

Instructions for Completing Self-Assessing Purchaser Tax Return (KWH 4)

Reporting Periods and Due Dates

Monthly tax returns are due by the 20th day of the month following the reporting period. The last day of your billing period determines when the tax is to be reported. As an example, information from all billing periods ending in June will be reported on the June return that is due by July 20th. If the due date falls on a weekend or state holiday, the due date is the next business day.

Tax Computation

The tax structure for self-assessing purchasers has two rate structures. The rates are levied on the number of kilowatt hours received. The first 500 million kilowatt hours of electricity received during any one registration year – May 1st through April 30th – is subject to the \$0.00257 rate. Once the 500 million kilowatts is reached, all future kilowatts will be reported at the reduced rate of \$0.001832 for the remainder of the registration year.

Line 1, column B – The system will populate the number of kilowatt hours of electricity received during the current registration year – May 1st through April 30th.

Line 2, column B – Report the total number of taxable kilowatt hours of electricity received during the period covered by the report.

Line 3, column C – The system will populate the total kilowatts on lines 1 and 2. If filing a paper return, enter total kilowatts received for current registration year.

Line 4, column C – If line 3 is greater than 500 million, subtract 500 million from the total taxable kilowatts; otherwise the system will default to zero.

Line 5, column C – Enter the number of taxable kilowatts received this filing period (line 2, column B) minus line 4 (column C) if applicable.

Line 6, column C – Multiply line 5, column C, by the \$0.00257 rate.

Line 7 – Multiply line 4, column C, by the \$0.001832 rate if applicable.

Line 8, column C – Enter the total of column C, lines 6 and 7.

Line 9, column C – Enter the interest due on late payments. (Please refer to our Web site at tax.ohio.gov for the current interest rate.) Multiply line 5, column C, by the interest rate, divide by 365 and multiply by the number of days the payment is late.

Line 10 – Enter the sum of column C, lines 8 and 9. This is the amount that you owe.

General Provisions

A return must be filed each month, even if there is no liability to report. All amounts are to be rounded to the nearest dollar. Late returns may be subject to a late filing charge of up to 10% of the tax liability or \$50, whichever is greater. You will be billed for any applicable late charge. The return and payment must be received by the Ohio Department of Taxation on or before the due date.

Please direct any questions to the Excise Tax Section at (855) 466-3921 or fax (614) 728-1806.