

A detailed black and white line drawing of a farm scene. In the background, there are several wooden buildings, including a barn and a farmhouse. A person is standing near some barrels on the left. In the middle ground, there are wooden carts filled with produce, and a person is pushing one. The foreground shows a field with rows of crops, possibly pumpkins or squash, and a tractor on the right. The overall scene is a busy, rural farm environment.

# Tax Information for Farmers

State and Local  
Sales  
and  
Use Tax



Commonwealth of Pennsylvania  
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Commonwealth of Pennsylvania

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## **CUSTOMER SERVICES & TAXPAYER ASSISTANCE**

*This booklet is intended to provide information specifically relating to Sales and Use Tax. General inquiries regarding the following taxes may be addressed to the telephone numbers listed, or to any local Revenue district office listed in the back of this booklet.*

Corporation Tax	.....(717) 787-1064
Employer Withholding	.....(717) 783-1488
FACT & Information Line (touch-tone service required)	
Nationwide	...1-888-PATAXES (1-888-728-2937)
Within the local Harrisburg area	... (717) 772-9739
Inheritance Tax	.....(717) 787-8327
Motor Fuels/Motor Carrier Taxes	.....(717) 783-2518
Personal Income Tax	.....(717) 787-8201
Sales Tax General Inquiries	.....(717) 787-1064
Service for Taxpayers with Special Hearing and/or Speaking Needs (TT only)	.....1-800-447-3020
Taxpayer Service and Information Center	.....(717) 787-1064
Toll-free 24-hour Forms Ordering Message Service (serving taxpayers without touch-tone service)	.....1-800-362-2050
Internet Address	..... <a href="http://www.revenue.state.pa.us">http://www.revenue.state.pa.us</a>
E-mail Address	..... <a href="mailto:parev@state.pa.us">parev@state.pa.us</a>

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*This booklet provides Pennsylvania farmers and those selling to farmers, a guide to the application of Sales and Use Tax.*

*Specific questions on statutory interpretation in this booklet may be addressed to the Office of Chief Counsel, PA Department of Revenue, Dept. 281061, Harrisburg, PA 17128-1061.*

## **WHAT IS FARMING?**

The following activities, when conducted as a regular business, are considered farming:

### **A. Production of Food Products for Human Consumption**

#### *Examples:*

- The production of food crops, breeding and raising of livestock, bees, and poultry.
- The production of vegetables, vegetable plants, fruits, or nursery stock.
- The propagation of game birds for commercial use by holders of propagation permits.
- The propagation of fish or other aquatic animals for commercial use as a food or food by-product.

### **B. Production of Nonfood Products**

#### *Examples:*

- The production of flowers, trees, plants and shrubs in the field, nursery, or greenhouse.
- The propagation of furbearing animals.
- The propagation and raising of horses to be used exclusively for commercial racing activities.

## **SALES TAX: WHAT IS TAXABLE?**

Generally, the purchase of items of tangible personal property to be used predominantly and directly in farming operations is not subject to Sales Tax. Also, the purchase of repair and replacement parts for machinery and equipment used directly in farming operations, and the labor charge for installation of such parts, is not subject to Sales Tax. Foundations used to support machinery, equipment, and parts directly and predominantly used in farming are also exempt from tax. Tangible personal property purchased to construct, repair, or maintain real

estate or farm equipment is subject to tax. Real estate includes buildings such as houses, garages, barns, greenhouses, storage facilities, roads, dams, spillways, and permanently installed fences, but does not include piping for irrigation, or for livestock water supply, nor does it include drainage tiling. Administration, selling and marketing, exhibiting, and safety activities are not considered as farming activities, and items purchased for these purposes are subject to Sales Tax.

## **USE OF EXEMPTION CERTIFICATES**

When purchasing items of tangible personal property or services that are considered to be tax exempt, the farmer must complete a **Sales and Use Tax Exemption Certificate form** (REV-1220) for the supplier. Farmers are not required to obtain a Sales Tax license number or submit a Sales Tax license number to a supplier prior to receiving a Sales Tax exemption on purchases of exempt tangible personal property directly used in farming operations. One exemption certificate may cover several purchases.

