

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 used in Philadelphia.

INSTRUCTIONS FOR COMPLETING THE PA-1 USE TAX RETURN:

Check the box for the kind of Entity ID you are providing (Employer Identification Number or Social Security number), then enter that number in the boxes provided for Entity ID. Enter the period ending date in the boxes provided. 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 used in Philadelphia 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.

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 (09-14)

Check Entity Type

EIN SSN

Entity ID

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PERIOD ENDING DATE (MMDDYYYY)

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

	Column 1 PA STATE TAX 6%	Column 2 PHILADELPHIA TAX 2%	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 \$

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