



**Department of Taxation**

Audit Division  
P.O. Box 183014  
Columbus, OH 43218-3014

ST 900  
Prescribed 3/16

### Application for an Ohio Direct Payment Permit

The undersigned consumer hereby makes application pursuant to Ohio Revised Code (R.C.) section 5739.031 for authority to pay the sales tax levied by R.C. sections 5739.02, 5739.021, 5739.023 and 5739.026, and the use tax levied under R.C. sections 5741.02, 5741.021, 5741.022 and 5741.023.

Please **type** or **print** clearly. Please complete all sections or the application may be denied.

1. Legal entity name \_\_\_\_\_ Trade name \_\_\_\_\_

2. Tax return mailing address \_\_\_\_\_

3. Person to contact regarding application (include telephone no. and e-mail address) \_\_\_\_\_

4. Federal employer identification number, or if none assigned for reporting federal taxes, please enter your Social Security number.

FEIN

Social Security number

5. Check whether business operates as:  Sole proprietor  Partnership/LLP  C corporation  Fiduciary  
 Limited liability company  S corporation

6. If it is a partnership/LLP or limited liability company, provide the names and addresses of the partners or members:

Name \_\_\_\_\_ Street address \_\_\_\_\_ City \_\_\_\_\_ State \_\_\_\_\_ ZIP code \_\_\_\_\_

Name \_\_\_\_\_ Street address \_\_\_\_\_ City \_\_\_\_\_ State \_\_\_\_\_ ZIP code \_\_\_\_\_

Name \_\_\_\_\_ Street address \_\_\_\_\_ City \_\_\_\_\_ State \_\_\_\_\_ ZIP code \_\_\_\_\_

If more than three, attach a separate sheet listing the remaining partners/members' information and check the box:

7. If it is a C corporation or an S corporation, provide the names and addresses of the officers:

Name/title \_\_\_\_\_ Street address \_\_\_\_\_ City \_\_\_\_\_ State \_\_\_\_\_ ZIP code \_\_\_\_\_

Name/title \_\_\_\_\_ Street address \_\_\_\_\_ City \_\_\_\_\_ State \_\_\_\_\_ ZIP code \_\_\_\_\_

Name/title \_\_\_\_\_ Street address \_\_\_\_\_ City \_\_\_\_\_ State \_\_\_\_\_ ZIP code \_\_\_\_\_

If more than three, attach a separate sheet listing the remaining officers' information and check the box:

8. Business description: \_\_\_\_\_

9. NAICS code \_\_\_\_\_ Estimated annual amount and number of taxable purchases: \_\_\_\_\_

\$ Amount

# of transactions

10. Number of plants, divisions or other facilities to be included under this application: \_\_\_\_\_

Name \_\_\_\_\_ Name \_\_\_\_\_

Address \_\_\_\_\_ Address \_\_\_\_\_

If more than two, attach a separate sheet listing the information for the remaining locations and check the box:

11. Number of plants, divisions or other facilities in Ohio **not** to be included under this application: \_\_\_\_\_

Name \_\_\_\_\_ Name \_\_\_\_\_

Address \_\_\_\_\_ Address \_\_\_\_\_

Direct payment # 98 - \_\_\_\_\_ Direct payment # 98 - \_\_\_\_\_

Consumer's use tax # 97 - \_\_\_\_\_ Consumer's use tax # 97 - \_\_\_\_\_

None

None

If more than two, attach a separate sheet listing the information for the remaining locations and check the box:

I hereby acknowledge these responsibilities and declare the information provided above to be true and correct and to the best of my knowledge and belief.

\_\_\_\_\_  
Signed

\_\_\_\_\_  
Title

\_\_\_\_\_  
Date

\_\_\_\_\_  
Phone number

**MAIL APPLICATION TO:**  
Ohio Department of Taxation  
Attention: Audit Support  
Audit Division  
P.O. Box 183014  
Columbus, Ohio 43218-3014

UPS/Fed Ex, etc.  
4485 Northland Ridge Blvd.  
Columbus, OH 43229

**OR FAX APPLICATION TO:**  
Ohio Department of Taxation  
Attention: Audit Support  
Audit Division  
(614) 387-2071

## Taxpayer Information Report

**Instructions:** Please complete all sections of this form with the requested information.

- Ohio license/charter number (issued by the Ohio Secretary of State): \_\_\_\_\_
- Check the box for each type of Ohio tax return filed. In addition, provide the Ohio account number for each type of tax (attach a separate list if there are numerous accounts).

