporation becomes a legal entity and its continuity is unaffected by death or the transfer of stock shares by any or all owners. A bi-annual report must be filed to maintain corporate status. Profits from the corporation are taxed either at the corporate level or the individual level. However, you may wish to talk with your accountant concerning the "S Corporation" tax filing status.

PERMITS, LICENSES AND TAXES:

With this type of corporation, profits are passed through to the individual stockholders, much the same way as in a partnership, with the result that there is no federal income tax to the corporation as an entity. There is a limited number of shareholders and only one class of stock

A **Limited Liability Company (L.L.C.)** is an entity with both members and managers as specified in the Articles of Organization. An L.L.C. offers the advantages of limited personal liability and in some cases, taxing benefits similar to a partnership. Legal counsel is highly recommended in order to properly establish your company to meet the specific requirements necessary to qualify for the special taxing benefits.

LIMITED LIABILITY
COMPANY (L.L.C.)

A **Limited Liability Partnership (L.L.P.)** is the newest business structure available in the State of Ohio. L.L.P.'s must contain at least two partners. Legal representation is highly recommended in order to establish your partnership to meet the requirements of the state statute.

LIMITED LIABILITY
PARTNERSHIP
(L.L.P.)

	Sole Proprietorship	Partnership	Corporation
ADVANTAGES	Low start-up costs Greater freedom from regulation Owner in direct control Minimum working capital requirements Tax advantage to small owner All profits to owner	Ease of Formation Low start-up costs Additional sources of venture capital Broader management Limited outside regulations	Limited liability Specialized management Ownership is transferable Continuous existence Legal entity Easier to raise capital Unity of action having centralized authority in board of directors
DISADVANTAGES	Unlimited liability Lack of continuity More difficult to raise capital	Unlimited personal liability Lack of continuity Divided authority Difficulty in raising additional capital Hard to find suitable partners	Closely regulated Most expensive to organize Charter restrictions Extensive record keeping necessary Double taxation, except when organized as an "S Corporation" Difficult to liquidate investment

FEDERAL REGULATIONS

Businesses must have a taxpayer identification number so the Internal Revenue Service (IRS) can process tax returns. The identification number may be a **Social Security Number (SSN)** or an **Employer Identification Number (EIN)** depending on the organization of the business.

EMPLOYER IDENTIFICATION

You need an **Employer Identification Number (EIN)** if you:

- * are registered with the Ohio Secretary of State as a legal partnership, corporation, non-profit organization (there may be some exceptions) or
- * Have a Keogh retirement plan or
- * Pay wages to employees or
- * Are required to withhold taxes or
- * Are required to file an excise, fiduciary, or alcohol, tobacco and firearms return

NOTE: Certain trusts and estates may also be required to have an **EIN**. Sole Proprietors and informal partnerships **without** employees must file using their **Social Security Number (SSN)**.

OBTAINING AN EIN

You may **obtain an EIN** in three ways via mail, fax or telephone.

- 1) Tele-TIN may be used to receive an **EIN** number within 24 hours by telephone. To receive an **EIN** by Tele-TIN you must complete an **SS-4** form titled **Application for Employer Identification Number**, call the IRS at 634.447.4955, supply the information requested from your completed **SS-4** form, record the **EIN** number given to you by the IRS Representative on the **SS-4** form, and fax the signed form to the IRS at 800.800.8000. Detailed instructions are provided on the back of the **SS-4** form. [See appendix]
- 2) To receive an **EIN** by mail, complete the **SS-4** form, sign the form, and send it to the **IRS, Attention Entity Control, Cincinnati, OH 45999**. It will take approximately four to five weeks to receive your **EIN** number.
- 3) To receive an **EIN** by fax, complete the **SS-4** form, sign the form and fax to 631.447.8960 available 24 hours a day. The IRS will notify the authorized person of the **EIN** assigned, by fax if requested, in 3 to 5 workdays. Otherwise a notice will be sent by mail within two weeks.

NOTE: An **SS-4** form [see appendix] may be obtained by visiting the local IRS branch listed in the resource guide at the back of this book or by calling 800.829.1040 to request the form by mail.

Whenever you change the origination of your business or the ownership of a business, you must apply for a new **EIN**.

FEDERAL REGULATIONS

There are 4 types of business taxes:

- | | |
|--|--|
| <p>1) Income Tax must be paid by every business! Federal Income Tax (FIT) is a pay-as-you-go tax. You will generally pay the tax during the year as the business earns income, usually on a quarterly basis. FIT should be submitted on FORM 941. [See appendix]</p> <p>NOTE: At the end of the year, sole proprietors must file a Schedule C (Form 1040) in addition to their personal tax form. Partnerships must file Form 1065. Corporations must file Form 1120 and "S Corporations" must file Form 1120-S. [See appendix for all forms example]</p> | <p>BUSINESS TAXES</p> |
| <p>2) Self-Employment Tax includes Social Security and Medicare taxes (FICA) for individuals who work for themselves, including sole proprietors, self-employed farmers, fishermen, and members of a partnership.</p> | <p>FEDERAL INCOME</p> <p>SELF-EMPLOYMENT</p> |
| <p>3) Employment taxes are paid on employees. Employment taxes include the following: Federal Income Tax withholding, Social Security and Medicare taxes, and Federal Unemployment Taxes. Businesses with employees are required to withhold federal income tax from employee's wages. Social Security and Medicare costs are split between the employer and the employee. Businesses with one or more employees may be required to pay Federal Unemployment Taxes. Employment taxes should be reported on Form-941. Federal Unemployment Taxes should be submitted on Form 940 or 940 EZ. [See appendix]</p> | <p>EMPLOYMENT</p> |
| <p>4) Excise Tax may be required if you manufacture or sell certain products. Please check with the IRS for more information.</p> <p>NOTE: Sole Proprietors, Partnerships, and Shareholders in "S Corporations" pay quarterly, estimated federal income tax, social security and Medicare taxes to avoid penalties if their estimated income tax and self-employment tax will be more than \$500. These taxes are filed on Form 941.</p> | <p>EXCISE</p> |

With "**as needed**" or "**contract**" based employees you may still have to pay employee taxes even though your employees may work only occasionally. The IRS conducts free Small Business Tax Workshops. You may contact them at 800.829.1040 or go to www.irs.gov/smallbiz and click on SB Workshops.

<p>A Copyright, Trademark, or Patent is registered with the Federal Government. You may receive more information on copyrights, trademarks, and patents by calling the Federal Information Center at 800.688.9889.</p>	<p>COPYRIGHT TRADEMARKS PATENTS</p>
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A **Copyright** refers to the protection of literary works, music, computer software, or other written materials.

FEDERAL REGULATIONS

A **Trademark** is either a name, symbol, logo or other device that identifies a product or service.

A **Patent** is granted by the government to inventors to protect their ideas for a certain period of time.

FEDERAL POSTING You may be required to post the following notices within your business: Fair Labor Standards Act, Employee Polygraph Protection Act, Your Rights under the Family and Medical Leave Act, and Equal Employment Opportunity, and It's the Law.

NOTE: To receive labor posters contact the **U.S. Department of Labor, Wage and Hour Division, 200 N. High St, Room 817 Federal Office Building, Columbus, OH 43215 614.469.5677.**

For an equal employment opportunity poster, contact the **Equal Employment Opportunity commission, 1660 W. Second St, Suite a50, Cleveland, OH 44113 800.669.4000.**

TELEPHONE
CONSUMER

The telephone Consumer Protection Act (TCPA) of 1991, as amended, placed restrictions on the use of telephones, automatic telephone dialing systems (auto dialers), artificial or prerecorded voice messages, and facsimile (fax) machines for sending unsolicited advertisement. **Calls cannot be made prior to 8:00 am or after 9:00 pm local time.** These rules do not yet apply to unsolicited messages sent via the Internet or e-mail.