## **USE TAX**

When a farmer purchases supplies that would be subject to Sales Tax from an out-of-state supplier, the supplier may or may not collect the tax, depending upon whether the supplier is licensed to collect PA Sales Tax.

If no Sales Tax is paid by a farmer, Use Tax, at the rate of six percent (6%) of the total purchase price including delivery charges, must be reported to the Department. On taxable sales originating in a city or county that has imposed a local tax, a separate one-percent (1%) local Sales and Use Tax is imposed. Use Tax is reported and remitted via a **Use Tax Return** (PA-1). Use Tax due must be reported and paid within the first 20 days following the month of the first taxable use in Pennsylvania. The **Use Tax Return** is available from any local Revenue district office listed in the back of this booklet, or by calling the Forms Ordering Message Service at 1-800-362-2050. Forms can also be ordered by writing to PA Dept. of Revenue, Tax Forms Service Unit, 711 Gibson Boulevard, Harrisburg, PA 17104-3200. If a farmer has a Sales Tax license, the Use Tax should be reported on Line 6 of the **Sales Tax Return** (PA-3).

If Sales Tax in an amount less than 6% is paid to another state, the difference between the rate paid and the

6% is reported to Pennsylvania as Use Tax. Additionally, local tax is due if the purchase is being used in a city or county that has imposed local tax.

## **MOTOR VEHICLES**

State law requires that agricultural vehicles, which are required to be registered under the Vehicle Code for highway use, are subject to Sales Tax. The purchase of all trucks which are intended by the purchaser to bear commercial or farm truck registration plates is subject to Sales Tax.

All-terrain vehicles (ATV's) that are required to be registered with the Department of Conservation and Natural Resources (DCNR) are subject to Sales Tax, except for those ATV's that qualify as a *multipurpose agricultural vehicle*. In order for an ATV to be a multipurpose agricultural vehicle, the vehicle must be 50 inches in length or less, and 500 pounds or less; must be exclusively used for agricultural purposes; and must be operated on the farm or on roads adjoining the farm or between farms of the purchaser no more than 2 miles apart.

## **MOTOR FUELS AND MOTOR CARRIER TAXES**

### **I. Motor Fuel Taxes:**

#### **A. Tax:**

Effective October 1, 1997, Pennsylvania's motor fuel taxes were codified into the Vehicle Code under Chapter 90 *Liquid Fuels and Fuels Tax*. The Liquid Fuels and Fuels Tax imposes a \$.259/gallon tax on gasoline and gasohol, and a \$.308/gallon tax on undyed diesel fuel and undyed kerosene. These rates are subject to change yearly based on the average wholesale price of products sold in Pennsylvania whenever the weighted wholesale price of petroleum products sold in PA exceeds \$.90/gallon.

#### **B. Refunds:**

Farmers are liable for the payment of Liquid Fuels and Fuels Tax on the purchase of gasoline, gasohol, undyed diesel, or undyed kerosene. The tax paid on such fuel used in farm machinery for the actual production of farm products can be reimbursed to the farmer upon

submission of a claim for refund to: Treasury Department, Board of Finance and Revenue, 4th Floor, Riverfront Office Center, 1101 S. Front St., Harrisburg, PA 17104-2516. Claims are submitted for the fiscal year July 1 to June 30, and must be received by the Board of Finance and Revenue on, or before, the following September 30. To obtain the proper claim form, a farmer must register with the Board by letter, which should include his full name and address.

The Board will mail the claim forms annually. The claim form must be completed and include receipts verifying that the tax was paid and then returned to the Board of Finance and Revenue at the above address.

### **C. Dyed Diesel Fuel and Dyed Kerosene:**

Pennsylvania recognized dyed diesel fuel and dyed kerosene as nontaxable fuel effective as of October 1, 1997. Thereafter, whenever such products are purchased in Pennsylvania, they are purchased free of the Liquid Fuels and Fuels Tax. Farmers are permitted to:

- Purchase and use **high sulfur dyed diesel/kerosene** in diesel powered farm equipment that is used exclusively off highway. (For example: farm tractors, harvesting equipment, etc.)
- Purchase and use **low sulfur dyed diesel/kerosene** in diesel powered farm equipment, and in trucks used on and off highway that have been issued and carry a biennial certificate of exemption as provided under Section 1302 (10)(iii) of the Vehicle Code.

