



## Universal Use Tax Return (UUT 1) Instructions

**Note:** This return is only to be used by taxpayers that have been granted permission by the Ohio Department of Taxation to file by paper. All other filers must file electronically through the Ohio Business Gateway at business.ohio.gov or Ohio TeleFile at 1-800-697-0440.

**COUNTY CODES:** 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 website at [tax.ohio.gov](http://tax.ohio.gov).

\*\*\*\*\* Effective October 1, 2019 \*\*\*\*\*

Counties must levy sales and use tax rates in multiples of one-twentieth (.05%) of one percent.

The third and fourth digits of the county code represent the fraction of a percent of the tax being paid. Due to the law change noted above, the county rate codes must now be reported in increments of .05%. For example, 01 is .05%, 02 is .10%, 03 is .15%, and 04 is .20% etc. As an example, a consumer wanting to pay an additional 1.75% county tax to Franklin County would use a county rate code of 2535. An easy way to determine the last two digits of the county rate code is to take the county only rate and divide by .05% (1.75% divided by .05% = 35).

The state rate is still reported in increments of .25%. For example, all portions of the state rate would be coded to state tax in the last box at code 8923, with 89 representing the state tax rate only and 23 representing the current 5.75% rate (5.75% divided by .25% = 23).

### 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. Ohio use tax is applied at the same rate and to the same tangible personal property and services as the Ohio sales tax.

### State 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. When the taxability of a purchase is indeterminate, the tax is due when the goods and/or services are used, stored or consumed in a taxable manner.

### Local Use Taxes

Local taxes are due when taxable goods or services are

purchased and/or used in a county that has enacted local taxes. Currently, all counties in Ohio levy a local rate.

For example:

- 1) If taxable goods or services are purchased from a supplier located in another state 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 vendor located in a county that is different from the county in which the goods and/or services are used, stored or otherwise consumed and you have paid tax to the vendor, you have no additional local tax liability if the vendor calculated the tax at either the rate applicable to the location where you received the taxable goods or services or at the rate applicable to the location where the vendor received the order. If you have not paid tax to the vendor, use tax is due based on where the goods or services are used, stored, or otherwise consumed.

### 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.

With the 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 Ohio STAR. This form can be found on the Ohio Department of Taxation’s website at [tax.ohio.gov](http://tax.ohio.gov).

**Mailing and Payment Instructions**

Returns must be **postmarked** 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, Columbus, OH 43216-6561. For those consumers and holders of direct payment permits, your electronic payment can be made through Ohio Business Gateway ([business.ohio.gov](http://business.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.

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

**You can e-mail us through our website at [tax.ohio.gov](http://tax.ohio.gov).**

**Visit the Ohio Business Gateway at [business.ohio.gov](http://business.ohio.gov).**

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
<b>Ohio Business Gateway Help Line .....</b>	<b>1-866-644-6468</b>