TELEPHONE

The law requires businesses placing live (not recorded) **telephone advertisements to a home** to maintain a record of those homes which have requested that future telephone calls from your company stop. The records must be maintained for a full ten years and you **may not** make further calls to homes of the "do-not-call" list. (These regulations do not apply to business-to-business calls.) In addition, **all sales calls must** (whether placed to a business or to a home) identify the name of the person calling, the name of the person or company being represented, and a telephone number or address for contacting the person calling.

FEDERAL REGULATIONS

In general, **auto dialer** calls can only be placed to businesses, not the homes. Auto dialers (computerized voice or pre-recorded messages) must clearly state that they are auto dialer calls **at the beginning of the message**. The telephone number or address of the company calling must be given during or after the message, and cannot be the number or the auto dialer placing the call nor a number for which a charge would be assessed. **Auto dialers cannot be used to place calls** to emergency telephone lines, hospitals, doctors or clinics, fire or police, health care patient rooms, paging services, cellular services, or another telecommunication for which the person being called could be charged for the call.

Unsolicited faxes are prohibited. "No person may transmit an advertisement describing the commercial availability or quality of any property, good, or services to another fax machine **without the prior and express permission** or invitation of the owner of the fax machine." The FCC rules also require that **any message sent to a fax** machine must clearly mark on the first page of the message: the date and time the message is sent; the identity of the sender; the telephone number of the sender or of the sending fax machine.

FACSIMILE
REGULATIONS

NOTE: For more information on the FCC rules regarding TCPA contact them at: **Federal Trade Commission, Public Reference Branch, Drop H 240, 6th Street and Pennsylvania Avenue, NW, Washington, DC**. They can also be reached at their web site www.ftc.gov.

STATE REGULATIONS

Contact the 1st Stop Business Connection at 800.248.4040 for a packet of information covering permits and licensing, developing a business plan, firing employees, incorporating, paying taxes, patenting inventions, and obtaining copyrights, trademarks and product codes. You may also contact the Secretary of State at 877.767.3453, or via e-mail at busserv@sos.state.oh.us.

State laws must be mastered before you can successfully operate your business

6 Step State Process

1. Registering your business entity
2. Registering your corporate name
3. Complying with security laws
4. Obtaining your business license and permits
5. Complying with tax laws
6. Understanding employee and labor laws

If you decide to **incorporate**, create a **limited liability partnership**, or a **limited partnership**, it is handled through the **Ohio Secretary of State's Office, Corporations Division**. The state of Ohio does NOT require you to register if you are forming a **Sole Proprietorship or General Partnership**.

Corporations

If you are incorporating, the Secretary of State's Office will supply you with an application, titled "Articles of Incorporation." [See appendix] Once the information is properly completed, submit the application along with a \$125 filing fee. Contact the Secretary of State for the appropriate forms. [See appendix State Form 113-ARF] The first step in the actual formation of your corporation would be to contact the corporation filing and services division at 614.466.3910 or 877.SOS.FILE.

NOTE: The name of every corporation within Ohio **must** end with or include "Company," "Co.," "Corporation," "corp.," "Incorporated," or "Inc."

Nonprofit Corporation

Similar to a corporation, a nonprofit corporation must file the Articles of Incorporation provided by the Secretary of State. The filing fee is \$125. [See appendix State Form 114-ARN]

Note: The Articles of incorporation of a nonprofit name need not include a corporate ending.

STATE REGULATIONS

Limited Liability Company (L.L.C.)

LIMITED
LIABILITY
COMPANY

To establish a limited liability company, an individual must file Articles of Organization with the Secretary of State's Office. The filing fee is \$125. [See appendix State Form 115-LCA]

NOTE: The name of the limited liability company **must** include the words "limited liability company," "LLC," "L.L.C.," "Ltd.," "limited," or Ltd" and must be distinguishable upon the Secretary of State's records from previously filed limited liability company names, corporate names, or any limited liability partnership, limited partnership and trade name.

Limited Partnership (L.P.)

LIMITED
PARTNERSHIP

The certificate of limited partnership must be executed and filed with the Secretary of State on the prescribed form. The filing fee is \$125. [See appendix State Form 141-CLP]

NOTE: The name of a limited partnership **must** include the words "Limited Partnership," "L.P.," "Limited," or Ltd.," and cannot contain the name of a limited partner unless it is also the name of a general partner or the business of the limited partnership had been carried on under that name before the admission of that limited partner.

Limited Liability Partnership (L.L.P.)

LIMITED
LIABILITY
PARTNERSHIP

In order to register a limited liability partnership, a partnership must complete And file with the Secretary of State a registration application on a form prescribed by the Secretary of State. The filing fee is \$125. [See appendix State Form 105-PPL]

NOTE: The name of a domestic limited liability partnership **must** contain the words "registered partnership having limited liability," or the abbreviation "P.L.L.," " PLL," "L.L.P., or "LLP" as the last words or letter of its name.

HINT: LP's, LLC's, LLP's and Corporations must register their legal structure with the Secretary of State at 877.767.3453 or www.state.oh.us/sos.

Secretary of State (SOS), Business Services Division's hours are 8:00 a.m. to 4:45 p.m. Monday through Friday. You can access faxed State Forms by calling SOS and punching in the 3 digit code or click on Corporate Filing Fees on SOS website.

STATE REGULATIONS

Business Name Registration

To register a trademark or service mark, you must submit an application to the Secretary of State's office. The Secretary of State prescribes the application form. The form includes instructions for its completion and a description of each classification of goods and services for which a mark may be registered. The form must be notarized and be accompanied by a specimen or facsimile of the mark **in use**. The mark must be in use prior to filing the application. The filing fee for trademark/service mark applications is \$125. [See appendix State Form 174-TSMO]

Your business **must be registered** with the Secretary of State. The name you choose will be registered as a trade name (cannot be used by any other business) [See appendix State Form 167-RNO] or a fictitious name (not as protected as a trade name) [See appendix State Form 169-NFO] filing charge is \$50 for each. The find out about the availability of a business name call 877.767.3453.

Unemployment Compensation

Employers of one or more workers must pay a state payroll tax, called "contributions," on wages paid to employees. These payments support Ohio's system of unemployment compensation benefits.

You must make unemployment contributions if you fit the following criteria:

- Employ at least one worker in 20 different weeks during this year or last year
- Pay \$1500 or more in wages during any quarter of this year or last year
- Are subject to the federal unemployment law this year or last year
- Acquire a business from an employer who was subject to the Ohio law

To register with OBES complete the Report to Determine Liability. (form JFS-66300, formerly known as UCO-1) [See appendix]

NOTE: For more assistance or to request a copy of the JFS-6300 form contact: Ohio Department of Job & Family Services, 30 E Broad 32nd Floor St., Columbus, OH 43215 or 614.466.6283, www.state.oh.us/odjfs.

Workers' Compensation

Under Ohio law, every business with employees **must** have **Workers' Compensation Coverage**. To begin coverage, employers file the **Application for Coverage (Form U-3)** [See appendix} with the Ohio Bureau of Workers' Compensation (BWC).

STATE REGULATIONS

Workers' Compensation is carried by private insurance agents with premiums regulated by law. If you are incorporated in the State of Ohio, owners and officers of your business are also considered employees and must be covered. Businesses with employees are required to post a notice to inform their employees about workers' compensation. Optional coverage is available for sole proprietors or partners, officers of family farm corporations, and ministers.

NOTE: For more information contact the Ohio Bureau of Workers' compensation 30 W Spring Street, Columbus, OH 43215-2256, 800.644.6292. www.ohiobwc.com. The Springfield Service Office number is 937.327.1375.

NOTE: Businesses can receive sizable savings by participating in the Bellefontaine/ Logan County Chamber of Commerce group plan. For additional information contact the Bellefontaine office at 937.599.5121.

Ohio Taxes

OHIO TAXES

NOTE: Visit www.state.oh.us/tax/Publications/2001_%20BTG.pdf for a copy of the Ohio Business Tax Guide.

Sole Proprietors must pay Ohio income tax on their Ohio net earnings.

Partners must pay Ohio income tax on their share of the partnership's net earnings.