A diesel-powered truck, bearing a farm vehicle registration, must use **undyed diesel/kerosene** to operate on public highways.

## **II. Motor Carriers Road Tax (MCRT) and the International Fuel Tax Agreement (IFTA):**

Vehicles subject to Motor Carriers Road Tax/IFTA are qualified motor vehicles which include:

- A power unit with two axles and a gross or registered gross weight greater than 26,000 pounds;
- A power unit with three or more axles regardless of weight; and
- A combination where the declared combination weight exceeds 26,000 pounds or where the vehicles used in combination (truck and trailer) exceeds 26,000 pounds.

Qualified motor vehicles do not include recreational vehicles, which are vehicles such as motor homes, pickup trucks with attached campers, and buses when used exclusively for personal pleasure by an individual. In order to qualify as a recreational vehicle, the vehicle may not be used in connection with any business enterprise.

### **A. MCRT:**

Any person operating a qualified motor vehicle **exclusively** in Pennsylvania must credential the vehicle at a cost of \$5/vehicle. The carrier must display PA Non-IFTA decals on both sides of the vehicle, and carry a Motor Carriers Road Tax registration card in the vehicle.

- A farm truck registered vehicle, bearing a farm truck plate, and operated within restrictions of the Vehicle Code §1344 is **exempted** from these requirements.
- A truck exempted from registration as a farm truck, and operated on a biennial exemption certificate as provided under § 1302 (10) (iii) is also **exempted** from these requirements.

### **B. IFTA:**

Any person operating a PA based qualified motor vehicle in Pennsylvania and any other state must credential the vehicle at a cost of \$5/vehicle. The carriers must display an IFTA decal on both sides of the vehicle, and carry an IFTA license, or a legible copy thereof, in the vehicle. Farm vehicles as described above are **NOT** exempted from the IFTA credentialing requirement, or the base state quarterly tax reporting requirement.

## **FARM DEALERS**

### **Sales Tax**

**Persons Required to be Licensed:** Every person, association, fiduciary, partnership, corporation, or other entity engaged in making taxable sales of tangible personal property or services must be licensed with the Department. Sales include leasing or renting of tangible personal property and the rental of hotel rooms.

**How to Obtain a Sales Tax License:** Before beginning a business, a **PA Enterprise Registration Application** (PA-100) shall be filed with: PA Department of Revenue, Dept. 280901, Harrisburg, PA 17128-0901. Application forms are available at any of the Department's district offices listed in the back of this booklet, or apply online at the Department's Internet Registration site at:

<http://www.pa100.state.pa.us>. Paper registration forms can be downloaded from the Department's Internet site at: <http://www.revenue.state.pa.us> or by writing the Tax Forms Service Unit, 711 Gibson Boulevard, Harrisburg, PA 17104-3200.

If an owner maintains more than one place of business in Pennsylvania, a license will be issued for each location. All applicants must have filed all required PA tax returns and paid all PA taxes, or a license will not be issued or renewed. The license must be renewed every five years.

**Collection of Tax:** Tax must be collected at the time of sale of property unless the sale is on credit. Tax on credit sales must be collected within 30 days from the date of the sale. A seller is liable for reporting and remitting tax with the tax return covering the period in which either a taxable purchase was made or the tax should have been collected. The seller may be assessed for failure to collect tax.

**Purchase Price:** Tax is to be collected on the full purchase price without deduction of charges for labor, handling, delivery, or installation. Separately stated charges which are clearly designated as a *deposit* for returnable containers, which are transferred to the ultimate consumer of the product, are not subject to tax. However, if the deposit is designated as a *rental*, the charge is subject to tax.

