

**For Immediate Release**  
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## **BOE Reminds Taxpayers it's Easy to Pay Use Tax Use Tax Table Simplifies Reporting on California State Income Tax Return**

**Sacramento** – As many Californians prepare their 2012 personal state income tax returns, the Board of Equalization (BOE) reminds taxpayers of the convenient [Use Tax Lookup Table](#) to help them easily pay use tax they may owe on purchases made from out-of-state online and mail order retailers.

The lookup tax table provides an easy way for taxpayers to figure out the amount of use tax they owe, even if they did not save their receipts. The table does the calculations for you.

Taxpayers may owe use tax when they buy taxable items online or by mail order from out-of-state retailers where tax was not collected. The use tax rate is generally the same as the sales tax rate where the purchaser lives in California.

Using the table to determine how little you may owe is easy. Taxpayers locate their adjusted gross income and the table shows you the estimated use tax that is owed. Taxpayers enter the amount on the tax form and they have paid their use tax liability for the year.

**Example:**

SUBTOTAL (3 ITEMS)	\$69.95
SHIPPING	FREE
 If you didn't pay California tax here then you likely owe use tax.	\$0
<b>GRAND TOTAL</b>	<b>\$69.95</b>

In 2011, the State Legislature passed a law requiring the State Board of Equalization and Franchise Tax Board to create the Use Tax Lookup Table. It is included in the instructions that accompany income tax forms. For nonbusiness purchases of \$1,000 or more, taxpayers may still report and pay their use tax on Forms [540](#), [540A](#), and [5402EZ](#). However, they must report the actual use tax due on the transactions of [more than \\$1000](#), add that amount to the lookup table estimate of their liability, and report the total on the use tax line item on the form.

Use tax is not an “Internet tax”. It has been California law since 1935. Use tax paid by consumers is reinvested to help their communities fund important services like public safety, health care and schools in California.

**Editor's Note:** Watch BOE's Use Tax Table PSA at: <http://bit.ly/UseTaxTab>

--More --

Adjusted Gross Income Range	Use Tax Liability
Less Than \$10,000	\$2
\$10,000 to \$19,999	\$7
\$20,000 to \$29,999	\$12
\$30,000 to \$39,999	\$17
\$40,000 to \$49,999	\$22
\$50,000 to \$59,999	\$27
\$60,000 to \$69,999	\$32
\$70,000 to \$79,999	\$37
\$80,000 to \$89,999	\$42
\$90,000 to \$99,999	\$47
\$100,000 to \$124,999	\$56
\$125,000 to \$149,999	\$69
\$150,000 to \$174,999	\$81
\$175,000 to \$199,999	\$94
More Than \$199,999	Multiply by 0.050% (0.0005)

See the Use Tax Table on the BOE website at: <http://1.usa.gov/UseTaxTable>

For more information, visit [California Use Tax Information](#) and [California City and County Sales and Use Tax Rates](#) or call 1-800-400-7115.

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The five-member California State Board of Equalization (BOE) is a publicly elected tax board. The BOE collects more than \$53.7 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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