

## 2011 Estimated Use Tax – Use Tax Table

The table below allows individuals who are not required to hold a California Seller's Permit or a Consumer Use Tax account, to report their use tax due based on their California Adjusted Gross Income (AGI), but only on purchases of individual items for less than \$1,000. Individual items purchased for \$1,000 or more must be calculated separately. The threshold for reporting use tax is based on the purchase price of the individual items, not the total purchase amount. The table and instructions are provided in the FTB income tax returns instructions for the calendar year 2011, for forms 540, and 540A, line 95. The 540EZ will also include instructions for reporting use tax using the table on line 25.

Calendar Year 2011			
Adjusted Gross Income (AGI) Range			Use Tax Liability
Less Than \$20,000			\$7
\$20,000	to	\$39,999	\$21
\$40,000	to	\$59,999	\$35
\$60,000	to	\$79,999	\$49
\$80,000	to	\$99,999	\$63
\$100,000	to	\$149,999	\$88
\$150,000	to	\$199,999	\$123
More than \$199,999-Multiply AGI by 0.070% (.0007)			

In calendar year 2011 Revenue and Taxation Code section 6452.1, *Election to report use tax on California income tax return*, was revised. It requires the BOE to develop a Use Tax Table to assist taxpayers in determining their use tax liability.