

other than where it is presently local partnership incorporates the business, cause, by the Tax Commissioner.	License Number Issued by Ohio Dept. of Taxation No. 18830854
partnership incorporates the business,	nied, if the business is sold, if an individual or , if a partnership is dissolved, or is cancelled, for
THE RESERVE THE PROPERTY.	
Ohio Charter Or F	Foreign License Number
440-755-289	3
Telephone Num	ber
RES 447110	
NAICS Code	
By RITA ASFOUR	
	Telephone Num RES 447110 NAICS Code

The Ohio Sales Tax Law provides that no vendor shall fail to collect the full and exact tax as required by Sections 5739.01 to 5739.311, inclusive, of the Revised Code, or fail to comply with such sections and the rules and regulations of the tax commissioner with respect to the cancellation of prepaid tax receipts.

Whoever violates this provision shall be fined not less than twenty-five nor more than one hundred dollars for a first offense; for each subsequent offense such person shall, if a corporation, be fined not less than one hundred nor more than five hundred dollars, or if an individual or a member of a partnership, firm, or association, be fined not less than twenty-five nor more than one hundred dollars, or imprisoned not more than sixty days, or both.

FISCAL DEPARTMENT