**Tax Rate:** The 6% state Sales Tax is to be collected on every separate taxable sale in accordance with the tax table on page 24 of this booklet. On taxable sales originating in a city or county that has imposed a local tax, a separate one-percent (1%) local Sales and Use Tax is imposed.

**Tax Returns:** The Department provides Sales Tax licensees with a coupon booklet containing a coupon return for each reporting period within a calendar year. No licensee shall be excused for failure to report and pay the tax because a coupon booklet was not received. Tax returns must be filed for every reporting period, even if no tax is due. Tax returns mailed by the taxpayer will be considered to have been timely filed, if the envelope transmitting the return is postmarked by the United States Postal Service on, or prior to, the final day on which the return is due.

The licensee is required to file returns on a frequency determined by the amount of tax due.

- Licensees will file monthly if the amount of tax due was greater than \$600 in the third quarter of the previous reporting year.
- Licensees will file quarterly if the amount of tax due was greater than \$300 in the previous reporting quarter.
- Licensees will file semi-annually if the amount of tax due was less than \$300 in the previous reporting year.

**Electronic Filing – e-TIDES:** Sales & Use Tax returns can be filed electronically using e-TIDES. E-TIDES is an Internet based business tax filing system which is available free of charge, to all registered Sales & Use Tax license holders and employers. E-TIDES is secured with SSL (Secured Sockets Layer) and 128bit encryption to protect confidentiality. E-TIDES allows you to file your return and payment together to save you time and money. E-TIDES allows easy on-line registration of your e-TIDES account and access to your Internet filing history. Log on to [www.etides.state.pa.us](http://www.etides.state.pa.us) and see how easy paperless filing can be!!

**Electronic Funds Transfer (EFT):** By regulation, the Departments of Treasury and Revenue have implemented a program that will enable taxpayers to remit tax payments through Electronic Funds Transfer (EFT). This regulation requires participation of taxpayers remitting a payment of \$20,000 or more. Failure to make this required payment by an approved EFT method may result in the imposition of a penalty of 3% of the tax due, up to \$500. If the business does not meet the \$20,000 threshold, it may voluntarily request participation in the program. All tax documents are still required to be filed even though payments are made through EFT.

To register an account to pay by EFT, contact the e-Commerce Unit at 1-800-892-9816. Service for Taxpayers with Special Hearing and/or Speaking Needs 1-800-447-3020 (TT only).

**Cooperative Agricultural Associations Exemption:** Cooperative agricultural associations, which are required to pay Corporate Net Income Tax under the provisions of the Cooperative Agricultural Association Corporate Net Income Tax Act, are exempt from the payment of Sales and Use Tax on their purchases of

tangible personal property and services. However, the exemption does not apply to the purchase, lease, repair, or the maintenance service of any motor vehicle required to be registered under the provisions of the *Vehicle Code*.

The exemption does not pass to a construction contractor who, pursuant to a construction contract with a cooperative agricultural association, is required to purchase materials, supplies, or equipment which are installed so as to become part of the real estate.

## **AGRICULTURAL SERVICES PERFORMED FOR FARMERS**

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### **Animal and Poultry Feed**

Individuals or businesses dealing in the preparation of animal or poultry feed for farmers will fall into one of the following categories:

- \* Those predominantly engaged in the business of preparing their own animal or poultry feed for sale qualify for a Sales Tax exemption as a processor. Grinding and mixing equipment, not including vehicles to transport the equipment, may be purchased free from tax by filing a properly completed exemption certificate with the vendor.
- \* Those predominately engaged in the business of preparing animal or poultry feed belonging to another (individual or business) do not qualify as a processor. Therefore, their purchases of equipment and vehicles to transport the equipment are subject to tax.

### **Application of Fertilizer, Lime, and Similar Products**

Individuals or businesses engaged in the sale and application of fertilizer, lime, and similar products to real estate owned by farmers, are considered to be performing a nontaxable service.

