



# SALT WATCH

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## *Breaking News*

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### **Guidelines Released on Ohio Consumer's Use Tax Amnesty Program**

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#### **Time to Set the Wheels in Motion**

As previously reported in SALT Watch Special Edition published July 7, 2011, Ohio House Bill No. 153 authorized several tax amnesty opportunities available to Ohio taxpayers. Of those opportunities, the first available is the Ohio Consumer's Use Tax Amnesty Program starting October 1<sup>st</sup> and running through May 2013.

The following is a list of action steps as suggested by the Ohio Department of Taxation necessary to take advantage of the use tax amnesty:

- Calculate the use tax due on all untaxed taxable tangible personal property and services used, stored or consumed in Ohio from January 1, 2009 forward (spreadsheet must include name and address of vendor, a brief description of the item(s) and/or service(s) purchased, purchase price and county of use).
- Complete online registration to utilize the Ohio Business Gateway ("OBG").
- Complete the Ohio consumer's use tax registration process on the OBG.
- If you were registered for consumer's use tax as of June 1, 2011, you must first call 1-800-304-3211 on or after October 1, 2011 to request amnesty.
- On the OBG, electronically complete and sign the amnesty return.
- Enter the total amount of calculated consumer's use tax due by county.
- Upload the spreadsheet at the link provided on the OBG.
- Submit payment through the OBG for either the full amount of consumer's use tax due or, if you request and qualify for a payment plan, an initial payment equal to your first month's payment amount.

#### **Action Items**

When you're ready to calculate your Ohio consumer's use tax liability, GBQ SALT professionals are available to assist with the amnesty application, filing, and payment processes. Expect the application to be available on the OBG October 1, 2011.

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