Reset Form

Ohio | Department of Taxation

Audit Division
P.O. Box 1460
Columbus, OH 43216-1460

ST 900
Rev. 6/26

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

   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

   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 declare that this form has been examined by me and to the best of my knowledge and belief is true, correct, and complete.

_____	_____
Signed	Title
_____	_____
Date	Phone number

MAIL APPLICATION TO:
Ohio Department of Taxation
Attention: Audit Support
Audit Division
P.O. Box 1460
Columbus, Ohio 43216-1460

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

OR FAX APPLICATION TO:
Ohio Department of Taxation
Attention: Audit Support
Audit Division
(206) 984-9824

Taxpayer Information Report

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

1. Ohio license/charter number (issued by the Ohio Secretary of State): _____

2. 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).

Tax Type	Ohio Account Number	Effective Date	Date Closed
☐ Sales Tax/Seller's Use			
☐ Consumer's Use/Direct Pay			
☐ Financial Institution			
☐ Petroleum Activities			
☐ Pass-through Entity (use FEIN)			
☐ Employer Withholding			
☐ Individual Income (use SSN)			
☐ Commercial Activity			

3. 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).

Entity Name	FEIN	% of Ownership

4. 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).

Entity Name	FEIN	% of Ownership

5. 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?	Who prepares Ohio business tax reports/returns?	Who has the authority to sign checks to pay for business tax liabilities?
Who actually performs the execution of the overall fiscal responsibilities?	Who assigns the responsibility to file Ohio business tax reports/returns?	Who actually signs checks to pay for business tax liabilities?
Who has the authority to prepare Ohio business tax reports/returns?	Who actually files Ohio business tax reports/returns?	Who assigns the responsibility to sign Ohio business tax returns/reports?
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?	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?	Who exercises management control or authority over employees who were responsible for preparing, signing or filing Ohio business tax reports/returns?

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