

Nonresident Watercraft and/or Outboard Motor Sales Tax Return

Read instructions carefully before completing return.

**File and Remit Separately
From Form UST 1**

Reporting Period		Return Must Be Received By:

1.	Tax liability, from reverse side of this form		
2.	Discount, if applicable		
3.	Additional charges for late filing		
4.	Net amount due		

On the reverse side of this return, you must summarize all nonresident sales of watercraft and/or outboard motors based on completed nonresident affidavits. These nonresident affidavits must be attached to and submitted with this return.

1. **Total tax liability** – amount of sales tax due Ohio on sales of watercraft and/or outboard motors as summarized on the reverse side of this return.
2. **Discount** – 0.75% (.0075) discount if return is received by the Ohio Department of Taxation by the date indicated above.
3. **Additional charges for late filing** – \$10.
4. **Net amount due** – line 1 minus line 2 or plus line 3.

Make your remittance payable to the Ohio **Treasurer of State** and mail it together with this return to the Ohio Department of Taxation, P.O. Box 530, Columbus, Ohio 43216-0530.

I declare under penalties of perjury that this return, including any accompanying schedules and statements, has been examined by me and to the best of my knowledge and belief is a true, correct and complete return and report.

Signature _____ Date _____

Do **NOT** file and remit with form UST 1.

