





BUREAU OF ENFORCEMENT PLANNING ANALYSIS AND DISCOVERY  
PO BOX 281221  
HARRISBURG PA 17128-1221

**NOTICE OF BUSINESS USE TAX DUE**

REVENUE ID:.....  
FEIN:.....  
NOTICE NUMBER:.....  
MAIL DATE:.....  
CASE ID:.....  
DUE DATE:.....

Dear Taxpayer:

Department of Revenue records indicate your company has not reported or remitted use tax in the past three years. Please review the following and enclosed information, then evaluate your purchase invoices for the current year and the previous three years to determine if you have a use tax liability.

Use tax is a 6 percent tax due to Revenue when sales tax was not charged or paid on purchases of taxable goods or services delivered into or used in Pennsylvania. An additional 1 percent local use tax applies to goods or services used in Allegheny County; 2 percent local tax applies for Philadelphia.

To report and remit your use tax liability, please complete the following Use Tax Return (PA-1), per the instructions accompanying the form. You must file the return even if you do not owe use tax. Once completed, please mail the return and payment for tax and interest to the department in the envelope provided. Penalties will be waived for returns postmarked by the due date designated on the return.

Also enclosed, please find a list of common purchases subject to tax. For additional information about use tax, visit [www.revenue.pa.gov/usetax](http://www.revenue.pa.gov/usetax) or call 717-214-7287.

Thank you for your prompt attention and cooperation.

Sincerely,  
Kevin Milligan  
Director, Bureau of Enforcement Planning, Analysis and Discovery

**DETACH COUPON AT PERFORATION**

DESCRIPTION OF TAXABLE PROPERTY OR SERVICES SUBJECT TO USE TAX	PLACE OF USE	\$ AMOUNT OF PURCHASE	DATE OF PURCHASE

  
PA DEPARTMENT OF REVENUE  
PO BOX 280437  
HARRISBURG PA 17128-0437

000BU1003115250 01 02 01850 0 00



COMMONWEALTH OF PENNSYLVANIA  
DEPARTMENT OF REVENUE**Examples of Tangible Personal Property Subject to Sales and Use Tax**

Many common business purchases are subject to Use Tax. Use tax follows the same rules for Sales tax and therefore does not apply to items directly and predominantly used in exempt business activities.

The following tangible personal property is generally subject to tax. This list is illustrative only, and is not meant to be all-inclusive. If you have questions about the taxability of an item, please refer to the Retailers Information Guide (REV-717) for additional information.

**Computers**

- Desktops
- Laptops
- Printers
- Scanners
- Cables
- Canned software & maintenance agreements
- Monitors
- Other peripheral equipment

**Office Equipment**

- Photocopiers
- Fax machines
- Calculators
- File cabinets
- Humidifiers & dehumidifiers
- Video equipment
- Air purifiers
- Telephone systems

**Printed Matter**

- Desk calendars
- Business cards
- Sponges
- Manuals, training books
- Directories
- Posters

**Furniture**

- Desks
- Chairs
- Tables
- Lamps
- Cords
- Televisions
- CD/DVD player

**Administrative Supplies**

- Checks
- Photocopies
- Paper
- Envelopes
- Folders
- Schedule books
- Staplers
- Tape, tape dispensers

**Cleaning Supplies**

- Mops & brooms
- Sponges
- Buckets
- Cleansers
- Paper towels
- Disposable gloves

The following services are also subject to tax:

- Building cleaning & maintenance services
- Lawn care services
- Disinfecting or pest control services
- Help supply services
- Secretarial & editing services
- Premium cable services

- Employment agency services
- Lobbying services
- Credit reporting services
- Adjustment & collection services
- Telecommunications services
- Self storage services

