

March 2007

### Ohio Sales and Use Tax Rate Change Notice

County Name	County Code	Old Rate	New Rate	Effective Date
Columbiana	15	6.50%	7.00%	April 1, 2007
Henry	35	6.50%	7.00%	April 1, 2007

This and future notices of rate changes can be found on our Web site ([http://www.tax.ohio.gov/divisions/sales\\_and\\_use/rate\\_changes/index.stm](http://www.tax.ohio.gov/divisions/sales_and_use/rate_changes/index.stm)) sixty days prior to the effective date of the change. Please see below for a listing of all counties and their respective rates and codes to be used in filing the Ohio Universal Sales Tax Return (form UST-1) and the Ohio Universal Use Tax Return (form UUT-1).

#### Reporting Negative Numbers

Those vendors that file the long form UST-1 or UUT-1 will notice a major change to the return. Instead of a double-sided one page form, it is now double-sided on two pages. In the county areas on pages 2 to 4 where you report the sales and tax, you will find a box preceding each amount that you can place an X, if the amount to be entered on that line is a negative number. **If the amounts for the county are positive, DO NOT check the box containing the "X."** This will create a miscalculation of your return and could cause an erroneous billing notice to be sent. Although you may report negative figures throughout the form, the grand total on page 4 must be a positive number. If the grand total or the amounts on lines 5 and/or 6 are negative amounts, you must submit a positive return and an application for refund, form ST-AR, for the full amount of the credit and not offset your return by partial amounts. The form ST-AR is available on our Web site: tax.ohio.gov. Please remember to send both pages of the return even though only one page may have sales and tax information entered.

#### Delay in Sourcing of Delivery Sales

This is to notify vendors in Ohio that there is a delay in the next phase-in of destination sourcing of tax collection. Ohio vendors whose delivery sales were greater than \$5 million dollars, but less than \$30 million dollars in calendar year 2005, were required to switch to destination-based sourcing (charge and collect tax at the rate where the customer takes delivery) on May 1, 2007. Now those vendors may continue to source their sales according to origin (vendor location) throughout 2007. Please note that vendors with over \$30 million in delivery sales in calendar year 2005 are still required to use destination-based sourcing requirements (as of May 1, 2006). Although you may voluntarily change to destination-based sourcing at any time, all vendors must switch to destination-based sourcing by January 1, 2008. This delay does not apply to those vendors with Service or Delivery vendor's licenses as they have always collected tax based on delivery location.

If you have any questions regarding the information in this correspondence, please contact us at 1-888-405-4039, or e-mail us through our Web site: tax.ohio.gov.

#### UST-1 AND UUT-1 CODE & RATE TABLE

NAME	UST -1		UUT -1		NAME	UST -1		UUT -1	
	CODE	RATE	CODE	RATE		CODE	RATE	CODE	RATE
Adams	01	7.00%	0106	0.0150	Licking	45	7.00%	4506	0.0150
Allen	02	6.50%	0204	0.0100	Licking (COTA)	94	7.25%	9407	0.0175
Ashland	03	6.75%	0305	0.0125	Logan	46	7.00%	4606	0.0150
Ashtabula	04	6.50%	0404	0.0100	Lorain	47	6.25%	4703	0.0075
Athens	05	6.75%	0505	0.0125	Lucas	48	6.75%	4805	0.0125
Auglaize	06	7.00%	0606	0.0150	Madison	49	6.75%	4905	0.0125
Belmont	07	7.00%	0706	0.0150	Mahoning	50	6.50%	5004	0.0100