Individuals or businesses that provide this service are considered to be consumers of the products transferred to the land of the farmer, and are required to pay Sales Tax upon the purchase of the fertilizer, lime, or similar products, with one exception. If an individual or business provides the farmer with separate invoices, one for the application service, and another for the fertilizer, lime, and similar products, the individual or business

may accept a properly completed **Exemption Certificate** (REV-1220) in lieu of the payment of tax upon the purchase of fertilizer, lime, and similar products. The invoice reflecting charges for the application services is not taxable because it represents a nontaxable service to real estate.

### **Application of Pesticides, Disinfectants, and Similar Products**

The application of pesticides, disinfectants, and similar products to farm land is an exempt service. Farmers must provide a properly completed **Exemption Certificate** (REV-1220) to the business providing this service. Businesses that provide this service are entitled to claim a resale exemption on the products that are transferred.

## **LIST OF TAXABLE AND NONTAXABLE ITEMS**

**T** – Taxable - Items that are **not** normally used directly in farming.

**NT** – Nontaxable - Items that **are** normally used directly in farming.

**NOTE:** Items not normally used directly in farming, but purchased tax free, should have a statement on the invoice, in addition to the exemption certificate, reflecting the reason for exemption.

- T – Acetylene
- NT – Air compressors
- NT – Air conditioning, if used to preserve farm products prior to packaging- Taxable if used primarily for the comfort of farm personnel or to preserve the farm product after the final packaging operation
- NT – Air tanks
- NT – Alternator (auxiliary) if used to operate farm equipment
- NT – Anhydrous ammonia tanks and fittings
- NT – Artificial insemination equipment and supplies, if used for the breeding of productive animals
- NT – Augers
- NT – Automated milking equipment
- NT – Balers
- NT – Barn cleaners
- NT – Bedding for productive animals
- NT – Beekeeper supplies, and equipment including, but not limited to, bees, beehives, and wax foundations
- NT – Binders
- NT – Blacksmith services, if horse is used directly in farming
- NT – Blankets when used to preserve the health of productive animals
- NT – Blowers
- NT – Boarding of animals
- NT – Boots
- NT – Breeding services for productive animals

- NT – Brooders
  - T – Brooms, general cleanliness
- NT – Brooms, used to clean mushroom beds
  - T – Buckets
- NT – Buckets, for handling farm products
  - T – Building supplies, including, but not limited to, materials to build barns
- NT – Bulbs for planting
  - T – Cabinets
- NT – Cabs installed on farm tractors
- NT – Calf weaners
- NT – Cans, feeding
- NT – Cattle currying and oiling machines
- NT – Cattle feeders
- NT – Cattle chutes, if portable
- NT – Cement, if used to construct liquid manure pits, silo flooring, and foundations for exempt machinery and equipment
  - T – Cement, if used for other than above
- T – Chain hoists, used as maintenance equipment
- T – Chain saws- Chain saws are considered nontaxable only if used by a sawmill operator or planning mill operator for the purpose of cutting or hauling logs.
- NT – Chemicals used for pest control or to clean and sterilize exempt farm equipment
- NT – Chicken pickers
- NT – Cleaners and disinfectants used in cleaning milking equipment and to sterilize milk cans to prevent spoilage Please note that property used for general farm cleaning and maintenance is taxable.
- NT – Clippers or clipping machines for use on productive animals
- NT – Combines
- NT – Containers – non-returnable wrapping supplies used for delivery of any personal property
  - T – Containers- milk, reusable
- NT – Conveyors (elevators- hay and grain- self-generated)
- NT – Corn crib- portable



- NT – Corn pickers
- NT – Corn shuckers
- NT – Coveralls
- NT – Crates, field
- NT – Cultivators
- NT – Cutter, ensilage
- NT – Debeakers for productive animals
- NT – Defoliants
- NT – Dehorners for productive animals
- NT – Disinfectants
  - T – Dozer blades for land reclamation
- NT – Drags
- NT – Drainage pipe
  - T – Drills for repair and maintenance activities
- NT – Drugs and medicines for animals, birds, or fish
- NT – Drying machines for grain
- NT – Dusters
- NT – Dusting compounds
  - T – Educational materials
- NT – Egg candling, collecting, washing and processing equipment
  - T – Electric fence chargers
- NT – Electric insect killers, if intended for use in an area in which farm animals or products are stored
- NT – Electricity to operate farm equipment, interior barn lighting
  - T – Electricity for operating exterior lighting
  - T – Equipment and supplies for home use or personal use
- NT – Equipment used to extract a product from productive animals or from the soil
- NT – Feed and feed additives for productive animals, game birds, or fish
- NT – Feeding equipment, including, but not limited to bowls, buckets, cans, carts, tubs, food scoops, grinders and watering devices for productive animals or game birds
- NT – Fencing, if temporary and used directly in farming operation

