

OHIO USE TAX VOLUNTARY PAYMENT FORM

Name & Address:

1	REPORTING PERIOD	
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2	COUNTY	
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**MAKE
REMITTANCE
PAYABLE TO:**
Treasurer of State
MAIL TO:
Ohio Dept.
of Taxation
P.O. Box 530
Columbus, OH
43216-0530

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.



3	TAXABLE PURCHASES	
4	TAX LIABILITY	
5	<input type="checkbox"/>	CHECK BOX TO REQUEST CONSUMER'S USE TAX REGISTRATION.



Signature _____

Date _____

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

INSTRUCTIONS

In the spaces provided:

1. Print your **NAME AND ADDRESS**.
2. Indicate the **REPORTING PERIOD** for which your purchase records were reviewed (generally the previous twelve months, but could be for more or less time).
3. Indicate the name of the **COUNTY** where goods or services used.
4. Indicate the amount of **TAXABLE PURCHASES** for the period reviewed.
5. Indicate your use **TAX LIABILITY** (taxable purchases multiplied by the use tax rate for the county of consumption).

Make your check payable to the **Treasurer of State** and mail to the **OHIO DEPARTMENT OF TAXATION, Sales Tax Division, P.O. Box 530, Columbus, OH 43216-0530**.

6. If, on a regular basis, you are making taxable purchases upon which no tax is being charged, you should check the **REQUEST CONSUMER'S USE TAX REGISTRATION** box.