

**For Immediate Release**  
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**Tax Deadline Extended to April 17:  
Lookup Table Makes Estimating “Use Tax” Easy**

**Sacramento** – The deadline for Californians to file personal income tax returns has been extended to April 17 this year, and the Board of Equalization (BOE) wants to remind taxpayers that they can use their personal income tax returns to report “use tax” they may owe on items they purchased from out-of-state online and mail order retailers, or purchased from an out-of-state retailer and brought back into California.

To help make the reporting process more convenient, the BOE has been working with the California Franchise Tax Board to make available an easy-to-read reference guide called the *Use Tax Lookup Table*.

Californians will find the table included in the instructions that accompany tax Forms 540, 540A, and 540 2EZ, and on the BOE website at [www.boe.ca.gov/info/use\\_tax\\_table.html](http://www.boe.ca.gov/info/use_tax_table.html). It is a simple way to estimate use tax, based on California Adjusted Gross Income, on any number of non-business purchases of individual items that cost less than \$1,000 each.

**What is “use tax”?**

In its simplest form, it is tax due on any item bought from an out-of-state retailer for “use” in California that would be subject to sales tax if purchased in the state. Generally, the use tax rate is equal to your local sales tax rate.

While all Californians have an obligation to pay use tax, the revenue it generates for the state and local communities helps to fund important services all Californians enjoy, such as public safety, education, and transportation.

Use tax is not an “Internet tax”. It has been on the books since 1935 to protect in-state retailers from the competitive price advantage held by out-of-state retailers who do not collect California tax.

**Use Tax Lookup Table**

CA Adjusted Gross Income (AGI) Range	Use Tax Liability
Less Than \$20,000	\$7
\$20,000 to \$39,999	\$21
\$40,000 to \$59,999	\$35
\$60,000 to \$79,999	\$49
\$80,000 to \$99,999	\$63
\$100,000 to \$149,999	\$88
\$150,000 to \$199,999	\$123
More Than \$199,999	Multiply AGI by 0.070% (0.0007)

The Use Tax Lookup Table is estimated to bring in \$10.6 million annually, and is an important tool to help close California’s \$1.1 billion use tax gap.

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For more information on sales and use tax rates, visit [www.boe.ca.gov/sutax/pam71.htm](http://www.boe.ca.gov/sutax/pam71.htm), or call us at 800-400-7115.

Use Tax Lookup Table: [http://www.boe.ca.gov/info/use\\_tax\\_table.html](http://www.boe.ca.gov/info/use_tax_table.html).

Use Tax Frequently Asked Questions: <http://www.boe.ca.gov/sutax/faquasetax.htm>.

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The five-member California State Board of Equalization (BOE) is a publicly elected tax board. The BOE collects more than \$50 billion annually in taxes and fees supporting state and local government services. It hears business tax appeals, acts as the appellate body for franchise and personal income tax appeals, and serves a significant role in the assessment and administration of property taxes. For more information on other taxes and fees in California, visit [www.taxes.ca.gov](http://www.taxes.ca.gov).

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