Corporations must pay Ohio income tax on their net earnings. Shareholders must pay Ohio income tax on their dividends.

NOTE: For forms or more information about Ohio's tax requirements contact Lima's Ohio Department of Taxation District Office at 419.227.4906. For general questions call 888.405.4039 and for order forms call 800.282.1782, www.state.oh.us/tax.

Ohio Income Tax Withholding

OHIO INCOME TAX WITHHOLDING

Businesses in Ohio must withhold Ohio income taxes from their employees' wages each pay period. Employers must complete the **Application for Registering as an Ohio Withholding Agent (Form IT-1)** [See appendix] and return it to the Ohio Department of Taxation.

NOTE: For further information or if you have questions contact the Ohio Department of Taxation at 888.405.4039 for Business Tax Questions and 800.282.1782 for Order Forms.

STATE REGULATIONS

Wage & Hour Issues

To make sure you are complying with Ohio's regulations on hours, minors and wages, contact the Ohio Department Commerce, Wage and Hour Division, 50 W Broad Street, 28th Floor, Columbus, OH 43215, 614.644.2239, www.com.state.oh.us. They can answer your questions and supply the required post.

New Hire Reporting

Federal and state laws require all employers to report all employees who live or work in Ohio. Employers must report the employee's name, address, Social Security Number, date of birth, date of hire, and the state in which the employee works. Employers must submit the information by mailing or faxing New Hire Reporting Form 7048 [see appendix], phoning in the information, or registering over the Internet. The information must be received no later than 20 days from the date of hire. Ohio New Hire Reporting Program, PO Box 15309, Columbus, OH 43215, 888.872.1490, 888.872.1611 fax, www.oh-newhire.com.

Environmental Requirements

You need to know and understand environmental regulations as a small business owner. The Ohio Environmental Protection Agency (EPA) makes sure everyone complies with environmental laws. The agency monitors land, air and water.

You should contact the Ohio EPA while you are still **planning** your business. The Ohio EPA has programs to help a new business comply with environmental laws and become operational as soon as possible.

EPA regulates such things as **water and sewer, hazardous waste, solid and infectious waste and air**. Contact the Ohio EPA Small Business Assistance Office to see what regulations your company falls under at 800.329.7518, www.epa.ohio.gov.

OSHA Regulations

Through the Federal Occupational Safety and Health Act, the U.S. Occupational and Safety and Health Administration (OSHA) helps assure a safe and healthy work environment. To help you meet OSHA requirements, learn more about OSHA programs, events, news releases and outreach programs check OSHA's web site, www.osha.gov.

NOTE: Federal OSHA offices in Ohio can be reached at 36 Triangle Park, Cincinnati, OH 45246, 513.841.4132 or 1240 East 9th St., Room 899, Cleveland, OH 44199, 216.522.3818 or 200 N. High St., Room 620, Columbus, OH 43215, 914.469.5582 or 420 Madison Ave, Suite 600, Toledo, OH 43604, 419.259.7542.

STATE REGULATIONS

Ohio Civil Rights Commission

OHIO CIVIL RIGHTS COMMISSION

The Ohio Civil Rights Commission (OCRC) enforces the State's anti-discriminations laws, which apply to any employer with four or more employees in Ohio. You can request OCRC's publications and your free "Fair Employment Practices" poster by contacting the OCRC office at 1111 East Broad Street, 3rd Floor, Columbus, OH 43205, 888.278.7101 or 614.4662785, www.state.oh.us/crc.

NOTE: The employer **must** post the "Fair Employment Practices" poster in a highly visible area in each workplace.

Vendor's Licenses & Filing Requirements

VENDOR'S LICENSE/ FILING REQUIREMENTS

The Ohio sales tax rate is 5.5 percent. Counties are allowed to add .25 percent to 1.5 percent (Logan County = 1.5%) for local sales tax. To collect sales tax, you must have a vendor's license.

There are seven types of vendor's license, regular, service, transient, delivery, seller, direct pay and consumers use. (Please refer to Vendor's License table on pages 13 & 14). [See appendix for examples of all license applications]

The Ohio Department of Taxation will send you the forms and information necessary for you to understand the Ohio Sales Tax Law. Please contact them at 888.405.4039 and for order forms call 800.282.1782, www.state.oh.us/tax.

Incentives

INCENTIVES

A number of incentives from tax abatements and community reinvestment areas are available for new projects and expansion projects.

NOTE: Please contact the Logan County Community Improvement Corp, 100 S Main Street, Bellefontaine, OH 43311, 937.599.5121, 937.599.2411 fax for more information.

STATE REGULATIONS

Tax Payer	Cost of License	Description	Contact	Type of App
Vendor	\$ 25	Each person with a fixed (permanent) location in Ohio from which taxable sales are made. Vendors must have one license for each fixed place of business	County	ST-1
Service Vendor	\$ 25	Person or business that provides automatic data processing, computer services and electronic information services; telecommunications services; lawn care and landscaping services; private investigation, security services, building maintenance and janitorial services, employment placing services, employment services and exterminating services.	Ohio Dept of Taxation	ST1-S
Transient Vendor	\$ 25	Retainer who transport stock(s) of goods to temporary places of business in order to make sales.	Ohio Dept of Taxation	ST1-T
Delivery Vendor	\$ 25	Retailer who maintains no store, showroom, or similar place of business where merchandise is offered for sale, or who has no location where merchandise displayed in catalogs may be selected or picked up by customers.	Ohio Dept of Taxation	ST1-D
Seller	No Fee	Retailer located outside of Ohio who makes retail sales of property or services for storage, use, or consumption in Ohio.	Ohio Dept of Taxation	UT 1000
Direct Pay Permit Holder	No Fee	Manufacturers or other consumers who purchase tangible personal property for which the taxable status cannot be determined at the time of purchase. These consumers are authorized to make sales and make tax payments directly to the state.	Ohio Dept of Taxation	ST 900
Consumers Use Tax Account	No Fee	Purchasers who have not paid the tax to a Vendor or Seller (in most cases for out-of state transactions) make payments directly to the state.	Ohio Dept of Taxation	UT 1008

COUNTY REGULATIONS

PLANNING & ZONING

Planning & Zoning

If you are starting a business outside the corporate limits of the city of Bellefontaine you should contact the Logan/Union/Champaign Planning Commission (LUC) for information on issues related to land use, transportation and zoning. Townships have separate permit requirements and must be consulted when operating in the county. [See Resource listing]

NOTE: For more information on zoning and permitting contact the Logan/Union/Champaign County Regional Planning Commission, PO Box 219, East Liberty, OH 43319, 937.666.3431, www.lucplanning.com.

BUILDING PERMITS

Building Permits

Building permits are issued by the Logan County Building Department, 937.592.7473, for all new construction, expansions, renovations or improvements in Logan County. Residential structures containing one, two or three dwelling units are exempted from these regulations outside the city limits of Bellefontaine. Permits for electrical and fire protection systems are also issued by the Logan County Building Department, while permits for plumbing are issued by the Logan County Health Department, 937.592.9040.

NOTE: Please contact the Logan County Building Department, 1365-2 County Road 32N, Bellefontaine, OH 43311, 937.592.7473, for information on review and approval procedures. Additionally, you can obtain information on the submittal process, required documents, timeframes and permit costs.

CERTIFICATE OF OCCUPANCY

Certificate of Occupancy

A Certificate of Occupancy is required upon completion of your project. The Logan County Building Department will issue a certificate as part of the Building Permit upon final inspection and approval. The Certificate of Occupancy serves as notice that the building or space has met all applicable codes for building construction, health and safety.

COUNTY HEALTH PERMITS

County Health Permits

Several types of business, including those engaged in food preparation and sales, are required to obtain a license to operate and permit inspections of their facility. Inspections are conducted to assure safe and sanitary conditions and practices are maintained which protect public health. The combined Logan County General Health District conducts the licensing and inspections. Licenses are required for fixed locations, mobile and temporary food service operations or food establishments as well as food vending locations serving potentially hazardous food. Any change of ownership, alterations or new construction will require approval by the Health Department to be properly licensed.

