



Disclaimer: This guide is not a substitute for professional tax advice. Consider it an asset to help you understand and prioritize your sales and use tax priorities for 2020.

Who is required to collect sales tax in Ohio?

The requirement to charge and remit sales tax in Ohio is based on the connections a company has with the state. These connections, whether legal or physical, may trigger a sales tax collection obligation referred to as nexus.

To identify possible nexus, begin by listing ways in which your company may be connected to Ohio. Consider the list of sales tax nexus triggers listed below.

Ohio sales tax nexus triggers

Companies doing business in Ohio should be aware of the following activities that may trigger sales tax liability. Failure to be tax compliant can result in audits and other legal actions.

Click on each of the nexus triggers listed for more details.

- [Economic nexus](#)
- [Affiliate nexus](#)
- [Click-through nexus](#)
- [Physical presence](#)

Ohio sales tax compliance steps

1. Determine sales tax exposure

As mentioned above, there are a number of ways in which a company may become responsible for collecting sales tax in Ohio.

[Get help determining your nexus profile](#)

2. Register with state and local tax authorities

If you have determined you have established nexus in Ohio, you will need to register your business with the Ohio Department of Taxation prior to collecting any sales tax revenue.

[Get help with sales tax registration](#)

3. Collect, file, and remit sales tax

Once your business is registered with the appropriate tax authorities in Ohio, you may begin collecting sales tax and filing returns. Refer to the table at the right for filing deadlines.

[Get help with managing sales tax compliance](#)

Other tax compliance notes

Zero Dollar Returns

Completed sales tax returns must be submitted to the Ohio Department of Taxation by the assigned due date each filing period even if no sales tax was collected.

State Contact Info

Ohio Department of Taxation
Attn: Business Compliance Division
PO Box 2678
Columbus, OH 43216-2678
(888)405-4039

Ohio sales tax filing due dates for 2020

Ohio sales tax returns are due by the 23rd day of the month following the end of the filing period. Monthly and semi-annual filing frequencies are most commonly assigned.

Filing due dates adjusted for weekends or holidays are indicated by an * in the chart below.

2020 Reporting Period	Filing Due Date
Semi-Annual Filing	
January - June	July 23, 2020
July - December	January 25, 2021*
Monthly Filing	
January	February 24, 2020*
February	March 23, 2020
March	April 23, 2020
April	May 25, 2020*
May	June 23, 2020
June	July 23, 2020
July	August 24, 2020*
August	September 23, 2020
September	October 23, 2020
October	November 23, 2020
November	December 23, 2020
December	January 25, 2021*

File sales tax returns **the right way**

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