

## Ohio Use Tax

The Ohio use tax was enacted in 1936 as a companion to the Ohio sales tax. All states that levy a sales tax also levy a use tax. The use tax was primarily enacted to protect Ohio businesses from sales lost to out-of-state retailers. Because some out-of-state retailers are not compelled to collect sales tax, they may have an unfair advantage over Ohio retailers when selling to Ohio consumers. The use tax also protects the state of Ohio from lost revenue from such sales and from improper use of claims for exemption from sales tax. Ohio consumers (businesses and individuals) who purchase taxable goods and services without payment of Ohio sales tax to retailers owe use tax on those purchases. The use tax rate in your county is equivalent to the sales tax rate.

If you are not currently registered with Ohio for reporting consumer's use tax, you should review your purchase records for the last year and determine if Ohio use tax is due. If use tax is due, please complete the voluntary use tax payment form and submit it with payment of the amount due.

**Please do not combine your payment of the VP USE form with the payment of any other tax return or document.**

Make your check payable to the **Ohio Treasurer of State** and mail to the **OHIO DEPARTMENT OF TAXATION, Sales and Use Tax Division, P.O. Box 530, Columbus, OH 43216-0530.**

## Instructions for Completing Form VP USE

- Reporting period** for which your purchase records were reviewed (generally the previous 12 months, but could be for more or less time).
- Indicate the name of the **county** where goods or services were used.
- Taxable purchases** – review your records and indicate the amount of taxable purchases on which no sales tax was paid at the time of purchase.
- Tax liability** – total amount of taxable purchases reported on line 3 multiplied by the use tax rate in effect in your county during the reporting period. Remember that the use tax rate is equivalent to the prevailing sales tax rate in your county.
- If, on a regular basis, you are making taxable purchases upon which no tax is being charged, you should check the **REQUEST CONSUMER'S USE TAX REGISTRATION** box or apply online at Ohio Business Gateway (obg.ohio.gov).

Please detach here – DO NOT USE PENCIL to complete this form.



# Ohio Use Tax Voluntary Payment Form

VP USE  
Rev. 11/05

Name and address:

1	Reporting period	
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2	County	
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**Do not file unless you are reporting taxable purchases and paying use tax.**

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Make remittance payable to:  
Ohio Treasurer of State  
Mail To:  
Ohio Dept. of Taxation  
P.O. Box 530  
Columbus, OH 43216-0530



	DOLLARS	CENTS				
3	Taxable purchases	<table border="1" style="width: 100%;"> <tr> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> </tr> </table>				
4	Tax liability	<table border="1" style="width: 100%;"> <tr> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> </tr> </table>				
5	<input type="checkbox"/>	<b>Check box to request consumer's use tax registration.</b>				

I declare under penalties of perjury that this form, 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 report.

Signature

Date

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