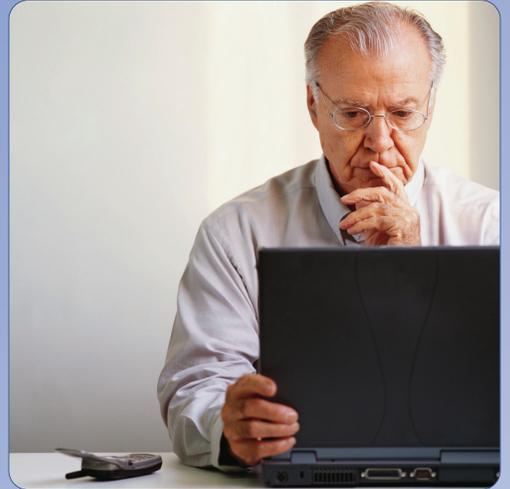


Do You OWE Use Tax?

Residents Must Remit Tax Due On Internet and Out-Of-State Purchases

If you purchase items or services subject to sales tax for which the seller does not charge and collect PA sales tax on the invoice or receipt, you are personally responsible for remitting the use tax directly to the PA Department of Revenue.

Purchases made over the Internet, through toll-free numbers, from mail-order catalogs and from out-of-state locations -- when they are delivered to PA -- are examples of purchases subject to use tax when PA sales tax is not paid.



Examples of Items and Services Subject to Use Tax When Sales Tax Wasn't Paid:

- Electronics: computers, appliances, televisions, radios, etc.
- Jewelry
- Toys
- Furniture
- Office equipment



For more information about use tax, including resources for determining when use tax is due and instructions for remitting the tax via your PA-40 income tax return, contact your tax preparer or visit www.revenue.state.pa.us/usetax.