Brown	08	6.75%	0805	0.0125	Marion	51	6.50%	5104	0.0100
Butler	09	6.50%	0904	0.0100	Medina	52	6.00%	5202	0.0050
Carroll	10	6.50%	1004	0.0100	Meigs	53	6.50%	5304	0.0100
Champaign	11	7.00%	1106	0.0150	Mercer	54	6.50%	5404	0.0100
Clark	12	6.50%	1204	0.0100	Miami	55	6.50%	5504	0.0100
Clermont	13	6.50%	1304	0.0100	Monroe	56	7.00%	5606	0.0150
Clinton	14	7.00%	1406	0.0150	Montgomery	57	7.00%	5706	0.0150
<b>*Columbiana</b>	<b>15</b>	<b>7.00%</b>	<b>1506</b>	<b>0.0150</b>	Morgan	58	7.00%	5806	0.0150
Coshocton	16	7.00%	1606	0.0150	Morrow	59	7.00%	5906	0.0150
Crawford	17	7.00%	1706	0.0150	Muskingum	60	7.00%	6006	0.0150
Cuyahoga	18	7.50%	1808	0.0200	Noble	61	7.00%	6106	0.0150
Darke	19	7.00%	1906	0.0150	Ottawa	62	6.50%	6204	0.0100
Defiance	20	6.50%	2004	0.0100	Paulding	63	7.00%	6306	0.0150
Delaware	21	6.75%	2105	0.0125	Perry	64	6.50%	6404	0.0100
Delaware(COTA)	96	7.00%	9606	0.0150	Pickaway	65	7.00%	6506	0.0150
Erie	22	6.50%	2204	0.0100	Pike	66	7.00%	6606	0.0150
Fairfield	23	6.25%	2303	0.0075	Portage	67	6.75%	6705	0.0125
Fairfield (COTA)	93	6.50%	9304	0.0100	Preble	68	7.00%	6806	0.0150
Fayette	24	6.50%	2404	0.0100	Putnam	69	6.75%	6905	0.0125
Franklin	25	6.75%	2505	0.0125	Richland	70	6.75%	7005	0.0125
Fulton	26	6.50%	2604	0.0100	Ross	71	7.00%	7106	0.0150
Gallia	27	6.75%	2705	0.0125	Sandusky	72	6.75%	7205	0.0125
Geauga	28	6.50%	2804	0.0100	Scioto	73	7.00%	7306	0.0150
Greene	29	6.50%	2904	0.0100	Seneca	74	7.00%	7406	0.0150
Guernsey	30	7.00%	3006	0.0150	Shelby	75	7.00%	7506	0.0150
Hamilton	31	6.50%	3104	0.0100	Stark	76	6.00%	7602	0.0050
Hancock	32	6.00%	3202	0.0050	Summit	77	6.25%	7703	0.0075
Hardin	33	7.00%	3306	0.0150	Trumbull	78	6.50%	7804	0.0100
Harrison	34	7.00%	3406	0.0150	Tuscarawas	79	6.50%	7904	0.0100
<b>*Henry</b>	<b>35</b>	<b>7.00%</b>	<b>3506</b>	<b>0.0150</b>	Union	80	6.50%	8004	0.0100
Highland	36	7.00%	3606	0.0150	Van Wert	81	7.00%	8106	0.0150
Hocking	37	6.75%	3705	0.0125	Vinton	82	7.00%	8206	0.0150
Holmes	38	6.50%	3804	0.0100	Warren	83	6.50%	8304	0.0100
Huron	39	7.00%	3906	0.0150	Washington	84	7.00%	8406	0.0150
Jackson	40	7.00%	4006	0.0150	Wayne	85	6.25%	8503	0.0075
Jefferson	41	7.00%	4106	0.0150	Williams	86	7.00%	8606	0.0150
Knox	42	6.50%	4204	0.0100	Wood	87	6.50%	8704	0.0100
Lake	43	6.25%	4303	0.0075	Wyandot	88	7.00%	8806	0.0150
Lawrence	44	7.00%	4406	0.0150	State Rate	89	5.50%	8922	0.0550

**\*County Rate Change effective April 1, 2007**

Transit Area-COTA  
 Delaware - COTA  
 Fairfield - COTA  
 Licking - COTA

Transit Area Definitions:  
 Those portions of the Cities of Columbus & Westerville located in Delaware County  
 Those portions of the Cities of Columbus & Reynoldsburg located in Fairfield County.  
 That portion of the City of Reynoldsburg located in Licking County.

**USE THESE CODES WHEN COMPLETING THE UNIVERSAL TAX RETURNS, FORMS UST-1 AND UUT-1**

County	#	UST-1 Code	UST-1 Rate	UUT-1 Code	UUT-1 Rate	
Columbiana	15	15	7.00%	1506	0.015	Monthly for April 1, 2007 and after
Columbiana	15	215	6.50%	1504	0.010	Semiannual/Qtrly January 1 thru March 31, 2007
Columbiana	15	15	7.00%	1506	0.015	Semiannual/Qtrly April 1 thru June 30, 2007
Henry	35	35	7.00%	3506	0.015	Monthly for April 1, 2007 and after
Henry	35	235	6.50%	3504	0.010	Semiannual/Qtrly January 1 thru March 31, 2007
Henry	35	35	7.00%	3506	0.015	Semiannual/Qtrly April 1 thru June 30, 2007