



2009 Universal Use Tax Return (UUT 1) Instructions

Use Tax – General Comments

The Ohio use tax was enacted in 1936 as a companion to the Ohio sales tax. All states that have a sales tax have a companion use tax. Basically, the use tax applies to all taxable purchases when insufficient sales or use tax has been paid.

The total amount of use tax can be composed of the state rate plus any local rate (county permissive, transit and additional county taxes) less any sales or use tax paid to your supplier.

State Sales and Use Taxes

The state rate is due when taxable goods and/or services are purchased from suppliers in Ohio or outside of Ohio for use, storage or consumption in Ohio. The tax is due when the purchases are made or when used, stored or consumed in a taxable manner when the purchase date is indeterminate.

Local Sales and Use Taxes

Local taxes are due when taxable goods or services are purchased and/or used in a county that has enacted local taxes.

For example:

- 1) If taxable goods or services are purchased from a supplier located in another state or county but used, stored or otherwise consumed in a county with local taxes, the local taxes due would be based on the taxes due where the goods or services are used, stored or otherwise consumed;
- 2) If taxable goods or services are purchased from a supplier in the same county in which the goods or services are used, stored or otherwise consumed, local taxes would be due for that county;
- 3) If you purchase taxable goods or services from an Ohio supplier located in a county that is different from the county in which the goods and/or services are used, stored or otherwise consumed:
 - a) the amount of local taxes due are based on the county where the purchases are made; OR
 - b) the amount of local taxes due are based on the county where the goods and/or services are used, stored or otherwise consumed if the county of purchase is indeterminate; OR
 - c) the amount of additional local taxes that are due when the county of use, storage or other consumption is in a county that has a higher local tax rate from the county where the goods and/or services were purchased.

Total Tax Liability

Add together all of the amounts in the tax liability column and place that amount on the line marked "net amount due." Make your check payable to Ohio Treasurer of State.

Persons that make payment by electronic funds transfer (EFT) and make accelerated payments should complete the following lines:

Line 1: Enter the amount of the accelerated payment that was made by EFT for this return period month.

Line 2: Enter the amount to be designated as an accelerated payment for the next return period (the period after the period of the current return). For example, if you are filing the January return in February, you are making the accelerated payment for February. This amount must be included in the payment on line 3 and will then be credited to that month. The amount should be at least 75% of the anticipated liability for that month, or at least 75% of the tax liability paid for the same month of the previous year.

Tip: You still have the option to make the accelerated payment separate from the balance due for the tax return. If you do so, do not complete line 2. Any amount stated on this line will be transferred to the next period, which may leave the current return underpaid and result in the issuance of a billing notice. For example, if the accelerated payment and the balance due for the tax return are paid by one EFT transfer, then line 2 needs to be filled out with the amount of the accelerated payment intended for the next reporting period. If, on the other hand, the accelerated payment and the balance due for the tax return are paid by two separate EFT transfers, then line 2 should be left blank.

Line 3: Balance due. This is the net amount due, minus line 1 and plus line 2.

The "accelerated payment and credit carryover" line has been removed. If you had a carryforward at the end of December 2007, you must apply for a refund on Ohio form ST AR. This form can be found on the Ohio Department of Taxation's Web site at tax.ohio.gov.

With the new accelerated payment amounts set at 75% of anticipated or previous liability, there should be no more overpayments. If one should occur, apply for a refund on form ST AR.

The county code is a four-digit number. The first two digits represent the county number. For example, Franklin County is county number 25. A complete list of county numbers is furnished with the quarterly rate change notices posted on the department's Web site at tax.ohio.gov.

The third and fourth digits of the county code represent the fraction of a percent of the tax being paid. For example, 01 is .25%, 02 is .50%, 03 is .75%, 04 is 1.0%, etc.

As an example, a consumer wanting to pay an additional 1.0% county tax to Franklin County would use a county code of 2504.

All portions of the state rate would be coded to state tax in the last box at code 8922, with 89 representing the state tax rate only and 22 representing the current 5.5% rate.

Mailing and Payment Instructions

Returns must be **received** by the tax department on or before the 23rd day of the month following the close of the reporting period. Mail your completed return and remittance to the Ohio Department of Taxation, P.O. Box 16561, Colum-

bus, OH 43216-6561. For those consumers and holders of direct payment permits, your electronic payment can be made through Ohio Business Gateway (**obg.ohio.gov**) or through the Ohio Treasurer of State. Contact the treasurer at 1-877-338-6446 concerning registration and information on the electronic filing procedures.

For additional information on Ohio taxes, contact our Taxpayer Service Center at 1-888-405-4039.

Visit our Web site for sales and use tax information, selected forms and periodic updates.

You can e-mail us through our Web site at tax.ohio.gov.

Visit the Ohio Business Gateway at obg.ohio.gov.

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| To Request Selected Forms | 1-800-282-1782 |
| Regarding Sales and Use Tax Registration | 1-888-405-4089 |
| Regarding General Sales and Use Tax Questions | 1-888-405-4039 |
| Regarding Questions About a Billing Notice | 1-888-297-3540 |
| Ohio Relay Service for Hearing or Speech Impaired | 1-800-750-0750 |
| Ohio Business Gateway Help Line | 1-866-644-6468 |
| Ohio Streamlined Sales Tax Program Hotline | 1-800-304-3211 |