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Use Tax – What You Should Know Before Filing Your State Income Tax Return **It's Easier to Pay Using the Convenient Use Tax Lookup Table**

Sacramento – The Board of Equalization reminds Californians preparing their 2013 state income tax returns to remember to pay their use tax. Taxpayers can pay use tax in a few seconds by using the convenient [Use Tax Lookup Table](#) included in California's income tax return instructions. Paying use tax helps fund critical services in our communities such as education, roads, and public safety.

Use tax may be owed on items used in California that were purchased without paying tax from an out-of-state online or mail-order retailer. Use tax is not an "Internet tax" and has been California law since 1935.

For example, California residents would owe use tax if they buy tangible personal property, such as flowers, consumer electronics, clothing, or small appliances for their use at home from an out-of-state retailer who did not charge tax.

Adjusted Gross Income Range	Use Tax Liability
Less Than \$10,000	\$2
\$10,000 to \$19,999	\$5
\$20,000 to \$29,999	\$8
\$30,000 to \$39,999	\$11
\$40,000 to \$49,999	\$15

This is a portion of the 2013 Use Tax Lookup Table

The Use Tax Lookup Table provides an easy way for taxpayers to pay use tax on each non-business purchase that is less than \$1,000, even if they did not save their receipts. Taxpayers simply locate their adjusted gross income on the table and enter the indicated tax amount on the use tax line that appears on their California State Income Tax return ([540](#) or [5402EZ](#)). As shown in the table above, a taxpayer with an adjusted gross income between \$30,000 and \$39,999 would pay \$11 in use tax.

In the previous fiscal year, use tax revenues paid through California income tax returns grew 12 percent. Despite the increase, the [BOE estimates](#) \$1 billion goes uncollected each year – enough money to pay the salaries of about 6,000 firefighters, 7,000 police officers, or 11,000 teachers.

Editor's Note: Watch BOE's [Use Tax Table Public Service Announcement](#)

Helpful Links

Find a sales and use tax rate by [address](#).

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 \$56 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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