



Indiana Department of Revenue
Consumer's Use Tax Return

Period beginning (month/year) _____ and ending (month/year) _____

Name	
Street Address or Post Office Box	
City, County, State, and ZIP Code	
Type of Identification (check one) <input type="checkbox"/> TID <input type="checkbox"/> FEIN <input type="checkbox"/> SSN	Identification Number

List of purchases of tangible personal property subject to use tax.

If you have more than 6 entries, attach a separate sheet.

Name and Address of Seller	Description of Property Purchased	Date of Purchase	Purchase Price of Property
TOTAL (Enter this amount on Line 1 of the Tax Computation section.)			

Tax Computation

1. Total purchases subject to tax (from Total above)	
2. Use Tax (7% of Line 1)	
3. Sales / Use tax paid to another state on these purchases	
4. Total Amount Due (Line 2 minus Line 3) <i>If \$0 or less, you do not need to file Form ST-115</i>	

I declare under the penalties of perjury that to the best of my knowledge and belief, this is a true, correct, and complete return.

Signature	Date
Title if other than individual return	

Instructions for ST-115 Consumer's Use Tax Return

Purpose. This form should be used by either an individual or a business purchaser to report tax due on the purchase of property acquired for use, storage, or consumption in Indiana that was not subject to Indiana sales tax at the time of purchase. This form may be submitted annually or at any interval desired to report use tax due.

Who should use this form? Businesses (who are not required to register for a Registered Retail Merchant Certificate, or RRMC) and individuals that purchase property and need to report use tax due to the state. For more information on registering a business, visit www.in.gov/dor/i-am-a/business-corp/business-education.

Who should NOT use this form? This form is not to be used by a seller to report Indiana sales tax collected and due to DOR. Retail merchants with an RRMC should report use tax on state form ST-103, Line 7. The ST-103 should be used for:

- Retail merchants with an Indiana location(s),
- Transient vendors doing business in Indiana,
- Temporary merchants doing business in Indiana, or
- Merchants that do not have a physical location in Indiana but have gross revenue from sales into Indiana exceeding \$100,000 in the previous or current calendar year.

In addition, these businesses are required to register their business and pay a one-time registration fee of \$25 per location. Visit inbiz.in.gov to complete sales tax registration. Merchants that are not registered with Indiana are not authorized to collect Indiana sales tax.

Individuals or corporate customers not registered as retail merchants may report use tax on the relevant income tax return when filed, as an alternative to using this form. Individuals may report use tax on Form IT-40, Schedule 4 or Form IT-40PNR, Schedule E.

Businesses or individuals should not use this form to report use tax due for automobiles, watercraft, or aircraft. Sales tax will be collected on these items when registered in Indiana.

Return Instructions

Period Beginning (MM/YYYY). Enter the month and year of the beginning of the reporting period. If you are filing for a calendar year, use 01 for the month.

Period Ending (MM/YYYY). Enter the month and year of the ending of the reporting period. If you are filing for a calendar year, use 12 for the month.

Name. Enter the name of the purchaser (business or individual) who is reporting the use tax.

Street Address. Enter the mailing address of the purchaser.

City, County, State, and ZIP Code. Enter the mailing address of the purchaser.

Type of Identification. Check one type of identification for the purchaser: Indiana Tax Identification Number (TID), Federal Employer Identification Number (FEIN), or Social Security Number (SSN). If you are using an IRS-issued Individual Tax Identification Number (ITIN), mark the "SSN" box and enter the ITIN.

Identification Number. Enter the identification number of the selected type of identification.

List of purchases of tangible personal property subject to use tax.

Name and Address of Seller. Enter the name and address of the seller from whom the property was purchased.

Description of Property Purchased. Enter the description of the property purchased.

Date of Purchase. Enter the date the property was purchased.

Purchase Price. Enter the purchase price of the property. The purchase price includes any charges for services performed prior to delivery and shipping charges.

Total. Enter the total of all purchases on this line and on Line 1 of the Tax Computation section.

Tax Computation

Line 1. Enter the total of purchases subject to tax (from Total above or separate schedule).

Line 2. Enter the amount of Use Tax (7% of Line 1).

Line 3. Sales / Use tax paid to another state. Enter the amount of sales or use tax paid on the purchases to another state. Do not enter taxes other than sales or use taxes or taxes levied by a jurisdiction other than a state. If you paid more than 7% state sales or use tax on an item, include only 7% times the purchase price of that item.

Line 4. Net Use Tax due to Indiana. If \$0 or less, you do not need to file Form ST-115.

Completion Instructions

Signature. Sign the return.

Date. Enter the date you signed the return.

Title (if filing for a business entity). Enter your title if you completed this return on behalf of a business.

After completing this return, mail with payment to:

Indiana Department of Revenue
P.O. Box 7228
Indianapolis, IN 46207-7228

If you need assistance completing the return, you may call 317-232-2240.

INTIME e-Services Portal Available

Instead of completing and mailing this return, consider using the Indiana Taxpayer Information Management Engine (INTIME), DOR's e-services tax portal available at intime.dor.in.gov, which provides the following functionalities for customers:

- Make payments using a bank account or credit card
- View and respond to correspondence from DOR
- Request and print return transcripts on-demand
- Electronic delivery of correspondence
- Online customer service support through secure messaging

To submit the consumer use tax return and make payment, visit the ST-115 submission page at intime.dor.in.gov/eServices/?Link=ConsumerUseTax.