

For Immediate Release
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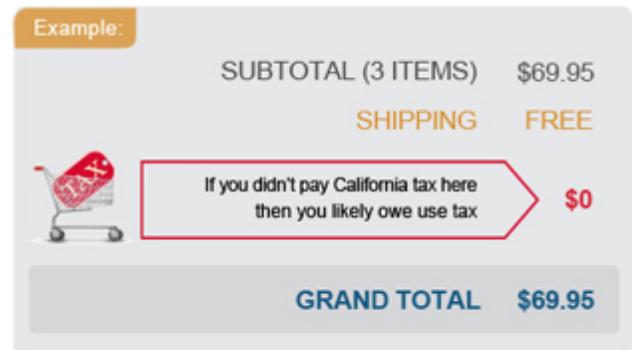
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Cyber Shoppers – Check Your Receipts! You May Owe Use Tax

Sacramento – Cyber Monday is around the corner, and with plenty of great deals on the Internet, the Board of Equalization reminds holiday shoppers they may owe use tax on their purchases.

(Videos, graphics, and other resources are available on this [interactive news release](#).)

Use tax is like sales tax, and is charged on purchases made from out-of-state retailers on items that are used, stored, or consumed in California. If someone buys taxable items (e.g. books, electronic equipment, and toys) from any out-of-state seller and is not charged tax, the buyer is responsible to pay use tax. The easiest way to know if you may owe use tax is to review your receipt to see if you were charged sales tax.



“Many people have not heard of use tax, but it is a vital source of funding for the state and local services that Californians rely on every single day,” said BOE Executive Director Cynthia Bridges. “This is not an Internet tax. Use tax has been the law since 1935.”

Last year, businesses and California residents paid more than \$3.9 billion in use tax. However, BOE estimates that more than \$1 billion goes unpaid each year, enough to pay the salaries of more than 11,000 teachers or 7,000 police officers. Use tax is important to California because it supports state and local government efforts to fund schools, public safety, health care, environmental protection, road improvements, and other services.

It is easy to calculate and pay any use tax owed. The BOE provides three easy ways:

- Use the ePay Mobile App on an [Apple](#) or [Android](#) smartphone – the application calculates what you may owe;
- Register and pay on the [BOE website](#);
- Report on your California state income tax forms: estimate the tax owed with the BOE’s [Use Tax Lookup Table](#), or save your receipts and pay the exact amount owed.

Consumers or business owners with questions about use tax can visit www.boe.ca.gov or call the BOE Customer Service Center at 1-800-400-7115.

Editor’s Note – Watch the BOE’s informative [Gift Buying Use Tax](#) video on your website. It is available for use in your publications, websites, and news reports.

For more information about Use Tax, visit the BOE's [media resource webpage](#).

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The five-member California State Board of Equalization (BOE) is a publicly elected tax board. The BOE collects more than \$52.5 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.

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