



1723004012

CONSUMER'S USE TAX RETURN

Enter applicable number: SSN _____ - _____ - _____ FEIN _____ - _____

1. Name and Address

Name
P.O. Box Number or Street
City or Town County State Zip Code

2. County of Use (if different from county of residence above):

3. List All Purchases of Tangible Personal Property Subject to Use Tax

Table with 4 columns: Name and Address of Seller, Description of Property, Date of Purchase, Sale Price of Property Purchased

(If additional space is needed, use additional sheets)

Summary table with 2 columns: Description, Amount (\$)
4. Total sale price of tangible personal property subject to use tax4 \$
5. State use tax (4% of Line 4).....5 \$
6. County use tax (See Instructions for Line 6)6 \$
7. City of Atlanta tax (if any) (See Instructions for Line 7).....7 \$
8. Subtotal (Total of Lines 5, 6, 7).....8 \$
9. Less: Sales tax paid in other states (if any)9 \$
10. Total amount due and payable10 \$

I declare, under the penalties of perjury, that this return (including any accompanying schedules and statements) has been examined by me and to the best of my knowledge and belief is a true, correct and complete return.

Date _____

Taxpayer's Signature _____

Make check payable to Georgia Department of Revenue. Mail return with check to:

Georgia Department of Revenue
Cartersville Regional Office
314 E Main Street, Suite 150
Cartersville, Georgia 30120

Form Instructions

This form is to be filed only by persons or firms liable for use tax who are not dealers registered with the Georgia Department of Revenue for the collection and remittance of sales and use tax. Registered dealers must use Form ST-3.

- Enter your social security number or federal employer identification number as applicable.
- Line 1: Enter your name and address, including county of residence.
- Line 2: Enter the county where the purchased property was used if not used in your county of residence.
- Line 3: List in the space provided all purchases of tangible personal property subject to use tax.
 - ▶ All tangible personal property purchased for storage, use or consumption without payment of Georgia sales and use tax should be listed and included on Line 3.
 - ▶ *Sale Price* means the cost of the tangible personal property to the purchaser including shipping, handling and any other service charge, less any cash discount received.
 - ▶ *Tangible Personal Property* means personal property that is tangible and movable such as automobiles, airplanes, boats, furniture and all other types of goods and merchandise.
- Line 4: Enter the total of all purchases from Line 3 on Line 4.
- Line 5: Multiply Line 4 by the 4% state use tax rate.
- Line 6: Go to <http://dor.georgia.gov/sales-tax-rates-current-historical-and-upcoming> to get the most recent county tax rate for the county of residence or use (if different than your county of residence). Multiply Line 4 by the applicable county use tax rate.
- Line 7: If either your residence or the use of the purchased items is within the City of Atlanta, multiply the amount on Line 4 by 1%.
- Line 8: Add Lines 5, 6 and 7 and enter on Line 8.
- Line 9: Enter on Line 9 sales tax paid to another state on the purchase of any of the items on Line 3.
- Line 10: Subtract Line 9 from Line 8. This amount is the total use tax due and payable.
 - *Remember to sign and print your name and include the date.

Frequently Asked Questions

▶ **What is use tax?**

Use tax is a complement to sales tax that is due when Georgia state and local sales tax was not collected on a retail purchase of taxable personal property that is used, stored, distributed, or consumed in Georgia. Its purpose is to provide an even playing field between Georgia businesses, which must collect Georgia sales tax, and their out-of-state competitors.

▶ **What is the use tax rate?**

The use tax rate equals the 4% state tax rate plus the total county tax rate that varies from 1% - 4% depending upon the county where the purchased items and taxable services are consumed.

▶ **Why doesn't the out-of-state retailer collect the tax?**

If the retailer is located out-of-state and does not have a physical location or other type of physical representation in the state, the state cannot require the retailer to collect Georgia's tax. However, some out-of-state retailers voluntarily collect the Georgia tax as a convenience to their customers.

▶ **If I make purchases of tangible personal property while in another state, do I owe Georgia use tax on these purchases?**

If the items are purchased for storage, use, or consumption in Georgia, they are subject to the Georgia use tax whether the purchases are delivered to you in another state or shipped to you in Georgia. If you paid another state's sales or use tax on the out-of-state purchases, that amount may be credited against the Georgia use tax due. You may not claim a credit for sales tax or value-added tax paid to another country.

▶ **If I purchase tangible personal property from an out-of-state retailer, are the shipping and handling charges subject to the Georgia use tax?**

All shipping and handling, transportation, and delivery charges that are in any way connected with the taxable sale of tangible personal property are subject to the Georgia use tax.

▶ **Do I owe use tax on items brought to Georgia when becoming a resident of Georgia?**

Use tax is not due on items brought to Georgia when the purchaser is not a resident of Georgia at the time of purchase unless the item is used in a business, profession or trade.

▶ **Questions? Please contact Taxpayer Services Division at taxpayer.services@dor.ga.gov or 1-877-423-6711.**