COUNTY REGULATIONS

Licensing Food Service Operations

LICENSING FOOD SERVICE OPERATIONS

You must submit detailed plans showing kitchen layout, building and Equipment specifications, proposed menu and food preparation methods. Plan review fees vary depending on the level of risk assigned and the square footage of the operation. The applicant should allow a plan review turn around time of up to thirty (30) days.

Plans may be approved, approved with conditions or not approved. Once approved the applicant may construct the facility. Construction must be completed in compliance with all state and local building, plumbing, zoning and fire codes. Prior to opening a facility the operator must apply for a license to operate and schedule a pre-licensing inspection. Following a satisfactory pre-licensing inspection the license to operate will be issued.

Incentives: Enterprise Zones

INCENTIVES ENTERPRISE ZONES

Enterpriser Zones are designated areas of land in which businesses can receive tax incentives in the form of tax exemptions on eligible new investments. Enterprise Zones are not part of the traditional zoning program which limits the use of land – instead they all local officials to negotiate with businesses to encourage new investment in the zone.

Participating communities within Logan County include: Lake Township, Zane Township, Washington Township and Pleasant Township.

NOTE: Please contact the Logan County Community Improvement Corp, 100 S Main Street, Bellefontaine, OH 43311, 937.599.2037, for further information, applications and Enterprise Zone Maps.

NOTE: Tax abatements on real estate, personal property, and inventory are available for new projects and expansion projects. Abatements are negotiated with the appropriate local governmental unit and school district.

HINTS

- New owner of a currently licensed operation is required to purchase a new license in their name upon purchase
- License fees range from \$28.08 for a vending machine location to \$845.00 for a risk level five operation over 10,000 square feet in size

CITY REGULATIONS

Bellefontaine

Certificate of Occupancy

A **Certificate of Occupancy** is required upon completion of your project. The Bellefontaine City Building Department will issue a certificate as part of the Building Permit upon final inspection and approval. The **Certificate of Occupancy** serves as notice that the building or space has met all applicable codes for building construction, health and safety.

Fire Code

All buildings are required to meet certain fire codes to insure public safety. All businesses in the City of Bellefontaine area inspected annually, as well as upon change of tenants. The City of Bellefontaine Fire Department is part of the review process for building permits.

NOTE: To insure your business complies with these codes, contact the City of Bellefontaine Fire Department, Fire Prevention Bureau, 135 N Detroit Street, Bellefontaine, OH 43311, 937.599.1155.

Incentives: Enterprise Zones

An Urban Jobs and Enterprise Zone has been designated in the City of Bellefontaine where special tax incentives may be offered to businesses who agree to invest in job generating capital improvements. Tax incentives may be considered provided program guidelines are met, employment is created and/or maintained and a substantial investment is made in real property or equipment.

NOTE: Please contact the Logan County Community Improvement Corp, 100 S Main Street, Bellefontaine, OH 43311, 937.599.5121 for further information, applications and Enterprise Zone Maps.

Building Permits

Building permits are issued by the Safety/Service Director who is also the Zoning Inspector. Permits are required for any kind of additional, reconstruction or improvements except for installation of replacement windows and roofing.

NOTE: Permits can be applied for at the City of Bellefontaine, 135 N. Detroit St., Bellefontaine, OH 43311, Attn: James Holycross, Safety/Service Director.

Zoning

The Zoning Board can be contacted through the Logan County Chamber of Commerce, 100 S. Main St., Bellefontaine, OH 43311, 937.599.5121.

RESOURCES

RESOURCES

FEDERAL

FEDERAL

Federal Trade Commission

Consumer Protection Issues

877.FTC.HELP (382.4357)

Registration Numbers (RN)

202.326.3553

www.ftc.gov/ftc/telephone

Business Advisor – Business Development

Starting your Business

Business Plans

Business Services

Business Links

Expanding your Business

www.business.gov

Department of Labor – Small Business Compliance Assistance

Office of Small Business Programs

202.219.9144 or 1.888.9.SBREFA

Wage & Hour Division

202.693.0023

Office of Labor Management Standards

202.219.7353

Office of Federal Contract Compliance

202.219.9475

Pension & Welfare Benefits Administration

202.219.8776

Occupational Safety & Health Administration (OSHA)

202.693.1888

www.osha.gov

www.dol.gov/

Internal Revenue Service

401 W North St, Room 217

Lima, OH 45801

Need a Form

800.829.3676

Federal Tax Questions

800.829.1040

www.irs.gov

RESOURCES

FEDERAL/STATE

U.S. Small Business Administration
1111 Superior Ave., E., Suite 630
Cleveland, OH 44114-2507
216-522-4180
216-522-2038 fax

525 Vine St., Suite 870
Cincinnati, OH 45202
513.684.2814

2 Nationwide Plaza, Suite 1400
Columbus, OH 43215-2542
614.469.6860

STATE

Secretary of State – Kenneth Blackwell
Guide to organizing a Business in Ohio
Guide to registering trademark or service mark in Ohio
Business Services Division
30 E Broad St., 14th Floor
Columbus, OH 43266-0418
614.466.3910 or 877.767.3453
www.state.oh.us/sos/
Limited Partnership Division
614.466.0592
Corporate Filing & Services Division
614.466.3910

Small Business Management Program
Adult Marketing Education
65 S. Front St., Room 918
Columbus, OH 43215-4183
614.466.3891

Office of Small Business
614.466.2711 or 800.848.1300

Minority Business Development Division
614.466.5700 or 800.848.1300

Minority Financial Incentive
614.466.7708 or 800.848.1300

RESOURCES

STATE

Ohio Bureau of Employment Services
145 S. Front St.
PO Box 923
Columbus, OH 43216
614.466.2319

Ohio Bureau of Workers' Compensation
30 W. Spring St.
Columbus, OH 43266-0581
614.644.6292

State of Ohio Department of Taxation – Thomas Zaino

Business Tax Guide
Tax Analysis Division
PO Box 530
Columbus, OH 43216-0530
614.466.3960

www.state.oh.us/tax.tabstats

Property Tax Division
30 E. Broad St., 21st Floor
PO Box 530
Columbus, OH 43266-0030
614.466.8122

Sales and Use Tax Division
30 E. Broad St., 20th Floor
PO Box 530
Columbus, OH 43266-4810
614.466.4810

Corporate Franchise Tax Audit Division
1030 Freeway Dr., N, Building 6
PO Box 182857
Columbus, OH 43218-2857
614.433.7617

Taxpayer Services/Central Registration Division
830 Freeway Dr., North
PO Box 182382
Columbus, OH 43218-2382
888.405.4039

Central Registration
888.405.4039

Form Requests

800.282.1782
Lima District Office
1303 Bellefontaine Ave
Lima, OH 45804-3199
419.227.4906

RESOURCES

STATE

Ohio Attorney General

An organization planning to engage in Fund-raiding
Or solicitation may be required to register
Charitable Foundations Section
101 E. Town St., 4th Floor
Columbus, OH 4325-5148
614.466.3180

Consumer Protection Division
Regarding consumer sales requirements
614.466.8831

1st Stop Business Connection

77 S High St.
PO Box 1001
Columbus, OH 43216-1001
Start A Business Packet
800.248.4040

Ohio Department of Commerce

For info regarding registering shares
Division of Securities
77 S High St., 22nd Floor
Columbus, OH 43215
614.644.7381

Ohio Department of Development/West Central Ohio Region- Judy Cowan

545 W Market St
Suite 305
Lima, OH 45801
419.229.5320

RESOURCES

LOGAN COUNTY/CITIES

Logan County Auditor	Mike Yoder	937.599.7209
Logan County Clerk of Courts	Dottie Tuttle	937.599.7275
Logan County Engineer	Scott Coleman	937.592.2721
Logan County Recorder	Linda Hanson	937.599.7201
Logan County Treasurer	Dara Wren	937.599.7223

