Ohio | Department of Taxation
P.O. Box 182215
Columbus, OH 43218-2215

Rev. 11/13

Ohio Universal Sales Tax Return (UST 1) Instructions

Note: If payment due is $1.00 or less, no payment is required. Any refunds (must submit form ST AR) $1.00 or less will not be approved.

Sales tax is generally collected at the rate in effect in the county where the consumer takes possession of the item sold or receives the benefit of the service performed. While most sales occur at the vendor's place of business, some taxable transactions may occur in a county different from the vendor's place of business. These instructions will guide you through the process of filing a return that covers many taxing jurisdictions.

STEP 1: Complete the back of Ohio form UST 1 (short) or pages 2-4 of Ohio form UST 1 (long).

County name – If not preprinted, enter the first four letters of the county name for those counties where you have made taxable sales, or delivered items or services.

County code – Enter the two-digit code that applies to the county name. Please refer to our Web site at **tax.ohio.gov** for county names, code numbers and rates.

Taxable sales – Enter under taxable sales the total amount of reportable taxable sales for each county in which you have locations or where reportable taxable sales were made. **Note:** Do not include sales of motor vehicles, titled watercraft and/or titled outboard motors that were reported to Ohio clerks of courts or the Ohio Department of Taxation on the Nonresident Watercraft Return.

Tax liability – Enter under tax liability the total (combined state and local tax) amount of tax due for those reportable taxable sales indicated. **Note:** Do not include taxes on sales of motor vehicles, titled watercraft and/or titled outboard motors that have been paid to Ohio clerks of courts or to the Department of Taxation on sales to certain nonresidents of Ohio.

Note: If any sales or tax figure in the county section of the UST 1 is negative, shade the negative sign ("–") in the box immediately preceding the sales or tax figure.

Total each column and enter the totals on lines 5 and 6 on the front side of the return. The totals cannot be negative numbers.

STEP 2: Complete the front side of the return, lines 1-9.

Line 1 – Gross sales: Enter total sales of tangible personal property and selected services. **Do not include the actual sales tax charged.** Qualifying bad debts may reduce gross sales. See Tax Commissioner Rule 5703-9-44 for details. Gross sales may be reduced by returned taxable sales on which the full purchase price and tax were refunded or credited to the purchaser. If the full purchase price and tax were not refunded on taxable sales, the law does not permit any reduction from gross sales. Gross sales may also be reduced by cash or term discounts claimed to reduce the taxable price of an item or service, provided that the tax was charged and paid on the full price of the item on the previous return period, and the customer exercised the discount option when payment was made.

Line 2 – Exempt sales: Enter the total exempt sales. This includes, but is not limited to, sales to holders of direct payment permits and sales covered by valid exemption certificates. **Note:** Exempt sales may not be larger than gross sales.

Line 3 – Net taxable sales: Subtract line 2 from line 1.

Line 4 – Sales where tax was paid to the clerk of courts:

Motor vehicle dealers – Enter the total sales (purchase price or tax base) of motor vehicles for the reporting period for which you have receipts from clerks of courts showing tax paid. This includes automobiles, trucks, trailers and other motor vehicles that are required to be titled. **Do not** enter the tax paid to the clerks of courts on this line.

Watercraft/outboard motor dealers/sellers – Enter the total sales (purchase price or tax base) of watercraft and outboard motors for which you have receipts from clerks of courts showing tax paid. This includes watercraft and outboard motors that require an Ohio title but does not include documented watercraft, watercraft under 14 feet, outboard motors under 10 horsepower and nontitled trailers. **Do not** enter the tax paid to the clerks of courts on this line.

Line 5 – Reportable taxable sales: Subtract line 4 from line 3. This should equal the total taxable sales reported in the county section of the return.

Line 6 – Tax liability: Enter the greater of the tax collected or that which should have been collected. This should equal the total tax liability reported in the county section of the return. No negative numbers are allowed on lines 1 through 6 of Ohio form UST 1.

