



Using the List of Active Vendors Report

This active vendors report contains a list of active county vendor’s licenses (VLs), transient VLs, direct pay permit holders, and out-of-state seller’s use tax accounts. This report includes the VL or account number, name, and address as of the time and date the report was run.

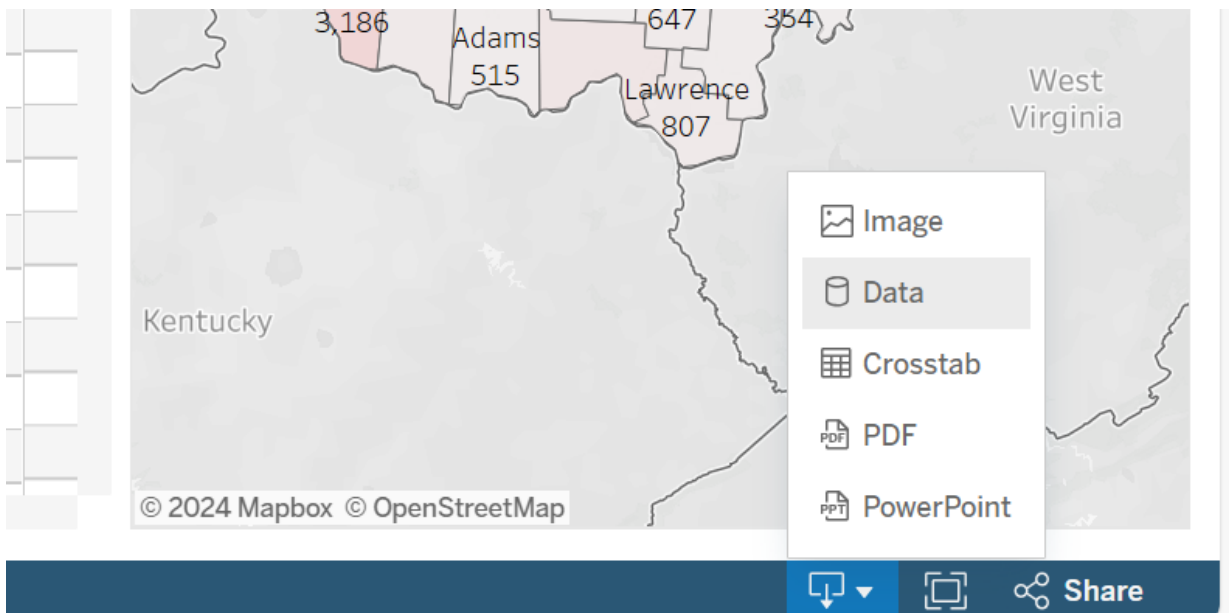
How to Use the Report

Across the top of the report are tabs for county VLs, transient VLs, direct pay permit holders, and seller’s use accounts. Once in these tabs, you can sort by account number, name, and address.

This report is updated almost daily. The Ohio Department of Taxation (ODT) will not maintain historical reports.

Below are instructions on how to use this report to view active county vendor accounts, transient vendor’s licenses, direct pay permit holders, and active sellers account holders.

To download a report, go to the bottom right of the screen and select your preferred download format. The “Crosstab” option downloads the information to a spreadsheet.





How to view Active County Vendor Accounts

- Select the “Active County Vendors Accounts” tab to view county VLs.
- Once in this tab, there is a drop-down menu, where you can select an individual county or “all” to list all county VLs.
- A VL is required for each fixed place of business.

Transient Vendor’s Licenses

- Select the “Active Transient VL Accounts” tab to view transient VLs.
- Transient vendors generally have no fixed place of business. Examples of transient vendors are those who set up temporary locations throughout the state or sell through vending machines.
- See Ohio Revised Code 5739.17(D) for additional information.

Viewing Direct Pay Permit Holders

- Select the “Active Direct Pay Accounts” tab to view direct pay permit holders.
- Direct pay permit holders pay their tax directly to the state as a use tax, instead of to their vendors as sales tax.

Viewing Active Sellers Account Holders

- Select the “Active Sellers Use Accounts” tab to view seller’s use account holders.
- These are sellers located outside of Ohio who are making sales in Ohio.

Additional Information

This information complies with R.C. 5703.21(C)(4). By providing this information, neither the State of Ohio nor ODT assumes any liability for errors or omissions, or in any other respect.

If you feel there is an error or have questions regarding the information on this list, you may call us at



1-888-405-4039 or send an email through our website at tax.ohio.gov by selecting the Contact tab and then selecting [Email Us](#).