



1823004013

Form **ST-3 USE** (Rev. 03/08/18)  
**(Effective beginning April 1, 2018)**  
Georgia Department of Revenue  
State of Georgia

Read instructions on Page 2  
before completing return.

**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**

Name and Address of Seller	Description of Property	Date of Purchase	Sales Price of Property Purchased

*(If additional space is needed, use additional sheets)*

<b>4.</b> Total sales price of tangible personal property subject to use tax .....	4	\$
<b>5.</b> State use tax (4% of Line 4).....	5	\$
<b>6.</b> Local use tax (see instructions for line 6) .....	6	\$
<b>7. Subtotal (total of Lines 5 and 6).....</b>	<b>7</b>	<b>\$</b>
<b>8.</b> Less: Sales tax paid in other states (if any).....	8	\$
<b>9.</b> Total amount due and payable .....	9	\$

I declare 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.
  - ▶ *Sales 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 can be seen, weighed, measured, felt, or touched or that is in any other manner perceptible to the senses. Tangible personal property includes electricity, water, gas, steam, and prewritten computer software.
- 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: Multiply Line 4 by the applicable local tax rate. Apply the tax rate for the jurisdiction where you received the property; or, if you transported the property from another state, apply the rate of the jurisdiction where you first used the property. Rates are posted at <http://dor.georgia.gov/sales-tax-rates-current-historical-and-upcoming>. Note that the rate posted on the rate chart is the combined county and state tax rate. To find the county tax rate, subtract the 4% state tax rate from the total tax rate.  
Example: The rate chart shows a 7% total rate for Bacon County. The county rate for Bacon County is 3% (7%-4%).
- Line 7: Add Lines 5 and 6.
- Line 8: Enter on Line 8 sales tax paid to another state on the purchase of any of the items on Line 3.
- Line 9: Subtract Line 8 from Line 7. 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.

### **▶ What is the use tax rate?**

The use tax rate is the sum of the 4% state tax rate and the local tax rate.

### **▶ 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 Georgia 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 Georgia 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 Georgia tax?**

All shipping and handling, transportation, and delivery fees charged by the seller of taxable tangible personal property are subject to Georgia 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 by a purchaser who is not a resident of Georgia at the time of purchase, but who subsequently becomes a resident, unless the item is used in a business, profession, or trade.

### **▶ Questions? Please contact Taxpayer Services Division at [taxpayer.services@dor.ga.gov](mailto:taxpayer.services@dor.ga.gov) or 1-877-423-6711.**