

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 | 7.50% | 9408 | 0.0200 |
| 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 | 6.25% | 0903 | 0.0075 | Medina | 52 | 6.50% | 5204 | 0.0100 |
| Carroll | 10 | 6.50% | 1004 | 0.0100 | Meigs | 53 | 6.50% | 5304 | 0.0100 |
| Champaign | 11 | 7.00% | 1106 | 0.0150 | * Mercer | 54 | 7.00% | 5406 | 0.0150 |
| Clark | 12 | 7.00% | 1206 | 0.0150 | 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 |
| Columbiana | 15 | 7.00% | 1506 | 0.0150 | 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 | 7.75% | 1809 | 0.0225 | 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 | 7.25% | 9607 | 0.0175 | 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 | 6.75% | 9305 | 0.0125 | Preble | 68 | 7.00% | 6806 | 0.0150 |
| Fayette | 24 | 7.00% | 2406 | 0.0150 | 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 |
| Henry | 35 | 7.00% | 3506 | 0.0150 | 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, 2008**

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 | |
|--------|----|------------|------------|------------|------------|---|
| Mercer | 54 | 54 | 7.00% | 5406 | 0.0150 | Monthly for April 1, 2008 and after |
| Mercer | 54 | 254 | 6.50% | 5404 | 0.0100 | Semiannual/Qtrly for Jan 1 thru March 31, 2008 |
| Mercer | 54 | 54 | 7.00% | 5406 | 0.0150 | Semiannual/Qtrly for April 1 thru June 30, 2008 |
| Shelby | 75 | 75 | 7.00% | 7506 | 0.0150 | Monthly for April 1, 2008 and after |
| Shelby | 75 | 275 | 6.50% | 7504 | 0.0100 | Semiannual/Qtrly for Jan 1 thru March 31, 2008 |
| Shelby | 75 | 75 | 7.00% | 7506 | 0.0150 | Semiannual/Qtrly for April 1 thru June 30, 2008 |