



## Instructions for Completing the Voluntary Disclosure Sales & Use Tax Return

**Tax Year** - Enter the tax year for which you are submitting the return.

**Tax Period** - Calendar quarters are as follows:

01Q: Jan 1. – March 31      03Q: July 1- Sept. 30,  
02Q: April 1 – June 30      04Q: Oct. 1- Dec. 31

**Total Gross Sales** - Enter total gross sales, rentals (leases), and services, both taxable and non-taxable, for the period of the return. Deduct from gross sales canceled sales and allowances due to damaged or defective merchandise. **DO NOT INCLUDE TAX COLLECTED. DO NOT REPORT NEGATIVE FIGURES.**

**Net Taxable Sales** - Enter total taxable sales, rentals (leases), and services.

**Sales Tax Due** - Spreadsheet calculates sales tax due from Net Taxable Sales line at 6 percent.

**Use Tax Due** - Enter the amount of use tax due on any taxable property or service acquired for use within Pennsylvania, upon which the sales tax was not paid. 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.

**Local Sales Tax - Allegheny and Philadelphia Counties only** – Complete the local tax table similarly to how the state tax table was completed, and the tax due will calculate automatically based upon inputs for gross and net taxable sales. This local tax applies to sales originating in or the use of taxable property or services in Philadelphia and Allegheny County. Sales of property delivered to an out of state location are not subject to local tax. Allegheny local tax 1 percent in addition to the state 6 percent tax, and Philadelphia local tax is 2 percent. Prior to October 2009, the Philadelphia local tax was 1 percent.

**E-911**- Enter the amount of E-911 tax due. Effective August 1, 2015, pre-paid telecommunication services and wireless telephones are subject to a pre-paid wireless Emergency-911 surcharge at the rate of \$1.65 per retail transaction. Prior to that, the rate was \$1 per retail transaction dating back to July 1, 2011. This surcharge is collected on each retail transaction regardless of whether the service or pre-paid wireless telephone is purchased in person, by telephone, through the Internet or by any other method.

**Please sign and date the return after printing.**