| <u>Tax Type</u>   | <u>Ohio Account Number</u> | <u>Effective Date</u> | <u>Date Closed</u> |
|---|----------------------------|-----------------------|--------------------|
| <input type="checkbox"/> Sales Tax/Seller's Use         | _____                      | _____                 | _____              |
| <input type="checkbox"/> Consumer's Use/Direct Pay      | _____                      | _____                 | _____              |
| <input type="checkbox"/> Financial Institution          | _____                      | _____                 | _____              |
| <input type="checkbox"/> Petroleum Activities           | _____                      | _____                 | _____              |
| <input type="checkbox"/> Pass-through Entity (use FEIN) | _____                      | _____                 | _____              |
| <input type="checkbox"/> Employer Withholding           | _____                      | _____                 | _____              |
| <input type="checkbox"/> Individual Income (use SSN)    | _____                      | _____                 | _____              |
| <input type="checkbox"/> Commercial Activity            | _____                      | _____                 | _____              |

- Provide a list of all entities where the taxpayer, directly or indirectly, (i) owns more than 50% of the voting stock of a corporation, or (ii) has more than a 5% ownership interest in a pass-through entity, that is conducting business in Ohio (attach a separate list if more space is needed).

| <u>Entity Name</u> | <u>FEIN</u> | <u>% of Ownership</u> |
|--------------------|-------------|-----------------------|
| _____              | _____       | _____                 |
| _____              | _____       | _____                 |
| _____              | _____       | _____                 |
| _____              | _____       | _____                 |
| _____              | _____       | _____                 |

- Provide a list of all entities which, directly or indirectly, (i) own more than 50% of the taxpayer's voting stock, or (ii) have more than a 5% ownership interest in the taxpayer that is a pass-through entity (attach a separate list if more space is needed).

| <u>Entity Name</u> | <u>FEIN</u> | <u>% of Ownership</u> |
|--------------------|-------------|-----------------------|
| _____              | _____       | _____                 |
| _____              | _____       | _____                 |
| _____              | _____       | _____                 |
| _____              | _____       | _____                 |
| _____              | _____       | _____                 |

- Has the taxpayer filed for protection under a U.S. Bankruptcy Court? Yes  No   
 If yes, provide the date of filing \_\_\_\_\_

## Responsible Party Questionnaire

We ask that each individual who was either: 1) an officer, member, manager or trustee; or 2) an employee (having control or supervision of or charged with the responsibility of filing returns and making payment) of the business entity complete this questionnaire.

1. Answer the following questions. If additional space is necessary, attach additional sheets.

|   |   |  |
|---|---|--|
| Who is responsible for the overall fiscal responsibilities?<br>_____  | Who prepares Ohio business tax reports/returns?<br>_____  | Who has the authority to sign checks to pay for business tax liabilities?<br>_____   |
| Who actually performs the execution of the overall fiscal responsibilities?<br>_____  | Who assigns the responsibility to file Ohio business tax reports/returns?<br>_____  | Who actually signs checks to pay for business tax liabilities?<br>_____  |
| Who has the authority to prepare Ohio business tax reports/returns?<br>_____  | Who actually files Ohio business tax reports/returns?<br>_____  | Who assigns the responsibility to sign Ohio business tax returns/reports?<br>_____   |
| Who has the authority to assign the responsibility for exercising management control or authority over employees who are responsible for preparing, signing or filing Ohio business tax reports/returns?<br>_____ | Who has the responsibility for retaining, directing or otherwise exercising control over outside accountants, bookkeepers, or other persons who are charged with filing the Ohio business tax reports/returns?<br>_____ | Who exercises management control or authority over employees who were responsible for preparing, signing or filing Ohio business tax reports/returns?<br>_____ |

2. Provide a list of all shareholders or members that owned more than 5% of the value of the business including their Social Security number and home address.

| Individual / Shareholder /Member | SSN | Home Address |
|----------------------------------|-----|--------------|
|                                  |     |              |
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