Line 7 – Discount: Enter .75 of 1% (.0075) of line 6 if Ohio form UST 1 and full payment are received by the Ohio Department of Taxation on or before the due date.

Line 8 – Additional charge: If the return is to be **received** by the Ohio Department of Taxation after the due date or without full payment of the amount due, enter $10. However, certain billing or delinquent programs may apply an additional charge of $50 or 10% of the tax, whichever is greater. If the tax is paid late, interest from the due date of the tax will accrue until the date of assessment or payment, whichever comes first. **Taxpayers should not attempt to report interest on their sales and use tax returns.** Instead, interest found due by the Ohio Department of Taxation will be automatically billed.

Line 9 – Net amount due: Line 6 minus line 7 **or** line 6 plus line 8. Pay this amount if you do not make accelerated payments. Make remittance payable to the Ohio Treasurer of State, write your vendor's license number and reporting period on your remittance, and mail to the Ohio Department of Taxation, P.O. Box 16560, Columbus, OH 43216-6560. If you do make accelerated payments, proceed to the instructions for line 10.

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STOP

STEP 3 – Proceed only if you are required to make payment by electronic funds transfer (EFT) and have made the proper accelerated payments. If payment of balance due is made by EFT, please place an X in the EFT box to indicate how the payment was made.

Line 10 – Accelerated payments made: Enter the amount of the accelerated payment made for the month of the reporting period.

Line 11 – Accelerated payment for next reporting period: Enter the amount of the accelerated payment needed for the next reporting 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 12 and will be credited to that month.

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 11. 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 11 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 11 should be left blank.

Line 12 – Balance due: The amount on line 9, less the amount on line 10, plus the amount on line 11. Pay this electronically by using one of the several payment options below.

Return Filing and Payment Options

You can **file** your return by:

- Paper return from this packet
- Ohio Business Gateway **(business.ohio.gov)**
- Ohio TeleFile – limited use, please refer to TeleFile instructions

You can **pay** your return by:

- Paper check submitted with the paper return (unless required to pay by EFT)
- Ohio Business Gateway, with the filing of the return **(business.ohio.gov)**
- EFT through the Ohio Treasurer of State **(eft.tos.ohio.gov)**
- Ohio Telefile – please refer to TeleFile instructions
- eForms at **tax.ohio.gov**

You can **make accelerated payments electronically** by:

- Ohio Business Gateway **(business.ohio.gov)**
- EFT through the Ohio Treasurer of State **(eft.tos.ohio.gov)**
- Ohio TeleFile – please refer to TeleFile instructions

For Cumulative Filers Only Account #89X3XXXX

It is important to note that you are still required to obtain and maintain an active vendor's license for each fixed place of business. You are also reminded that you **must report** your taxable sales and tax liability on a county-by-county basis, **not** on a location-by-location basis. You are, however, required to maintain in your records a location-by-location breakdown of your sales and tax activity for audit purposes.

Amended Returns

If an amended return is necessary due to the change in the information provided on the original return, **please check the box on the front of the return to signify that this is an amended return.** If you need to file an amended return for a period that contained an accelerated payment on line 11, you cannot change the amount originally stated on this line.

If an amended return creates an overpayment on the return period, you must complete Ohio form ST AR (refund application). The refund application with the amended return and back-up documentation should be sent to the address on the refund application.

Proper Completion of Your Returns

To ensure that your sales and tax information is properly captured and that your account is properly credited, please follow these guidelines when preparing your returns.

1. Use blue or black ink. Do not use pencil.
2. Make hand-written characters as close to the following example as possible.

3. If you had no sales for the reporting period, indicate this by showing zeros (00) in the cents column of line 1. Do not use straight lines. **Tax returns must be timely filed even if no tax is due.**
4. Other than as stated in number three, above, leave other lines blank if they do not apply.