100 S Madriver
Bellefontaine, OH 43311
www.co.logan.oh.us

Logan County Community Improvement Corporation
Natalie Comer
100 S. Main Street
Bellefontaine, OH 43311
937.599.2037

Logan County Health District
Dr. Boyd Hoddinott
310 S Main St
Bellefontaine, OH 43311
937.592.9040

Downtown Bellefontaine Partnership
Marcus St. Clair
100 S Main St
Bellefontaine, OH 43311
937.599.2960

Logan County Area Chamber of Commerce
Fred Burkhardt
100 S Main St
Bellefontaine, OH 43311
937.599.5121

Logan County Commissioners
John Bayliss, Tony Core, David Knight
101 S. Main St., Room 1
Bellefontaine, OH 43311
937.599.7283

City of Bellefontaine Mayor's Office
Adam Brannon, Mayor
135 N Detroit St
Bellefontaine, OH 43311
937.592.4376

RESOURCES

LOGAN COUNTY/CITIES

Village Of Belle Center
Theresa Johnston
104 W. Buckeye
Belle Center, OH 43310
937.464.6012

Village of DeGraff
Gary Comer
107 S Main
DeGraff, OH 43318
937.585.6632

Village of Huntsville

6740 Wishart St
Huntsville, OH 43324
937.686.4300

Village of Lakeview
Ryan Shoffstall
126 N Main
Lakeview, OH 43331
937.843.9152

Village of West Liberty
Greg Hostetler
N Detroit
West Liberty, OH 43357
937.465.2716

Village of West Mansfield
Ed Evans
127 N Main
West Mansfield, OH 43358
937.355.6188

Village of Zanesfield
Mike Coder
Sandusky St
Zanesfield, OH 43360
937.592.3203

BANKING RESOURCES

LOGAN COUNTY/CITIES

CHAMPAIGN NATIONAL BANK

205 S. Detroit Street
West Liberty, OH 43357
(937) 465-9050
www.champaignbank.com

CITIZENS BANK OF DEGRAFF

101 N. Main Street
DeGraff, OH 43318
(937) 585-4301

CITIZENS FEDERAL SAVINGS & LOAN

110 N. Main Street
Bellefontaine, OH 43311
(937) 593-0015
www.citizensfederalsl.com

FIFTH THIRD BANK

541 S. Main Street
Bellefontaine, OH 43311
(937) 593-0333
www.53.com

UNITED MIDWEST SAVINGS BANK

101 S. Main Street
DeGraff, OH 43318
(937) 585-5861
www.umwsb.com

LIBERTY NATIONAL BANK

1120 N. Main Street
Bellefontaine, OH 43311
(937) 592-5688
www.Lnbbank.com

MIAMI VALLEY BANK

8793 Rd. 239
Lakeview, OH 43331
(937) 843-4000

PNC

145 S. Main Street
Bellefontaine, OH 43311
(937) 593-8035

Huntington Bank

201 E. Columbus Ave.
Bellefontaine, OH 43311
(937) 593-2010
www.huntington.com

UNION BANKING COMPANY

105 E. Center Street
West Mansfield, OH 43358
(937) 355-6511

LIBERTY NATIONAL BANK

1120 N. Main Street
Bellefontaine, OH 43311
(937) 592-5688
www.lnbbank.com

BOOK RESOURCES

US Small Business Administration

Checklist for going into business

SBA Publications

PO Box 30

Denver, CO 80201

800.827.5722

Important factors you need to know before starting any business

Guerilla Financing

Jay Conrad Levinson

800.225.3362

Different types of financing for small business

The Small Business Start Up Guide

Hal Root & Steve Koenig

630.961.3900

Small Business Resource Guide

Joseph R. Mancuso

630.961.9300

How to Incorporate & State a Business in Ohio

J.W. Dicks, Esq.

800.872.5627

Covers every essential topic needed to understand starting a business

WEB RESOURCES

FEDERAL

Federal Occupational Safety and Health	www.osha.gov
Federal Trade Commission	www.ftc.gov
Internal Revenue Service	www.irs.ustreas.gov
Small Business Administration	www.sbaonline.sba.gov
US Bureau of Labor Statistics	www.bls.gov
US Census Bureau	www.census.gov
US Department of Labor	www.dol.gov
US Department of Commerce	www.usatrade.gov
US Patent & Trademark Office	www.uspto.gov

STATE

Secretary of State – Name Registration	www.state.oh.us/sos
Ohio Auditor of State	www.auditor.state.oh.us
Ohio Bureau of Workers' Compensation	www.ohiobwc.com
Ohio Department of Commerce	www.com.state.oh.us
Ohio Department of Development	www.odod.state.oh.us
Ohio Department of Health	www.odh.state.oh.us
Ohio Department of Job and Family Services	www.state.oh.us/odjfs
Ohio Environmental Protection Agency	www.epa.ohio.gov
Ohio New Hire Reporting Program	www.oh-newhire.com
Ohio Small Business Development Center	www.ohiosbdc.org
State Incentives	www.resourceohio.com
State Tax Forms and Questions	www.state.oh.us/tax
Ohio Business Tax Guide	www.state.oh.us/tax/Publicatoins/2001_%20BTG.pdf

WEB RESOURCES

BUSINESS SOURCES

Business Finance	www.businessfinance.com
Business Forum Online	www.businessforum.com
Business Owner's Tool Kit	www.toolkit.cch.com
Business Plan Samples	www.bplans.com
Business Resource Center	www.morebusiness.com
Entrepreneur Magazine	www.entrepreneurmag.com
Findlaw (Law, Lawyers and Legal Resources)	www.findlaw.com
First Gov for Employers (Resources, forms & links)	www.employers.gov
National Commission of Entrepreneurship	www.ncoe.com
Ohio Bureau of Workers' Compensation-forms	www.ohiobwc.com/employer/forms
Payroll Taxes-forms and tools	www.esmartpayroll.com
Small Business Taxes & Management	www.smbiz.com
State Forms-top requested forms	www.state.oh.us/forms.htm
US Business Advisor (Sponsored by SBA)	www.business.gov/

MAPS

Ohio Department of Transportation (traffic count)	www.dot.state.oh.us
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START UP CHECK-LIST

General

- Select legal form of organization (Proprietorship, partnership, corporation, limited company). PG 1 & 2
- Register name or file Certificate of Incorporation
- Partnership Agreement or Limited Liability Company Article of Organization
- Choose a location
- Secure vendor's license or other business permits as needed
- Check local zoning ordinances regarding zoning, licenses, etc.
- Check with Building Permit Office before opening
- Be aware of what EPA requirements may apply to your business
- Determine your potential legal or liability issues
- Check with an insurance agent about what coverage you will need

Taxes

- If required to have a vendor's license you will be responsible for collecting and remitting sales tax.
- [\(Apply for CAT\)](#)
- Register with the Internal Revenue System (IRS)
- Register with the State Division of Taxation
- If incorporated, you will need to pay annual corporate franchise tax
- Be prepared to make estimated quarterly income tax payments

Employees

- File SS-4: Application Employer Identification Number
- Collect and keep on file an I-9 form: Employment Eligibility Verification for each employee
- Collect and keep on file a W-4 Form for each employee
- Report all new employees to Ohio New Hire Reporting Program
- You are required to withhold federal income tax for each employee
- You are required to withhold and match Social Security and Medicare deductions for each employee
- You are required to withhold state income tax for each employee
- You are required to withhold city income tax for each employee where applicable
- You must pay into Federal and State Unemployment and State Workers' Compensation
- Make sure posters are available for display as required by law (wage/hour regulations, civil rights, information, OSHA, etc)
- Understand the difference between independent contractors and employees. If using independent contractors, check references, review their insurance and file a 1099
- Be aware of OSHA regulations and how they affect your business
- Be aware of the Americans with Disabilities Act
- Create an employee handbook and have it reviewed by legal counsel
- Determine what benefits you will offer

START UP CHECK-LIST

Planning the Operation

- Estimate monthly personal expenses
- Estimate your start up costs (equipment, inventory, advertising, fees, working capital, etc.)
- Estimate the total cash needed to start your business
- Explore the various sources of financing and know the requirements to obtain a business loan
- Prepare a business plan, including an advertising schedule and projections of sales and expenses
- Set up a bookkeeping system
- Set up other record keeping systems (inventory control, customer lists etc.)
- Open a separate business checking account
- Develop customer policies, including a written formal credit policy, if extending credit, and check acceptance procedures and safeguards, if accepting checks
- Secure professional resources (i.e. accountant, attorney, insurance agent, banker, consultant etc)
- Purchase needed supplies including business stationary, business cards, inventory, furniture and fixtures, equipment and supplies.

