



Department of Taxation

P.O. Box 530  
Columbus, OH 43216-0530

KWH 4  
Rev. 3/14

## Self-Assessing Purchaser Tax Return

Account number \_\_\_\_\_ Period \_\_\_\_\_

Name \_\_\_\_\_

Address \_\_\_\_\_  
Street address City State ZIP code

Column A	Column B	Column C
1. Number of KWHs filed for current registration year		
2. Number of taxable KWHs received this filing period		
3. Total taxable KWH for registration year (line 1 plus line 2)		
4. If line 3 is greater than 500 million, subtract 500 million from total taxable KWH (line 3 minus 500 million)		
5. Line 2 minus line 4		
6. Line 5 multiplied by \$0.00257		\$ .00
7. Line 4 multiplied by \$0.001832		\$ .00
8. <b>Tax due</b> (line 6 plus line 7)		\$ .00
9. Interest (see instructions)		\$ .00
10. <b>Total amount due</b> (line 8 plus line 9)		\$ .00

By the 20th day of each month, the return shall be filed with the Ohio Department of Taxation along with payment of the total amount due. If filing a paper return, make check payable to Ohio Treasurer of State and write the account number on your check. Failure to timely file and pay the tax may result in an additional charge of \$50 or 10% of the tax, whichever is greater.

I declare under penalties of perjury that this return, 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 return and report.

Signature \_\_\_\_\_ Title \_\_\_\_\_

Telephone \_\_\_\_\_ Date \_\_\_\_\_

## Instructions for Completing Self-Assessing Purchaser Tax Return (KWH 4)

### Reporting Periods and Due Dates

Monthly tax returns are due by the 20th day of the month following the reporting period. The last day of your billing period determines when the tax is to be reported. As an example, information from all billing periods ending in June will be reported on the June return that is due by July 20th. If the due date falls on a weekend or state holiday, the due date is the next business day.

### Tax Computation

The tax structure for self-assessing purchasers has two rate structures. The rates are levied on the number of kilowatt hours received. The first 500 million kilowatt hours of electricity received during any one registration year – May 1st through April 30th – is subject to the \$0.00257 rate. Once the 500 million kilowatts is reached, all future kilowatts will be reported at the reduced rate of \$0.001832 for the remainder of the registration year.

**Line 1, column B** – The system will populate the number of kilowatt hours of electricity received during the current registration year – May 1st through April 30th.

**Line 2, column B** – Report the total number of taxable kilowatt hours of electricity received during the period covered by the report.

**Line 3, column C** – The system will populate the total kilowatts on lines 1 and 2. If filing a paper return, enter total kilowatts received for current registration year.

**Line 4, column C** – If line 3 is greater than 500 million, subtract 500 million from the total taxable kilowatts; otherwise the system will default to zero.

**Line 5, column C** – Enter the number of taxable kilowatts received this filing period (line 2, column B) minus line 4 (column C) if applicable.

**Line 6, column C** – Multiply line 5, column C, by the \$0.00257 rate.

**Line 7** – Multiply line 4, column C, by the \$0.001832 rate if applicable.

**Line 8, column C** – Enter the total of column C, lines 6 and 7.

**Line 9, column C** – Enter the interest due on late payments. (Please refer to our Web site at [tax.ohio.gov](http://tax.ohio.gov) for the current interest rate.) Multiply line 5, column C, by the interest rate, divide by 365 and multiply by the number of days the payment is late.

**Line 10** – Enter the sum of column C, lines 8 and 9. This is the amount that you owe.

### General Provisions

A return must be filed each month, even if there is no liability to report. All amounts are to be rounded to the nearest dollar. Late returns may be subject to a late filing charge of up to 10% of the tax liability or \$50, whichever is greater. You will be billed for any applicable late charge. The return and payment must be received by the Ohio Department of Taxation on or before the due date.

Please direct any questions to the Excise Tax Section at (855) 466-3921, option 5 or fax (206) 350-6722.