

## 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 use tax voluntary payment form and submit it with payment of the amount due.

Make your check payable to the Ohio Treasurer of State and mail both the form and payment to the Ohio Department of Taxation, Sales and Use Tax Division, P.O. Box 530, Columbus, OH 43216-0530.

## Instructions for Completing the Ohio VP Use Form

- Enter your sales tax account number (if you have one) and your FEIN or Social Security number.
- Reporting period for which your purchase records were reviewed (generally the previous 12 months, but could be for more or less time).
- Enter the two-digit **county code** from the list on page 2 to indicate where goods or services were used.

**Box 1. Taxable purchases** – The total amount of taxable purchases on which no sales tax was paid at the time of purchase.

**Box 2. Tax liability** – The total amount of taxable purchases reported on line 1 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.

**Box 3.** If, on a regular basis, you are making taxable purchases upon which no tax is being charged, you should check the box and a consumer's use tax registration form will be sent to you, or you may apply for a consumer's use tax account online at the Ohio Business Gateway ([obg.ohio.gov](http://obg.ohio.gov)).

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

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



**Department of Taxation**

**VP Use**  
Rev. 12/09

## Ohio Use Tax Voluntary Payment Form

Sales tax account no.  FEIN

Reporting period  to  SSN  County code

Name \_\_\_\_\_

Address \_\_\_\_\_

City, state, ZIP \_\_\_\_\_

***Do not file unless you are reporting taxable purchases and paying use tax.***

This space for state use only				
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

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.

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



<b>1</b>	<b>Taxable purchases</b>	<input type="text"/>
<b>2</b>	<b>Tax liability</b>	<input type="text"/>
<b>3</b>	<input type="checkbox"/>	<b>Check box to request consumer's use tax registration.</b>

Signature \_\_\_\_\_

Date \_\_\_\_\_

## County Codes

<u>Name</u>	<u>Code</u>	<u>Name</u>	<u>Code</u>
Adams	01	Licking (COTA)	94
Allen	02	Logan	46
Ashland	03	Lorain	47
Ashtabula	04	Lucas	48
Athens	05	Madison	49
Auglaize	06	Mahoning	50
Belmont	07	Marion	51
Brown	08	Medina	52
Butler	09	Meigs	53
Carroll	10	Mercer	54
Champaign	11	Miami	55
Clark	12	Monroe	56
Clermont	13	Montgomery	57
Clinton	14	Morgan	58
Columbiana	15	Morrow	59
Coshocton	16	Muskingum	60
Crawford	17	Noble	61
Cuyahoga	18	Ottawa	62
Darke	19	Paulding	63
Defiance	20	Perry	64
Delaware	21	Pickaway	65
Delaware (COTA)	96	Pike	66
Erie	22	Portage	67
Fairfield	23	Preble	68
Fairfield (COTA)	93	Putnam	69
Fayette	24	Richland	70
Franklin	25	Ross	71
Fulton	26	Sandusky	72
Gallia	27	Scioto	73
Geauga	28	Seneca	74
Greene	29	Shelby	75
Guernsey	30	Stark	76
Hamilton	31	Summit	77
Hancock	32	Trumbull	78
Hardin	33	Tuscarawas	79
Harrison	34	Union	80
Henry	35	Union (COTA)	98
Highland	36	Van Wert	81
Hocking	37	Vinton	82
Holmes	38	Warren	83
Huron	39	Washington	84
Jackson	40	Wayne	85
Jefferson	41	Williams	86
Knox	42	Wood	87
Lake	43	Wyandot	88
Lawrence	44	State Rate	89
Licking	45		

For current local sales tax rates, please go to our Web site at [tax.ohio.gov](http://tax.ohio.gov) and click on the Finder or call taxpayer assistance at 1-888-405-4039.