# PENNSYLVANIA USE TAX

PA Dept . of Revenue has added new filing requirements to th e PA tax return. You must report untaxed out-of--state purchases on your tax return. The following questions must be answered to complete your filing requirements:

Did you make untaxed purchases from out.-of.-state retailers (e,g, on Internet)? Yes ☐ No ☐

Did you have **individual** purchases less than $1,000? Yes ☐ No ☐

For purchases less than $1,000 do you have all the receipts? Yes ☐ No ☐

If you answer "No" the optional use tax table will be compared to the use tax on entered purchases less than $1,000 and the greater tax will be used.

If you answer "Yes" the use tax will be calculated on your receipts.

Did you have **individual** purchases of $1,000 and greater? Yes ☐ No ☐

If you answer "Yes" you must itemize your purchases below.

Signature _____ Date _____

| Description of Property less than $1,000 | Date Purchased | Purchase Price |
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| Description of Property Greater Than $1,000 | Date Purchased | Purchase Price |
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