

**For Immediate Release**  
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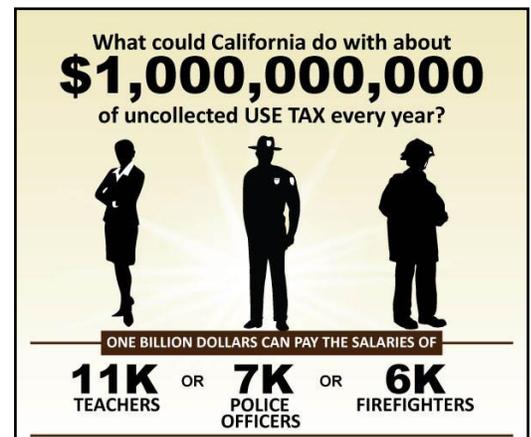
## **Remember To Pay Your Use Tax When Filing Income Tax Returns!** **Use Tax Helps Support Vital Community Services**

**Sacramento** – As the April 15 income tax filing deadline approaches, the California State Board of Equalization (BOE) reminds Californians they can pay their use tax on their state returns. It's simple and it's easy. The easiest way for consumers and businesses not registered with the BOE to pay use tax on out-of-state purchases is to report it on their state income tax forms. Filers are encouraged to ask their tax preparers, or refer to their tax preparation software, to determine whether they may owe use tax.

Use tax may be owed on items that will be used in California and were purchased without paying tax from an out-of-state retailer, whether online, via telephone or mail order. For example, California residents would owe use tax if they buy tangible personal property, such as consumer electronics, clothing, or small appliances for their use at home from an out-of-state retailer that did not charge tax. Use tax is not an "Internet tax," and has been California law since 1935.

The revenue collected from use tax helps pay for important California services like public safety, health care, and schools. In Fiscal Year 2012-13, use tax revenues paid using California income tax returns grew by 12 percent. Despite this increase, the [BOE estimates](#) approximately \$1 billion in use tax goes uncollected each year. That is enough money to pay the annual salaries of about 6,000 firefighters, 7,000 police officers, or 11,000 teachers.

To simplify reporting, the convenient [Use Tax Lookup Table](#) provides an easy way for taxpayers to pay use tax on each non-business purchase less than \$1,000 even if they did not save their receipts. Taxpayers locate their adjusted gross income on the table, and enter the indicated tax amount on the use tax line on their California State Income Tax return. Taxpayers who saved receipts from their untaxed 2013 purchases can also pay the exact amount they owe on their state income tax return.



For more information about Use Tax, visit the BOE's [media resource webpage](#) and this helpful [social media news release](#).



### **Editor's Notes:**

- [Watch BOE's Use Tax Table Public Service Announcement](#)
- Find a sales and use tax [rate by address](#).

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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](http://www.taxes.ca.gov).

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