51A113(O) (12-09)
Commonwealth of Kentucky
DEPARTMENT OF REVENUE

Read instructions on reverse before completing return.

CONSUMER'S USE TAX RETURN

For Month of _____, 20____

Type or Print

Enter Applicable Number: SSN __ __ __–__ __–__ __ __ __ FEIN __ __–__ __ __ __ __ __ __

Name and Address	Name P.O. Box or Number and Street City or Town County State ZIP Code
Nature of Business (if any)	➤ **Important:** An accurate description of your business is necessary.

List All Purchases of Tangible Personal Property and Digital Property Subject to Use Tax

Name and Address of Seller	Description of Property	Date of Purchase	Sale Price of Property Purchased
			$
(If additional space is needed, see reverse.)			

1. Total sale price of tangible personal property and digital property subject to use tax	1	$
2. Use tax (6% of Line 1)	2	
3. Compensation (1 3/4% of first $1,000 of tax, 1% over $1,000) (see instructions) **(Compensation shall not exceed $1,500)**	3	
4. Tax due (Line 2 minus Line 3)	4	
5. Penalty (if any) (see instructions)	5	
6. Interest (if any) (see instructions)	6	
7. Total amount due and payable (total of Lines 4, 5 and 6)	7	$

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 Kentucky State Treasurer.

Mail return with check to: **Department of Revenue**
Frankfort, Kentucky 40619

NOTICE

This form is to be filed only by persons or firms liable for use tax who are not: (1) registered consumers or (2) registered retailers. Registered consumers and retailers must use returns mailed to them by the Department.

INSTRUCTIONS

Time and Place for Filing—A consumer's use tax return is due 20 days following the month in which a purchase of tangible personal property and digital property is made upon which Kentucky sales or use tax has not been paid. The return together with remittance for the total amount due shall be mailed to the Department of Revenue, Frankfort, Kentucky 40619. Remittance should be made payable to the Kentucky State Treasurer.

Tax Rate—The use tax rate is 6 percent of the sales price of all tangible personal property and digital property purchased during the month without payment of sales tax.

Sale Price—This means the cost of the tangible personal property and digital property to the purchaser less any cash discount received, valued in money or otherwise.

Tangible Personal Property and Digital Property—This means personal property that is tangible and movable such as mobile homes, campers, airplanes, lumber, clothing, tools, machines, furniture and all other types of goods and merchandise. Digital property means any of the following which is transferred electronically: digital audio works, digital books, finished artwork, digital photographs, periodicals, newspapers, magazines, video greeting cards, audio greeting cards, video games, electronic games and any digital code related to this property.

Completing the Return—List in the space provided all purchases of tangible personal property and digital property subject to use tax, and enter the total on Line 1. All tangible personal property purchased for storage, use or consumption without payment of Kentucky sales and use tax should be listed and included on Line 1.

Penalties and Interest—The penalty for failure to file a return by the due date is 2 percent of the tax for each 30 days or fraction thereof. The total late filing penalty shall not exceed 20 percent of the tax except when the percentage penalty would be less than $10. In such case the penalty shall be $10. Interest will apply to any late payments as provided by KRS 131.183.

The penalty for failure to pay the tax within the time prescribed is 2 percent of the tax not timely paid for each 30 days payment is late—a minimum of $10 is imposed.

Compensation—Compensation is not allowable on any tax not paid on or before the due date. **(Compensation shall not exceed $1,500.)**

Additional Space for Listing Tangible Personal Property and Digital Property Subject to Use Tax

Name and Address of Seller	Description of Property	Date of Purchase	Sale Price of Property Purchased
			$
Subtotal: Sale price of purchases (include in total on Line 1, front page)			$