- T – Fencing, if it becomes a permanent part of the real estate Examples include: wire, barbed, wooden, and electric materials which are attached to posts which are embedded in the ground and are designed to remain in place.
- NT – Fertilizer distributors
- NT – Fertilizers and chemical additives for soil
- NT – Field sprayers
  - T – Fire prevention equipment
- NT – Firewood
- NT – Fish hatchery stock and feed when a propagation permit is held
  - T – Flowers
- NT – Fork lifts
- NT – Fuel oil for use in heating poultry brooders, incubators, and greenhouses
  - T – Fuel oil tanks
- NT – Fungicides
  - T – Garden tractors, unless used in the farming operation.
- NT – Generators (auxiliary) only if they provide emergency service to prevent spoilage of food
- NT – Gloves
- NT – Graders used to grade eggs, vegetables, and fruit.
- NT – Grain bins, both permanent and portable if used predominantly to store farm self-generated grain for productive farm animals, game birds, or fish
  - T – Grain bins, if predominantly used to store purchased grain or grain for sale
- NT – Grain drills used for seeding farm land
- NT – Grain elevators (portable)
- NT – Grain planters
- NT – Grating for hog pen flooring
  - T – Greenhouses
- NT – Grooming materials, equipment and supplies when necessary for the health of productive animals
- NT – Growing media (artificial)
  - T – Guns and ammunition

NT – Harnesses used to control productive animals  
     T – Harnesses used for exhibition or transportation purposes  
 NT – Harrows  
 NT – Harvesters  
 NT – Hay conditioners  
 NT – Hay mowers  
 NT – Hay racks  
 NT – Hay rakes  
 NT – Hay tedders  
 NT – Hay windrowers  
     T – Heaters for milk house, including water heaters  
 NT – Herbicides  
 NT – Hog feeders  
 NT – Hoof trimmers for productive animals  
 NT – Hormones for productive animals  
 NT – Husking machines  
 NT – Hydraulic hoist installed on a vehicle  
 NT – Ice  
 NT – Incubators  
 NT – Insecticides for use on crops  
 NT – Irrigation pipes and pumps  
     T – Lanterns  
 NT – Light bulbs for chicken coops  
     T – Light bulbs for general lighting  
 NT – Lime  
 NT – Livestock  
     T – Log splatters and timber equipment  
     T – Lumber  
     T – Maintenance facilities including tools, machinery, and equipment to maintain machinery, equipment, or property  
 NT – Manure handling equipment, including, but not limited to, spreaders, front end loaders, and scrapers  
 NT – Manure storage tanks  
 NT – Medicines, serums, and solutions used in the care of animals, birds, or fish

    T – Milk cans  
 NT – Milk strainers, strainer discs, and towels  
     T – Milk strainer dispensers, strainer discs dispensers, and towel dispensers  
 NT – Milk tanks, bulk  
 NT – Milking machines, including piping  
 NT – Mowers, hay  
 NT – Mulches  
 NT – Mushroom equipment, machines, and parts  
     T – Mushroom houses  
     T – Nails  
 NT – Nests, poultry (portable)  
 NT – Nursery equipment, machines and parts  
     T – Office supplies and equipment  
     T – Oilers  
     T – Oxygen  
 NT – Pails  
     T – Paint and paint supplies, general use  
 NT – Paint and paint supplies for use on exempt equipment  
 NT – Pallets and pallet box  
 NT – Paper towels for washing udders of cattle  
 NT – Peat moss  
 NT – Pens, portable  
 NT – Pesticide  
     T – Pet food  
 NT – Picking equipment  
 NT – Pipes to supply water to barn or to water productive animals, game birds, or crops  
 NT – Pitchfork  
 NT – Planters  
 NT – Plants  
 NT – Plows  
     T – Post hole diggers  
 NT – Poultry house equipment, including, but not limited to, nests, feeders, and waterers  
 NT – Productive animals  
 NT – Pruning equipment

