

USE TAX RETURN WORKSHEET
FOR PURCHASES MADE FROM _____ THROUGH _____
DUE _____

Reference No: _____
 DBA: _____

	A ITEM PURCHASED	B A/S	C PURCHASE DATE	D LOCATION USED	E PURCHASE PRICE	F TAX RATE	G TAX	H VENDOR
1								
2								
3								
4								
5								
6								
7								
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9								
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11								
12								
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14								
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16								
17								
18								
19								
20								
21								
22								
23	Total from attached spreadsheet(s)							
24	TOTAL (sum of lines 1–23)							
25	Credit for sales tax paid to any other state(s) for purchases listed above. Attach copies of invoices showing the amount of sales tax paid in other states.							
26	Balance of Tax Due (line 24 less line 25)							
27	PENALTY of 10% (0.10) is due on tax paid after the due date. See instruction for line 27.							
28	INTEREST: One month's interest is due on tax for each month or fraction of a month that payment is made after the due date. See instruction for line 28.							
29	Total Due – (sum of lines 26–28) Mail with payment to PO Box 942879, Sacramento, CA 94279-0098							

I certify to the best of my knowledge that I am a corporate officer, partner, owner, or hold a power of attorney to execute this document and that to the best of my knowledge the amounts reported are a true and complete reporting of purchases of supplies, fixtures, and equipment for use in this state without the payment of California use tax.

Sign, date, and provide contact information on each return worksheet and submit them with payment in full by the response date referenced in the letter. Keep a copy for your records.

NAME (<i>print</i>)	DATE	PHONE (<i>include area code</i>)
SIGNATURE	TITLE	EMAIL ADDRESS

INSTRUCTIONS—USE TAX RETURN WORKSHEET

YOU SHOULD ONLY USE THIS WORKSHEET IF YOU DO NOT HAVE AN ACTIVE ACCOUNT WITH THE BOARD OF EQUALIZATION.

Report transactions on a calendar year basis—for example, purchases made from 1/1/05 through 12/31/05.

The due date for each year is January 31 of the year following the reporting period. For example, 1/31/06 is the due date for the year 1/1/05 through 12/31/05.

Complete a separate worksheet for each calendar year or portion of a calendar year.

LINE BY LINE INSTRUCTIONS

- Column A.** Items Purchased—Provide a general description of the item being reported (for example, mixer, printer, x-ray machine, printing press, solvents, towels, furnishings, computer software, computer hardware).
- Column B.** A/S—If the item purchased is being depreciated, enter A (asset). If the item purchased was expensed, enter S (supply).
- Column C.** Purchase Date—For purchases of single items (for example, x-ray machine, printing press) enter the date of purchase. For multiple purchases of like items, group them together by month and enter a purchase date that is the last day of the month. That is, if you make 6 purchases of towels in September 2006, group these purchases together and use September 30, 2006 as the purchase date. If you made additional purchases of towels in October 2006, group them separately and use a purchase date of October 31, 2006 for these purchases.
- Column D.** Location Used—Enter the city where the purchase was first used. If you made multiple purchases of like items that have been grouped together, but used in various locations, enter the city where the majority of the purchases were used for the first time. If the location is different than the mailing address, please provide the full street address of the location used.
- Column E.** Purchase Price—Excluding separately stated charges for shipping by common carrier, enter the purchase price (cost) for single items being reported (for example, x-ray machine, printing press). For reporting multiple purchases grouped together, enter the total purchase price of all purchases being grouped.
- Column F.** Tax Rate—Enter the tax rate in effect at the time of purchase. If you do not know the sales and use tax rate, you may call our Taxpayer Information Section at 800-400-7115 or visit our website, www.boe.ca.gov for assistance.
- Column G.** Tax—Multiply the tax rate entered in column F by the Purchase Price entered in column E and enter the result (round to the nearest dollar).
- Column H.** Vendor—Enter the name of the vendor from whom you made your purchase.
- Lines 1 thru 22.** Enter items purchased.
- Line 23.** Enter the amount of tax due from any supplemental worksheet(s) you prepared.
- Line 24.** Enter on this line the total tax (the sum of lines 1-23).
- Line 25.** Credit for sales tax paid to another state. You are allowed to claim a credit up to the amount of use tax you owe for sales tax paid to another state on purchases being reported. To support this credit you must attach a copy of the invoice(s) showing the payment of the sales tax.
- Line 26.** Enter the balance of use tax due (line 24 minus line 25).
- Line 27.** For payments made after the return worksheet due date, a 10% penalty applies. Multiply line 26 by 0.10 and enter the result on this line (see instructions at the top of this page to determine the due date).
- Line 28.** For payments made after the return worksheet due date, one month's interest is due on the tax (line 26 amount) for each month or fraction of a month that payment is late. To assist you in calculating the correct amount of interest due, an interest calculator is available on the BOE website. To access the calculator go to www.boe.ca.gov and type Interest Rates in the search box, or under Quick Links, click on Sales & Use Tax, then under General Interest click on Interest Calculator, or type <https://efile.boe.ca.gov/boeweb/services/interestCalculation.jsp> in the address box of your web browser. If you prefer, you may call the Taxpayer Information Section at 800-400-7115 for assistance. Enter the interest due on this line.
- Line 29.** Enter the total of lines 26-28.