

PA-1 USE TAX RETURN AND INSTRUCTIONS

IMPORTANT: This return should only be used by individuals and businesses without Pennsylvania sales tax licenses. Use of this form by registered sales tax account holders will result in non-filer notifications, and this form cannot be used as a replacement for the Sales Tax Return.

WHAT IS USE TAX? Use tax is the 6 percent tax due on the purchase of items or services subject to Pennsylvania sales tax, when sales tax is not charged by and paid directly to the seller. Purchases made over the Internet, through toll-free numbers (800, 888, 866 and 877), from mail order catalogs and from out-of-state locations are examples of purchases subject to use tax when sales tax is not paid. An additional 1 percent local use tax applies to items purchased or used in Allegheny County; 2 percent local tax applies to items purchased or first used in Philadelphia on or after Oct. 8, 2009. Prior to Oct. 8, 2009, the Philadelphia local tax was 1 percent.

INSTRUCTIONS FOR COMPLETING THE PA-1 USE TAX RETURN:

Complete the block fields at the top of the return below for Employer Identification Number (EIN) or Social Security number and period ending date. The period ending date is the last day of the month following the month of purchase. Print the business or individual name, street address, city, state and ZIP code.

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

Sign, date and provide a daytime telephone number and title at the bottom of the return, then send the return and payment to: PA Department of Revenue, PO Box 280437, Harrisburg, PA 17128-0437.

Line Instructions:

- Line 1. Enter the total dollar value of items or services subject to use tax.
- Line 2. Calculate and enter 6 percent use tax (0.06 X Line 1). Use Columns 2 and 3 as appropriate. For items purchased or first used in Philadelphia prior to Oct. 8, 2009, calculate and enter 1 percent local tax (0.01 X Line 1); for items purchased or first used in Philadelphia on or after Oct. 8, 2009, calculate and enter 2 percent local tax (0.02 X Line 1). For items purchased or used in Allegheny County, calculate and enter 1 percent local tax (0.01 X Line 1).
- Line 3. Enter the amount of any sales or use tax paid to another jurisdiction, and enclose with your return copies of invoice(s) showing tax paid.
- Line 4. Subtract Line 3 from Line 2 and enter the result.
- Line 5. If submitting return and payment late, calculate penalty using the Penalty and Interest Calculator available at www.revenue.state.pa.us.
- Line 6. Calculate interest using the calculator referenced in Line 5 instructions.
- Line 7. Add Lines 4, 5 and 6 in each of Columns 1, 2 and 3.

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

To register for a use tax account number to report & remit use tax regularly, please check "Yes" on the form below and provide your address.

Anyone who willfully fails or refuses to file a complete and accurate return and/or fails or refuses to remit and pay all tax due may be subject to criminal prosecution.

USE TAX RETURN

PA-1 AS (I) (12-09)

Do you want to be registered?

☐ Yes ☐ No

Business or Individual Name (Last, First, M.)

Street Address

City

State ZIP Code

EIN/SSN

PERIOD ENDING DATE (MMDDYYYY)

* See Line Instructions

Column 1 PA STATE TAX 6%

Column 2 PHILADELPHIA TAX *

Column 3 ALLEGHENY TAX 1%

1. Dollar Value of Taxable Items

2. Use Tax

3. Tax Paid

4. Tax Due

5. Penalty

6. Interest

7. Total Due

Total Payment \$

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

DATE

DAYTIME TELEPHONE

EXT.

SIGNATURE

TITLE