NT – Pumps for use in watering productive animals, game birds, or in farm irrigation  
     T – Radios  
 NT – Refrigerators or cooling tanks used to store and preserve farm products  
     T – Road maintenance equipment  
 NT – Rodenticides  
 NT – Root planters  
 NT – Rotary hoes  
 NT – Sacks and bags when used as wrapping supplies  
     T – Safety equipment, unless worn by production personnel  
 NT – Salt blocks for use by productive animals  
     T – Sanders  
 NT – Saw dust and wood chips used for animal bedding  
     T – Scales  
 NT – Seeds and seeders  
 NT – Semen used for the breeding of productive animals  
 NT – Serums for use on animals, birds, or fish  
 NT – Shovels  
 NT – Silage unloader  
 NT – Silos  
     T – Snow plows and equipment  
 NT – Soil conditioners  
 NT – Sprayers used to clean eggs, chickens, etc., prior to packaging  
 NT – Stalls for productive animals  
 NT – Stanchions  
 NT – Steel bodies mounted on farm wagons to dry hay by portable dryers  
 NT – Stone pickers  
 NT – Storage tanks for manure  
     T – Stud fees except where the animals are directly used in farm operations  
     T – Tanks, fuel oil  
 NT – Tarpaulins to protect or preserve farm products

NT – Threshers  
 NT – Ties  
     T – Tire spreaders  
 NT – Tires used on agricultural implements  
     T – Tires used on nonagricultural implements  
 NT – Tobacco seed and tobacco paper  
     T – Toilets, field  
     T – Tools  
 NT – Topsoil  
 NT – Tractors and accessories  
 NT – Trough  
 NT – Tubs  
 NT – Twine  
 NT – Vaccines for animals, birds, or fish  
 NT – Ventilation fans and equipment  
 NT – Veterinarian services for animals, birds, and fish  
 NT – Washers, fruit, vegetable, and egg  
     T – Water heater for cleaning dairy equipment and supplies  
 NT – Watering devices  
 NT – Waxers for fruits and vegetables  
 NT – Weaners for productive animals  
 NT – Weed spray used to protect farm crops  
     T – Welding equipment  
 NT – Welding rods for use in repairing exempt farm equipment  
 NT – Wheelbarrows  
     T – Windows  
 NT – Wire for bailing  
     T – Wire for fencing  
     T – Wood stoves  
     T – Wrenches for maintenance activities  
 NT – Wrapping supplies and containers which are non-returnable and used to deliver self-produced farm products

- Enter the year in the blocked area at the top of the return.
- **Enter Due Date.** Use Tax is due on the 20th of the month following the month of purchase.
- Print the taxpayer's name, street address, city, state, and zip on the front of the return.
- Make a check or money order payable to **PA Department of Revenue. DO NOT SEND CASH.**
- Sign, date, and include a daytime telephone number and title on return. Mail the return and payment to the **PA Department of Revenue, Dept. 280437, Harrisburg, PA 17128-0437.**

**Line 1.** Total Dollar Value, Taxable Property or Services Subject to Use Tax. (List below. Attach a separate sheet, if necessary.)

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

**Line 2.** Enter total amount of PA Use Tax due (.06 X Line 1), in Column 1. For those items used or consumed in PA and the City of Philadelphia after October 1, 1991, enter a local rate of 1% (.01 X Line 1) in Column 2. If used or consumed in Allegheny County after July 1, 1994, please enter a local rate of 1% (.01 X Line 1), in Column 3. The 1% local rate is in addition to the state rate of 6%.

**Line 3.** Less Sales/Use Tax paid to another jurisdiction. Attach copy of invoice showing tax paid to another jurisdiction.

