

PA-1 USE TAX RETURN AND INSTRUCTIONS

IMPORTANT: The PA-1 Use Tax return should only be used by individuals or businesses that do **NOT** have a Sales Tax license. **This form CANNOT be used as a replacement for the Sales Tax Return (PA-3).** Use of this form by registered Sales Tax accounts will result in non-filer notifications. Sales Tax is reported using one of the Department's electronic filing options: e-TIDES (www.etides.state.pa.us) is the Internet based filing option, or for those without Internet access, the telephone filing option, TeleFile (1-800-748-8299).

WHAT IS USE TAX? Use Tax is the 6 percent tax that is due on the purchase of tangible personal property or taxable services delivered or used in Pennsylvania, when Sales Tax has not been charged by and paid directly to the vendor. Purchases made over the Internet, through toll-free numbers (800, 888, 866 and 877), from mail order catalogs or from an out-of-state location are examples of purchases that are subject to Use Tax if Sales Tax was not paid to the vendor. An **additional 1 percent Local Use Tax** is due on items used by businesses in Philadelphia and/or Allegheny counties when Sales Tax is not charged by and paid directly to the vendor.

INSTRUCTIONS FOR COMPLETING THE PA-1 USE TAX RETURN:

Complete the following **required** fields: Employer Identification Number (EIN) or Social Security Number (SSN) and Period Ending Date (MMDDYYYY) in the blocked areas at the top of the PA-1 Use Tax return. The period ending date is the last day of the month following the month of purchase. Print the business or taxpayer's name, street address, city, state, and ZIP code.

Make your check or money order payable to: **PA Department of Revenue. Do not send cash.**

Sign, date and include a daytime telephone number and title on the PA-1 Use Tax return. Mail the return and payment to: **PA Department of Revenue, PO Box 280437, Harrisburg, PA 17128-0437.**

Line 1 Enter the total dollar value of taxable items or services subject to Use Tax.

Line 2 Enter the 6% PA Use Tax due (.06 x Line 1) in Column 1. For those items or services used or consumed in Philadelphia and/or Allegheny Counties, enter a local tax rate of 1% in Column 2 and/or Column 3 as appropriate. The 1% local tax rate is in addition to the state tax rate of 6%.

Line 3 Enter Sales/Use Tax paid to another jurisdiction.

Line 4 Subtract Line 3 from Line 2 and enter the result as net Use Tax due.

Line 5 Add 5% of the total tax due for each month or fraction of a month from the date the return is due. Maximum penalty is 25% of the tax due, but in no case shall the penalty be less than \$2. The due date is the 20th day following the period ending date.

Line 6 Calculate interest by using the Interest Calculator available on the Department's Web site at www.revenue.state.pa.us, select e-Services Center, then Businesses, then Penalty and Interest Calculator, or refer to REV-1611 for the annual and daily interest rate.

Line 7 Total lines 4, 5, and 6 in each of the Columns 1, 2, and 3.

Total Payment Add Line 7 in Columns 1, 2, and 3 and enter the total in the **Total Payment** block. Remit this amount with the PA-1 return.

If you regularly have a Use Tax liability, you can request to be registered for a Use Tax account. **Do you want to be registered for a Use Tax account number? Please check 'yes' or 'no' on the PA-1 form below.**

Any person who willfully fails or refuses to remit the tax, fails to pay the tax, fails to file a return, files a fraudulent or false return, attempts to prevent full disclosure of taxable purchases, or presents for payment of tax a check which is returned to the Commonwealth as uncollectible, may be subject to criminal prosecution.



USE TAX RETURN

PA-1 AS (I) (02-07)

Do you want to be registered?

☐ Yes ☐ No

Business or Individual Name (Last, First, M.)	
Street Address	
City	
State	ZIP Code

EIN/SSN

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PERIOD ENDING DATE (MMDDYYYY)

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1. Dollar Value of Taxable Items
2. Use Tax
3. Tax Paid
4. Tax Due
5. Penalty
6. Interest
7. Total Due

Column 1 PA STATE TAX 6%

Column 2 PHILADELPHIA TAX 1%

Column 3 ALLEGHENY TAX 1%

Total Payment \$

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I certify that this return is to the best of my knowledge, information, and belief, a full, true and correct disclosure of all taxes and fees collected or incurred during the period indicated on this return.

DATE

DAYTIME TELEPHONE

EXT.

SIGNATURE

TITLE

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