RECORDING DATA USED TO DETERMINE CONSUMER USE TAX 8731

(Revised 06/13)

State departments will identify payments subject to the consumer use tax by entering on the line containing such a payment an asterisk immediately to the right of the "Amount" column on the Claim Schedule, STD. 218. The total net purchase price of all items in the claim schedule subject to use tax will be entered in the box titled "Total Subject to Use Tax." If the claim schedule is to reimburse a department's revolving fund (use Replenishment Claim Schedule, STD. 219TT), the asterisk will be entered after the applicable item on the adding machine tape for revolving fund invoices accompanying the claim schedule.

The amount of use tax payable will not be included in the total claimed as shown on the Claim Schedule, STD. 218. Do not increase the vendor's invoice by the amount of the consumer use tax due.

For each claim schedule containing vendors' invoices subject to the use tax, departments will complete a Consumer Use Tax Form. The information will include the Board of Equalization (BOE) reporting period, department name, fund code and title, state fiscal year, appropriation item number, claim schedule number and date, brief description of item purchased, net purchase price, and the county to which the use tax is due. The Consumer's Use Tax Form is shown as 8731 Illustration. A separate Consumer Use Tax Form is required for each fund, appropriation and reporting period. The amount of the tax due will not be computed by the department or shown on each Consumer Use Tax Form. The Consumer Use Tax Form will be retained by the department until a State, Local and District Consumer Use Tax Return, BOE-401-E, is efiled. See SAM section 8732.

Consumer Use Tax Form

Payable to: STATE BOARD OF EQUALIZATION

For the Reporting Period Ending _____

Agency _____
Payable from _____
Appropriation _____ **Item** _____
Chapter _____ **Statutes** _____ **Fiscal Year** _____

Schedule No.	Schedule Date	County to Which Use Tax is Due	Purchase Price	CUT Calculated Amt