



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	.0150	Licking	45	6.50%	4504	.0100
Allen	02	6.50%	0204	.0100	Licking (COTA)	94	6.75%	9405	.0125
Ashland	03	6.75%	0305	.0125	Logan	46	7.00%	4606	.0150
Ashtabula	04	6.50%	0404	.0100	Lorain	47	6.25%	4703	.0075
Athens	05	6.75%	0505	.0125	Lucas	48	6.75%	4805	.0125
Auglaize	06	7.00%	0606	.0150	Madison	49	6.75%	4905	.0125
Belmont	07	7.00%	0706	.0150	Mahoning	50	6.00%	5002	.0050
Brown	08	6.75%	0805	.0125	Marion	51	6.50%	5104	.0100
Butler	09	6.00%	0902	.0050	Medina	52	6.00%	5202	.0050
Carrroll	10	6.50%	1004	.0100	Meigs	53	6.50%	5304	.0100
Champaign	11	7.00%	1106	.0150	Mercer	54	6.50%	5404	.0100
Clark	12	7.00%	1206	.0150	Miami	55	6.50%	5504	.0100
Clermont	13	6.50%	1304	.0100	Monroe	56	7.00%	5606	.0150
Clinton	14	6.50%	1404	.0100	Montgomery	57	7.00%	5706	.0150
Columbiana	15	7.00%	1506	.0150	Morgan	58	7.00%	5806	.0150
<b>**Columbiana</b>	<b>15</b>	<b>6.50%</b>	<b>1504</b>	<b>.0100</b>	Morrow	59	7.00%	5906	.0150
Coshocton	16	6.50%	1604	.0100	Muskingum	60	7.00%	6006	.0150
Crawford	17	7.00%	1706	.0150	Noble	61	7.00%	6106	.0150
Cuyahoga	18	7.50%	1808	.0200	Ottawa	62	6.50%	6204	.0100
Darke	19	6.50%	1904	.0100	Paulding	63	7.00%	6306	.0150
Defiance	20	6.50%	2004	.0100	Perry	64	6.50%	6404	.0100
Delaware	21	6.75%	2105	.0125	Pickaway	65	7.00%	6506	.0150
Delaware(COTA)	96	7.00%	9606	.0150	Pike	66	6.50%	6604	.0100
Erie	22	6.50%	2204	.0100	Portage	67	6.75%	6705	.0125
Fairfield	23	6.25%	2303	.0075	Preble	68	7.00%	6806	.0150
Fairfield (COTA)	93	6.50%	9304	.0100	Putnam	69	6.75%	6905	.0125
Fayette	24	6.50%	2404	.0100	Richland	70	6.75%	7005	.0125
Franklin	25	6.25%	2503	.0075	Ross	71	7.00%	7106	.0150
Fulton	26	6.50%	2604	.0100	Sandusky	72	6.50%	7204	.0100
Gallia	27	6.75%	2705	.0125	Scioto	73	7.00%	7306	.0150
Geauga	28	6.50%	2804	.0100	Seneca	74	7.00%	7406	.0150
Greene	29	6.50%	2904	.0100	Shelby	75	7.00%	7506	.0150
Guernsey	30	7.00%	3006	.0150	Stark	76	6.00%	7602	.0050
Hamilton	31	6.50%	3104	.0100	Summit	77	6.25%	7703	.0075
<b>*Hancock</b>	<b>32</b>	<b>6.00%</b>	<b>3202</b>	<b>.0050</b>	<b>* Trumbull</b>	<b>78</b>	<b>6.50%</b>	<b>7804</b>	<b>.0100</b>
Hardin	33	7.00%	3306	.0150	Tuscarawas	79	6.50%	7904	.0100
Harrison	34	7.00%	3406	.0150	Union	80	6.50%	8004	.0100
Henry	35	6.50%	3504	.0100	Van Wert	81	7.00%	8106	.0150
<b>*Highland</b>	<b>36</b>	<b>7.00%</b>	<b>3606</b>	<b>.0150</b>	Vinton	82	7.00%	8206	.0150
Hocking	37	6.75%	3705	.0125	Warren	83	6.50%	8304	.0100
Holmes	38	6.50%	3804	.0100	Washington	84	7.00%	8406	.0150
Huron	39	7.00%	3906	.0150	Wayne	85	6.25%	8503	.0075
Jackson	40	7.00%	4006	.0150	Williams	86	7.00%	8606	.0150
Jefferson	41	7.00%	4106	.0150	Wood	87	6.50%	8704	.0100
Knox	42	6.50%	4204	.0100	Wyandot	88	6.50%	8804	.0100
Lake	43	6.25%	4303	.0075	State Rate	89	5.50%	8922	.0550
Lawrence	44	7.00%	4406	.0150					

**\*County Rate Change effective July 1, 2005**

**\*\*County Rate Change effective September 1, 2005 - 6.50%**

**Transit Area-COTA**

**Transit Area Definitions**

Delaware - COTA  
 Fairfield - COTA  
 Licking - COTA

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	FILING PERIODS
Columbiana (15)	15	6.50%	1504	0.0100	Monthly – September 1, 2005 AND AFTER**
Columbiana (15)	215	7.00%	1506	0.0150	Semiannual/Qtrly-July 1, 2005 through August 31,2005**
Columbiana (15)	15	6.50%	1504	0.0100	Semiannual/Qtrly – September 1, 2005 AND AFTER**

\*\*For semiannual vendors using the Ohio Business Gateway to file the UST-1 return, Columbiana County will be listed twice according to the above dates for you to report sales and tax at the appropriate rates.