BUSINESS PLAN OUTLINE

I. Plan Summary

(Complete this section after the rest of the business plan and simply highlight the most important aspects of the plan)

II. Description of Your Business and the Industry

- A. Explain in two or three sentences what you do, or propose to do
- B. If this is an existing business, give a history of it.
 - 1. When was it started?
 - 2. Why was it started?
 - 3. Who started it?
 - 4. How has it changed over time?
 - 5. What have been its strengths and weaknesses?
 - 6. Why has it been successful or not successful?
- C. Background information on the Industry
 - 1. How did the industry develop?
 - 2. What has the industry's growth been like?
 - 3. What are the predictions for the industry's future?
 - 4. Is the industry made up mostly of large or small companies? Why?

III. Marketing

- A. Product or Service
 - 1. Describe each product/service you will sell. List each separately.
 - 2. What is special or unique about the product/service you offer?
 - 3. What benefit does the customer get from your product/service?
- B. Target Market

Describe the people buying or who are most likely to buy your product/service. (If you have more than one target market, describe each) HINT: Resist the urge to say "everyone". Some people will use the product/service more often or in larger quantities than others.

 - 1. For products or services aimed at individuals
 - a. Describe their general characteristics
 - 1. How old are they?
 - 2. What sex?
 - 3. Where do they live and work?
 - 4. What is their income?
 - b. Describe their interests and attitudes?
 - 1. Married or unmarried?
 - 2. Children? How old?
 - 3. Where do they shop? How often?
 - 4. Where are their other interests? Any interests, hobbies, etc. that they might have in common?
 - c. Describe their buying behavior
 - 1. How often will they buy?
 - 2. How much will they buy? How much will they spend?
 - 3. How far will they travel to make the purchase?
 - 4. How much will they shop to compare alternatives?

BUSINESS PLAN OUTLINE

2. For products/services aimed at other businesses or organizations:
 - a. Describe the organizations' characteristics:
 1. How big are they (either in terms of sales or employees)?
 2. Where are they located?
 3. What industries do they represent?
 - b. Describe their buying behavior
 1. What do they buy now or how do they fulfill this need?
 2. How often do they buy?
 3. How much do they spend?
 4. Who makes the purchase decision?
- C. Who are you competitors
 1. List your top three to five competitors
 2. Describe each
 - a. What do they do?
 1. Are they direct competitors (do pretty much what you do)?
 2. Are the indirect competitors (satisfy the same need or solve the same problem as you – but in a different way)?
 - b. Where do they do it?
 - c. How do they do it?
 - d. What are their strengths and weaknesses?
- D. Pricing
 1. How will you price your product/service?
 2. How does your pricing compare to your competitors' pricing?
- E. How will you promote your product/service?
 1. Advertising
 - a. Where?
 - b. How often?
 - c. What is the cost?
 2. Personal sales
 - a. What part does personal sales play in the purchase of your product/service?
 - b. Who will be responsible for selling
 - c. What qualifications will your salespeople have to have?
 - d. What are your customer service policies?

IV. Operations

- A. Location
 1. Where will your business be located? (If you have not picked the exact location, list the characteristics of the location you will be seeking)
 2. What is important about this location or these characteristics for your business?
- B. Furniture, fixtures, and equipment needs. Make a list of everything you need. If this is an existing business, indicate what you already have and what you will need to purchase.

BUSINESS PLAN OUTLINE

- C. Inventory
 - 1. Make a list of what you need for a base level, on-going inventory. Will there be seasonal changes? If this is an existing business, indicate what you need to bring your existing inventory up to this base level
 - 2. Suppliers
 - a. Who are or will be your major suppliers?
 - b. What is their reputation (or your experience) for quality, reliability, speed of service and price?
- D. Cost of goods sold
 - 1. If you are a manufacturer
 - a. What are the costs of the materials that will go into producing one finished unit of your product(s)?
 - b. What will be your labor costs of producing one finished unit?
 - c. Are there any other costs?
 - 2. If you are a retailer or wholesaler
 - a. What is the difference between what you pay for your good and what you sell them for.
 - 3. If you offer a service
 - a. How much does it cost you to provide that service?

V. Organization

- A. What legal form of ownership have you chosen (sole proprietorship, partnership, corporation, limited liability etc)? Why?
- B. Who will run the business on a daily basis? Exactly what will their responsibilities be? What are their qualifications?
- C. Other employees
 - 1. What other positions need to be filled?
 - 2. What qualifications do the people who will fill these positions need?
 - 3. Training
 - a. Will training be needed?
 - b. What kind of training?
 - c. Where will they get it or who will do it?
- D. Employee costs
 - 1. What will be the salary or wages for each of these positions?
 - 2. Will you offer any benefits? If so, what benefits and what will be the cost of these?
- E. Support personnel
 - 1. Will you need an attorney, accountant, and other consultants?
 - 2. Who will they be?
 - 3. How much will they cost?
- F. Licenses and permits
 - 1. What licenses and permits do you need?
 - 2. Do you meet the requirements for each of these licenses and permits?
 - 3. What is the initial and renewal cost of each? How often does each need renewed?

BUSINESS PLAN OUTLINE

VI. Financial Forecasts

- A. Pre start-up
 - 1. How much money will it cost to get ready to open?
 - a. Building or remodeling costs
 - b. Equipment, furniture and fixture costs
 - c. Inventory costs
 - d. Rent of mortgage, utilities, insurance and employees prior to opening
 - e. Pre-opening advertising
 - f. Attorneys, accountants and other consultants prior to opening
 - 2. How do you propose to finance this? How much will come from
 - a. Personal savings
 - b. Bank loans
 - c. Personal loans from friends and family
 - d. Outside investors
 - e. Other
- B. Projections
 - 1. What will your monthly sales be for the first year? What will your quarterly sales be for years 2 and 3?
 - 2. What will your monthly expenses be for the first year? What will they be quarterly for years 2 and 3?
 - 3. Complete monthly income, cash flow and balance sheet projections for year one (1) and quarterly projects for years 2 and 3. Be sure to include an explanation of how you came up with these numbers

VII. Supporting Documentation

This is a list of some of the kinds of things that may be needed:

- A. Personal financial statements for all owners (always needed)
- B. Resumes of key personnel (always needed)
- C. Employment contracts
- D. Quotes from suppliers for inventory, construction or remodeling costs, furnishings, fixtures, equipment, insurance and advertising
- E. Letters of intent from or contingent contracts with property sellers, landlords, suppliers, customers, and prospective key employees.
- F. Partnership agreement or incorporation documents
- G. Published facts figures and projection relevant to your business
- H. Historical financial information – if an existing business
- I. Past 3-5 years' personal income tax returns

APPENDIX

RESOURCES

TOWNSHIP TRUSTEES & CLERKS OF LOGAN COUNTY

					Term
					Expires
<u>BLOOMFIELD TOWNSHIP</u>					
ID# 34-1585213					
James A. Koewler	585.5063	2510 N Rd. 23	Quincy	43343	05
John Earnet Shroyer	596.0501	11398 Rd. 60	DeGraff	43318	05
Glenn Glassford	585.6166	22300 Rd. 58	DeGraff	43318	07
Laura A. Magoto	585.4788	4540 Rd. 35 N	DeGraff	43318	08*
Meets the 2nd Monday every month at the Township House in Bloom Center at 7:30 pm.					

