

### Use Tax Compliance Inquiry Worksheet



**Mail to:**

Kentucky Department of Revenue  
Division of Sales & Use Tax  
P. O. Box 181  
Frankfort, Kentucky 40602-0181

**Use Tax Determination:**

1. a: ( ) Purchase was made from a Kentucky retailer or an out-of-state retailer registered to collect Kentucky tax.

**Attach a copy of purchase invoice.**

- b: ( ) Purchase was made from an out-of-state retailer, sales tax was collected and paid to another state.

**If the state tax paid is less than the 6% rate imposed by KRS 139.310, you will receive a bill for the difference. Credit will be allowed only on sales tax properly paid to a state that grants credit for sales tax paid in Kentucky. No credit is allowed for local sales and use tax.**

2. ( ) Purchase was made from a **person** not regularly engaged in the business of selling as defined in KRS 139.010. **Attach a copy of the purchase order, sales invoice and/or cancelled check used for payment to the seller for review.**

Seller's name \_\_\_\_\_

Address \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

3. ( ) Purchase was made from an out-of-state retailer, no sales tax was collected.

**(Please enclose your check for 6% Kentucky Use Tax and a copy of the invoice) \***

OR

**ONLY attach invoice for billing purposes (billing will denote interest and possible penalty).**

4. ( ) Other-please explain in detail.

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Print Name \_\_\_\_\_

Signature \_\_\_\_\_

Phone # \_\_\_\_\_

E-mail \_\_\_\_\_

Address \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Driver's License #, FEIN or Kentucky Sales Tax # \_\_\_\_\_

\* The tax is due on the purchase price including charges for other accessories attached thereto at the time of the delivery to the purchaser, plus delivery charges with allowance for a like kind trade-in, if applicable.