



**Department of
Taxation**

Tax.Ohio.gov

Tips for Tax Preparers for the OVTA

SALES TAX

Legal Disclaimer

The information provided in this presentation is given for general guidance only and does not constitute legal or tax advice. Any legislative or legal changes that take place after the date of this presentation may change the accuracy of this content. Additionally, facts and circumstances applicable to your situation may impact any answer provided herein.



Please contact the Department directly with any questions.



Business Tax- (888) 405-4039



Sales Tax

- Common Errors for:
 - All Filers
 - Electronic Filers
 - Telefilers
 - Paper Filers
- Next Steps
- Questions?

Common Errors – All Filers





Basic Filing Information

- eServices
- Match taxable sales and tax liability
- Exempt
- Clerk of Courts
- Accelerated payments
- Only need to register once, not annual
- **\$0 sales, filing still required**

Union	Current Rate	Rate on April 1, 2025
COTA	7.5%	8%
non-COTA	7%	7%
Fairfield	<u>Current Rate</u>	<u>Rate on April 1, 2025</u>
COTA	7.25%	7.75%
non-COTA	6.75%	6.75%
Franklin	<u>Current Rate</u>	<u>Rate on April 1, 2025</u>
TOTAL	7.5%	8%
Licking	<u>Current Rate</u>	<u>Rate on April 1, 2025</u>
COTA	7.75%	8.25%
non-COTA	7.25%	7.25%
Delaware	<u>Current Rate</u>	<u>Rate on April 1, 2025</u>
COTA	7.5%	8%
non-COTA	7%	7%

Basic Filing Information

- Amendment replaces original filing
- Sales tax monthly deadlines
 - 23rd of the following month
- Sales tax semi-annual deadlines
 - July 23
 - January 23
- \$200 threshold
- Discount 0.75%
- COTA increase effective 4/1/2025

Electronic Filing Errors





Electronic Filing Errors

- Return payment
- Account payment
- Payment only still needs UST-1 filed
- Bank information

Electronic Filing Errors

- Call Business Tax: 888-405-4039
 - Snapshot
- Multiple county Vendor's Licenses (VL)
 - Combined
 - VL required for each location
- Electronic filing means UST-1 form must be filled out, spreadsheets are not accepted

Filing Administrator

- Request business access
- Previous filing administrator will need to approve
- Filing administrator letter
 - Company letterhead
 - FEIN/SSN
 - Person name
 - Email/username
 - Brief explanation
 - Owner/officer signature with title listed

Telefile Errors





Telefile Errors

- Telefile Help: 1-800-697-0440
- Use last day of month for date
- If disconnected after filing
 - Confirmation numbers
 - Call back for payment only
- If no access to previous owner's liquor account, Telefile is great option
- Only 1 county

Paper Filing Errors



Moving Past Filing Sales Tax





closed

Next Steps

- Accidentally closed account? Call us at 1-888-405-4039 to reactivate
- eServices
 - Close account
 - Update information
 - Moving locations?
- No access to eServices?
 - Business Account Update Form
- Tax Alerts



Additional Questions?

- Tax.Ohio.gov
 - FAQs
 - Information Releases
- Call 1-888-405-4039
 - Agent can view screen in eServices
- Contact Us:
 - Callback
 - Email us
- Welcome Center
- Chat
- ORC 5739 & OAC 5703-9

Resources



Tax.ohio.gov - Business Taxes
Sales & Use Tax



Forms
Filter by Topic – Sales and Use Tax



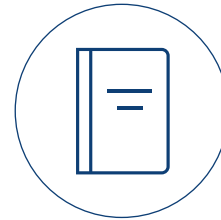
FAQs
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Assistance
(888) 405-4039



Information Release
Sales and Use Tax



ORC & OAC
Title 57 & Chapter 5703-9



Department of
Taxation



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