<u>BOKESCREEK TOWNSHIP</u>					
ID# 34-0928619					
Todd Elliott	355.6051	9552 E. St. Rt. 47	West Mansfield	43358	05
James D. Rice	355.6275	1630 Rd. 131	West Mansfield	43358	05
Darrell Ramsey	363.3471	11772 Rd. 12	Ridgeway	43345	07
Joseph W. Ramsey	363.3544	7357 Rd. 50	Ridgeway	43345	08*
Meets the 2nd and 4th Wednesday of every month at the Township House in West Mansfield at 7:30 pm.					

<u>HARRISON TOWNSHIP</u>					
ID# 31-0311190					
Robert McPherson	593.3586	2881 Rd. 130	Bellefontaine	43311	05
Dan Risner	592.9773	1386 Rd. 200	Bellefontaine	43311	05
Robert C. Roach	592.3100	4028 Rd. 91	Bellefontaine	43311	07
Bonnie Staley	592.7913	3133 Rd. 130	Bellefontaine	43311	08*

<u>JEFFERSON TOWNSHIP</u>					
ID# 34-1139312					
Curtis Butler	592.2162	220 Rd. 184	Bellefontaine	43311	05
Timothy E. Tillman	592.4118	5205 St. Rt. 540	Bellefontaine	43311	05
Michael Dean Kenoyer	593.9478	4082 Rd. 55	Bellefontaine	43311	07
Brenda A. Mathys	593.6512	1826 Rd. 25 S	Bellefontaine	43311	08*
Meets the last Tuesday every month at the Trustees Office at 4912 Co. Rd. 153 (Cemetery Road) at 4:00 pm.					

<u>LAKE TOWNSHIP</u>					
ID# 36-30406005					
Chester R. Kurtz	593.0167	1308 Dakota Rd.	Bellefontaine	43311	05
Byron K. Scott	592.1522	1009 Park Rd.	Bellefontaine	43311	05
James Wish	599.5160	516 Rd. 219 W	Bellefontaine	43311	07
D. William Boy	592.7952	1918 Rd. 9	Bellefontaine	43311	08*
Meets the 2nd and 4th Tuesday every month at the Lake Township House at 7:30 pm (winter) and 8:00 pm (summer)					

<u>LIBERTY TOWNSHIP</u>					
ID# 34-1192923					
Phil Brandt (unexpired term)	465.2812	6796 Rd. 14	West Liberty	43357	05
Richard McDaniel	465.5883	985 Rd. 193, Box 114	West Liberty	43357	05
David L. Turner	592.4136	3538 US 68 S	Bellefontaine	43311	07
Judy Vernon	465.6257	5943 US 68 S	West Liberty	43357	08*
Meets the 1st and 3rd Monday every month at the Township Hall in West Liberty at 7:30 pm.					

<u>McARTHUR TOWNSHIP</u>					
ID# 34-6400843					
Robert F. Ammons	686.6533	4824 Sharon St.	Huntsville	43324	05
Max Wallace	686.5901	6324 Myers St.	Huntsville	43324	05
D. Bruce Tracey	686.4753	7000 St. Rt. 274 W	Huntsville	43324	07
Constance Hall	686.4952	6350 Myers St.	Huntsville	43324	08*
Meets the 1st and 3rd Monday every month at the Township Hall in Huntsville at 7:30 pm.					

BELLEFONTAINE/LOGAN COUNTY OHIO

RESOURCES**TOWNSHIP TRUSTEES & CLERKS OF LOGAN COUNTY**

					ID# 34-1191832	Term Expires
<u>MIAMI TOWNSHIP</u>						
Carl A. Dammeyer	585.4136	8903 St. Rt. 235 S	Quincy	43343		05
Ronald E. Furrow	585.4661	2290 Rd. 34 S	Quincy	43343		05
Philip C. Weeks	585.5131	5070 Co. Rd. 64	DeGraff	43318		07
Thomas G. Weiskittle	585.4385	206 E. Jefferson	Quincy	43343		08*
Meets the 2nd Monday every month at the Township House in Quincy at 8:00 pm.						

					ID# 34-6406688	Term Expires
<u>MONROE TOWNSHIP</u>						
Donald E. Bradley	465.9860	3421 Rd. 165	West Liberty	43357		05
Keith Alan LeVan	599.6815	2052 Rd. 190 E	Bellefontaine	43311		05
Dales Barns	599.3326	4361 Rd. 29	West Liberty	43357		07
Linda Stuart	465.6107	7584 Rd 47	West Liberty	43357		08*
Meets the 2nd and last Monday every month at the Pickrelltown Township House at 7:00 pm.						

					ID# 31-1087294	Term Expires
<u>PERRY TOWNSHIP</u>						
Merle Ackley	666.2783	8968 Rd. 10	Zanesfield	43360		05
Jeff Rosebrook (unexpired term)	666.5510	1158 Rd. 142	East Liberty	43319		05
Gary Baker	666.4773	9362 Foundry Rd.	East Liberty	43319		07
Cindy Stalling	666.3415	3279 S. Main St.	East Liberty	43319		08*
Meets the 2nd and 4th Monday every month at the Township House in East Liberty at 7:30 pm.						

					ID# 36-3046011	Term Expires
<u>PLEASANT TOWNSHIP</u>						
Victor Klingelhofer	585.6585	1387 Rd. 34 N	DeGraff	43318		05
Jeffrey L. Schindewolf	585.4322	1139 Rd. 24 S	DeGraff	43318		05
Stephen L. Sanders	585.5925	9304 S.R. 47 W	DeGraff	43318		07
Joan Downing	585.5620	9861 S.R. 47 W	DeGraff	43318		08*
Meets the 2nd Tuesday every month at the Township House in Logansville at 7:30 pm.						

					ID# 34-6007274	Term Expires
<u>RICHLAND TOWNSHIP</u>						
Charles David Kotterman	464.2595	1685 Rd. 51 W	Belle Center	43310		05
Charles Newman	464.2422	309 S. Elizabeth	Belle Center	43310		05
David Leiter	842.3965	8925 Shady Lane	Belle Center	43310		07
Gretchen Anderson	464.2271	212 Maple	Belle Center	43310		08*
Meets the 2nd and last Friday every month at 104 E. Buckeye in Belle Center at 1:30 pm.						

					ID# 34-6401185	Term Expires
<u>RUSHCREEK TOWNSHIP</u>						
Marlyn D. Kelly	468.2733	212 N. Sandusky	Rushsylvania	43347		05
Harold D. Mobley	468.9909	2097 Rd. 25 N	Bellefontaine	43311		05
Gary E. Downey	468.2150	3322 S.R. 274 E	Rushsylvania	43347		07
J. Andrew Johnson	468.2647	6143 C.R. 20	Rushsylvania	43347		08*
Meets the 1st Monday every month at the Township House in Rushsylvania at 7:00 pm.						

					ID# 34-1037936	Term Expires
<u>STOKES TOWNSHIP</u>						
Lanny Davis	843.5933	12594 Rd. 54	Lewistown	43333		05
John Edwards	842.5577	13556 Seminole Path	Lakeview	43331		05
Kenneth E. Shoffstall, Sr.	843.2525	15568 S.R. 720	Lakeview	43331		07
Joan M. Shouse	843.4772	560 W. Lake, Box 267	Lakeview	43331		08*

RESOURCES

TOWNSHIP TRUSTEES & CLERKS OF LOGAN COUNTY

					Term
					Expires
<u>UNION TOWNSHIP</u>					
ID# 34-6741790					
Jim Boysel	593.6217	5367 Rd. 18	Bellefontaine	43311	05
Mark D. Ward	465.8041	5184 Rd. 201	DeGraff	43318	05
Alfred L. Cox, Jr.	585.4145	6152 Rd. 31 S	Bellefontaine	43311	07
Sonya L. King	585.5266	4627 S.R. 508	Bellefontaine	43311	08*
Meets the 2nd Friday every month at the Township House, 5844 Twp. Rd. 201, at 5:30 pm.					

