Books by Kelly, LLC

2018 Tax Organizer

State Use Tax

Use tax is the counterpart of sales tax. You owe use tax when state sales tax is not charged on taxable items you buy, whether you buy them in your state of residence or outside the state.

For example, if you travel to another state or country and bring back items that are normally taxed in your state of residence, you owe use tax on those purchases. The same applies if you buy taxable items through through mail-order catalogs or the Internet and state sales tax is not charged on the purchase.

State use tax is the same as the state sales tax rate. If you live in an area with one or more local use taxes, you owe local use tax on our purchase as well.

Use the table below to list your purchases or check here if no purchases were made requiring Use Tax. ❑

Description of Item Purchased	Purchase Date	Purchase Price