



Department of  
Taxation

## REGISTRATION CONFIRMATION

PO Box 182215  
Columbus, OH 43218-2215  
Tax.ohio.gov

Klayman, Rachel  
The Best Bookhouse  
4274 Clifford Rd  
Cincinnati, OH 45236

January 19, 2023

RE: Account Type: Consumer's Use Tax  
Account Number: 97318768  
Effective Date: 1/19/2023  
Filing Frequency: Monthly  
TIN: 50

Please verify that the information listed below is complete and accurate. If there are corrections and/or additions, please note them on this form and return it by mail to PO Box 182215, Columbus, OH 43218-2215 or fax to 1-206-426-1014. You may also contact us by telephone at 1-888-405-4089 or by email through our website at [tax.ohio.gov/emailus](http://tax.ohio.gov/emailus).

Legal Name	Klayman, Rachel
FEIN/SSN	***-**-7643

Returns are required to be filed electronically. You can file and pay your use tax returns electronically through the Ohio Business Gateway at [gateway.ohio.gov](http://gateway.ohio.gov). Payments may be made directly from your bank account (electronic check) or by credit card.

The Ohio Department of Taxation must receive all returns and payments on or before the 23rd of the month following the end of the reporting period. Failure to file and pay taxes due in a timely manner may result in the loss of discount and the imposition of interest, penalties and/or additional charges. You must file a return even if you made no taxable sales for the filing period.

If you have any questions concerning your tax responsibilities or how to file your return(s), please contact us.

Ohio Department of Taxation  
Phone: 1-888-405-4089  
Fax: 1-206-426-1014  
TTY/TDD: 1-800-750-0750

**Certificate of Registration**  
Ohio Department of Taxation  
P.O. Box 182215, Columbus, OH 43218-2215

Klayman, Rachel  
The Best Bookhouse  
4274 Clifford Rd  
Cincinnati, OH 45236

License Type: CONSUMER'S USE TAX  
Account Number: 97318768  
Effective Date: 1/19/2023

This is to certify that the above is registered to remit taxes levied pursuant to Chapter 5741 of the Ohio Revised Code where sufficient sales and/or use taxes were not paid at the time of purchase.

A new registration must be obtained if the business is sold or if the form of ownership changes. An ownership change includes, but is not limited to, incorporating a business, changing from a partnership to a sole proprietor, a sole proprietorship to a partnership, or any similar entity change.

# Consumer's Guide to Ohio Use Tax

## What Is Use Tax?

Use tax is a tax on the storage, use or other consumption of tangible personal property and certain taxable services in Ohio. These include purchases made from both Ohio and out-of-state vendors. The tax is a complement to the Ohio sales tax. In general, if you have paid Ohio sales tax on purchases of certain items or certain taxable services, then you do not owe Ohio use tax. If you have not paid Ohio sales tax, then you have a responsibility to remit Ohio use tax directly to the ODT, unless there is an exception or exemption that applies to the transaction.

Please refer to the ODT's Web site ([tax.ohio.gov](http://tax.ohio.gov)) for more information on what is subject to use tax and the appropriate sales/use tax rate for your county.

## How Do I Remit Use Tax Directly to Ohio?

The Universal Use Tax return (UUT1) is used for filing use tax. Businesses need to register for a Consumer's Use Tax account to begin remitting use tax directly to Ohio. Registration and filing are available on OBG at [gateway.ohio.gov](http://gateway.ohio.gov). OBG accepts electronic checks and credit cards for online payment.

## Mandatory Electronic Filing

Each person holding a consumer's use tax account, regardless of purchase volume, is required to file a UUT1 return electronically.

The Ohio Business Gateway – OBG allows taxpayers to electronically file their UUT1 return and accepts electronic checks and credit cards for online payment. To use this option, please visit [gateway.ohio.gov](http://gateway.ohio.gov) and click on the "Login Now" or "Create an Account" link on the OBG home page.

## Filing Requirements

The Universal Use Tax return (UUT1) is used for consumer's use tax and must be electronically filed and paid by the due date. The filing frequency is determined by ODT. Your frequency is stated on the Registration Confirmation notice and you will be informed in writing of any filing frequency changes

Returns must still be filed even if no taxable purchases are made and no tax is due. Failing to file a return or remit tax due will result in fines, penalties and possible criminal charges.

**Monthly Filers** – The UUT1 must be electronically filed and paid by the 23rd day of the month following the reporting period, for all tax due during the preceding month. If the 23rd is on a weekend or holiday, the due date is the next business day.

## Determining Use Tax Rates

Please visit the ODT Web site ([tax.ohio.gov](http://tax.ohio.gov)) or call the Business Taxpayer Services line (1-888-405-4039) for information on the tax rates and rules governing Ohio's sales and use tax. Sign up for Ohio Tax Alert and receive notification of tax rate changes.

Sales and use tax rates for any address in Ohio can be verified by using The Finder, an online resource available at [tax.ohio.gov](http://tax.ohio.gov).

**Ohio Tax Alerts** – Consumers may sign up to receive tax alerts via e-mail for multiple tax types, including sales and use tax. These alerts include reminders of when semi-annual and monthly universal sales tax (UUT1) returns and payments are due. These reminders can assist vendors in remitting timely returns and payments. This can be a very helpful service, as ODT does not mail returns or information to new or existing vendors. To use this service, simply sign-up from our Web site at [tax.ohio.gov](http://tax.ohio.gov).

## Important Numbers

Business Taxpayer Assistance	(888) 405-4039
Tax Fraud Hotline	(800) 757-6091
Ohio Relay for the Hearing	(800) 750-0750