<u>WASHINGTON TOWNSHIP</u>					
ID# 34-1191730					
Richard Beard	843.3132	7025 Rd. 95	Huntsville	43324	05
Mary L. Kreglow	593.4433	6551 Rd. 13	DeGraff	43318	05
Rick L. Beck	686.8522	8052 Hanford St.	Lewistown	43333	07
Lisa Miller	686.8099	7970 Rd. 91	Lewistown	43333	08*
Meets the 2nd Monday of each month at the Township House in Lewistown at 6:00 pm.					

<u>ZANE TOWNSHIP</u>					
ID# 34-6740326					
Charles L. Bennett	666.3622	12315 Rd. 153	East Liberty	43319	05
Charles R. Wilson	744.3515	9211 Rd. 172	East Liberty	43319	05
Jack L. Graham	747.2474	10764 S.R. 559	N Lewisburg	43060	07
Terri Bennett	747.2119	10121 Rd. 44	East Liberty	43319	08*
Meets the 1st Monday every month at the Township House in Middleburg at 9:00 am.					

* Clerks' terms end march 31, 2008, but must be elected in November, 2007.

RESOURCES

LOGAN COUNTY VILLAGE OFFICIALS

VILLAGE OF BELLE CENTER

104 West Buckeye St., Box 508
Belle Center, Ohio 43310

464.6012

Form of Government – Statutory

				Term <u>Expires</u>
MAYOR	DONALD EUGENE RUBLE	308 N. State St	464.7744	07
FISCAL OFFICER (hired 7/03)	WILLIAM B. MCCORMICK	301 N. Center St	464.2857	
MEMBERS OF COUNCIL	DIONE M. CAMPBELL	206 W. Vine St, Box 593		05
	E. STEWART HEMINGER	112 E. Walnut St, Box 515		05
	GERALD HOUCHINE (apptd 2/04)	502 N. Center		05
	ALLIE H. SCHRADER	312 E. Buckeye, Box 391		05
	ROBERT JAMES	308 E. Vine St.		07
	JOHN HEJOUK (apptd. 2/04)	218 W. Main St		07

VILLAGE OF DEGRAFF

107 South Main St., Box 309
DeGraff, Ohio 43318

585.6632

Form of Government – Statutory

MAYOR	STEPHANIE ORSBORNE	481 S. Mill St	585.5608	07
CLERK-TREASURER*	LINDA K. HARFORD	205 W. Hayes St.	585.4223	08
MEMBERS OF COUNCIL	SUSANNE SMITHERS (apptd 1/02)	1 Rollicking Hills Ln		05
	KEVIN L. WOODDELL	115 N. Main St		05
	BRIAN KNIGHT	327 Race St		07
	TERESA MITCHELL	316 W. Miami St, Apt 2		07
BOARD OF TRUSTEES OF PUBLIC AFFAIRS	EARL GREEN	115 N. Main St		05
	STANLEY EASTON	301 N. Koke St		07
	JOHN M. FREESE	224 Cretcher St, Box 33		07

VILLAGE OF HUNTSVILLE

6740 Wishart St, Box 107
Huntsville, Ohio 43324

686.4300

Form of Government – Statutory

MAYOR	STEVEN F. HALL(apptd 1/04)	6812 Second St, Box 53	686.4862	
(will be unexpired term in 2005)				
CLERK-TREASURER*	JAYNE A. JONES	6671 Lima St, Box 122	686.3932	08
MEMBERS OF COUNCIL	DAN GRIFFIN	4952 Rude St		05
	WILLIAM H. JENKINS	6529 Findlay St		05
	ELSIE M. POWERS	4660 High St		05
	MARVIN DEE SPRING	4949 Rude St, Box 143		05
	BEVERLY PALMER	6765 Wilmont Terrace		07
	BONNIE REED	6618 Fruit St, Box 116		07

VILLAGE OF LAKEVIEW

126 North Main St., Box 197
Lakeview, Ohio 43331

843-9152

Form of Government – Statutory

MAYOR	RYAN A. SHOFFSTALL	365 N. Main St, Box 477	842.2204	07	
FISCAL OFFICER(hired 9/02)	LINDA MILLER	7063 Arrowhead Ct, Huntsville 43324			
MEMBERS OF COUNCIL	LARRY SHAFER (apptd)	345 N. Main St		05	
	MARY ELLEN GEIGER	234 E. Harrison St		05	
	MALONYA M. RICHARDSON	391 N. Oak St		05	
	BONNIE J. SCHAEFER	292 E. Lake St.		05	
	DENNIS HARFORD	340 Byers St		07	
	MARILY KLINKER	495 W. Lake St		07	
	BOARD OF TRUSTEES OF PUBLIC AFFAIRS	ELRED E. RICE	275 S. Main St, Box 214		05
	BARBARA HENRY (apptd 1/04)	145 N. Main St		07	
RALPH E. KROUSKOP	234 E. Harrison, Box 96		07		

RESOURCES

LOGAN COUNTY VILLAGE OFFICIALS

VILLAGE OF WEST LIBERTY

201 North Detroit St, Box 187
West Liberty, Ohio 43357

465.2716

Form of Government – Statutory

				Term <u>Expires</u>
MAYOR	DAN W. BRATKA	205 E. Columbus St, Box 296	465.0051	07
CLERK-TREASURER*	CINDEE M. BOYD	229 E. Baird St	465.9635	08
MEMBERS OF COUNCIL	BREANDA K. COY	850 Runkle St		05
	DENNIS JAMES LANCE	220 Fuson St		05
	LARRY LANCE	217 Fuson St		05
	STEVE McCULLOUGH	316 North St		05
	REBECCA L. HAMILTON	225 Leonard St		07
	MICHAEL J. HOSTETLER	169 Ricketts Rd		07
	BOARD OF TRUSTEES	ROBERT W. GREGG	112 W. Newell St, Box 483	
OF PUBLIC AFFAIRS	DONALD E. FAULKNER	1616 N. Briarwood St		07
	DEAN KIN	101 Ravin Pl		07

VILLAGE OF WEST MANSFIELD

127 North Main Street
West Mansfield, Ohio 43358

355.6188

Form of Government – Statutory

MAYOR	ED EVANS	286 E. State St, Box 145	355.3571	07	
CLEARK-TREASURER*	STACY G. WEISER	150 N. Dean St	355.6475	08	
MEMBERS OF COUNCIL	JAMES D. CULP	153 Highland		05	
	MIKE GORDON	496 S. Main St, Box 55		05	
	LLOYD MCNAMEE	278 E. Center St		05	
	APRIL HODGE	229 N. Main St		07	
	VALERIE STANLEY	600 S. Main St		07	
	BOARD OF TRUSTEES	MARK HILTY (apptd. 2/04)	168 E. Highland St		07
		DAVID WEATHERBY (apptd 2/04)	221 N. Main St, Box 85		07

VILLAGE OF ZANESFIELD

Sandusky St, Box 62
Zanesfield, Ohio 43360

Form of Government – Statutory

MAYOR	JAMES T. COCHRAN	3077 Main St, Box 148	592.3203	07
CLERK-TREASURER*	VICKY M. MARMON	4718 Columbus St, Box 103	593.0722	08
MEMBERS OF COUNCIL	TOM BERRY (apptd. 1/02)	2813 Main St, Box 207		05
	MICHAEL L. CODER	2930 Main St, Box 71		05
	TOM COCHRAN (apptd 1/02)	2940 Main St, Box 151		05
	MARY MORTIMER	2851 Sandusky St, Box 15		05
	KENNETH J. DAVIS (apptd 1/04)	2710 Sandusky St, Box 234		07
	SABRA SUE LARRY (apptd 1/04)	4774 Bellefontaine St, Box 3		07

* Clerk-Treasurers' terms (if elected) end March 31, 2008, but must be elected in November, 2007.

