

CONSUMER USE TAX RETURN

PLEASE NOTE

- **If you are a business**, we encourage you to report use tax for business-related purchases on your excise tax return. However, if you need to report use tax before your next return is due, you may still use this return.
- **To pay use tax on automobiles, vessels, or airplanes**, please contact one of our local field offices or call 1-800-647-7706 for further assistance. Do not use this form to report use tax on motor vehicles.

STEP 1 - Directions to Determine Location Code and Tax Rate

The rate of use tax is determined by the location where the item is first used in Washington. Normally, this will be the location of your residence.

- To determine the location code(s) and tax rate(s), use our [Geographic Information System \(GIS\)](http://dor.wa.gov) located on our website at <http://dor.wa.gov>, or call 1-800-647-7706 for assistance.
 - When using GIS, enter the address for the location of first use in Washington, and click on “Go”.
 - GIS will provide the “Location Code” and “Total Tax Rate”. Enter this information in the spaces provided below.

STEP 2 – General Description of Item(s) Purchased

General Description of Item(s) Purchased	Location Code (46)	Value of Item(s) (i.e.: purchase price)	Total Tax Rate (enter the amount as a decimal - i.e.: 0.084)	Tax Due
		\$	x =	\$
		\$	x =	\$
		\$	x =	\$
		\$	x =	\$
		\$	x =	\$
		\$	x =	\$
Total Value of All Items (05)		\$	Subtotal	\$
			Less Credit Paid <i>(i.e. – sales tax paid in another state)</i>	\$
			Total Use Tax Due	\$

- ▶ Make check payable to: Department of Revenue
- ▶ Mail return and check to: Washington State
Department of Revenue
PO Box 94481
Seattle, WA 98124-6781

STEP 3: Consumer Information – Complete all lines

Full Name: _____ Phone No: _____

Mailing Address: _____ City: _____ State: _____ Zip code: _____

Signature: _____ Date: _____

For tax assistance, visit <http://dor.wa.gov> or call 1-800-647-7706. To inquire about the availability of this document in an alternate format for the visually impaired, please call (360) 705-6715. Teletype (TTY) users may call (360)705-6718.