**Line 4.** Subtract Line 3 from Line 2, and enter tax due.

**Line 5.** Add 5% of the total tax due for each month or fraction of a month from the date the return is due. The maximum penalty is 25% of the tax due, but in no case shall the penalty be less than \$2.

**Line 6.** To calculate interest, refer to REV-1611 for the annual and daily interest rate.

**Line 7.** Total Lines 4, 5, and 6, in Columns 1, 2, and 3.

**Line 8.** Add the amounts on Line 7, Columns 1, 2, and 3. Enter the total in the Total Payment Line. Remit this amount with your return.

Any person who willfully fails or refuses to collect and remit the tax, fails to pay the tax, fails to file a return, files a fraudulent or false return, attempts to prevent full disclosure of taxable sales, or presents for payment of the tax a check which is returned to the Commonwealth as uncollectible may be subject to criminal prosecution.

**PA-1** (10-99)  
PA DEPARTMENT OF REVENUE  
**USE TAX RETURN**

SUT LICENSE #  
00-88888-0

EIN OR SSN

Due Date

Name of Taxpayer

Street Address

City State Zip Code

Date ( )

Daytime Telephone # ( )

*I certify that this return is to the best of my knowledge, information and belief, a full, true and correct disclosure of Use Tax liability.*

**FOR DEPARTMENT USE ONLY**

**YEAR**   

	COLUMN 1 PENNSYLVANIA TAX 6%	COLUMN 2 PHILADELPHIA TAX 1%	COLUMN 3 ALLEGHENY TAX 1%
1. Total Dollar Value of Property Subject to Tax			
2. Use Tax (Calculated)			
3. Less Tax Paid	( )	( )	( )
4. Tax Due (Line 2 - Line 3)	▲		
5. Penalty	▲		
6. Interest	▲		
7. Total Due (Add Lines 4, 5, + 6)			
8. Total Payment	▲		

Signature \_\_\_\_\_ Title \_\_\_\_\_

**PA DEPARTMENT OF REVENUE DISTRICT OFFICES**

(Counties each office serves)

- Altoona**  
(Blair, Centre, Fulton, Huntingdon, and Mifflin)  
Cricket Field Plaza  
615 Howard Avenue  
Altoona, PA 16601-4867  
**(814) 946-7310**
- Bethlehem**  
(Lehigh and Northampton)  
44 East Broad Street  
Bethlehem, PA 18018-5998  
**(610) 861-2000**
- Bradford**  
(Cameron, Elk, Forest, McKean, Potter, and Warren)  
Second Floor  
86 Boylston Street  
Bradford, PA 16701-2011  
**(814) 368-7113**
- Doylestown**  
(Bucks)  
Suite 104  
600 Louis Drive  
Warminster, PA 18974-2847  
**(215) 443-2990**
- Erie**  
(Erie and Crawford)  
448 West 11th Street  
Erie, PA 16501-1501  
**(814) 871-4491**
- Greensburg**  
(Westmoreland)  
Second Floor  
15 West Third Street  
Greensburg, PA 15601-3003  
**(724) 832-5386**
- Harrisburg**  
(Cumberland, Dauphin, and Perry)  
Lobby  
Strawberry Square  
Harrisburg, PA 17128-0101  
**(717) 783-1405**
- Indiana**  
(Armstrong, Clarion, Indiana, and Jefferson)  
Canterbury Office Suites  
2263 Philadelphia Street  
Indiana, PA 15701-1595  
**(724) 357-7600**
- Johnstown**  
(Bedford, Cambria, Clearfield, and Somerset)  
Third Floor  
345 Main Street  
Johnstown, PA 15901-1614  
**(814) 533-2495**
- Lancaster**  
(Lancaster and Lebanon)  
Suite 201  
315 West James Street  
Lancaster, PA 17603-2911  
**(717) 299-7581**
- New Castle**  
(Beaver, Butler, Lawrence, Mercer, and Venango)  
Room 201  
101 South Mercer Street  
New Castle, PA 16101-3837  
**(724) 656-3203**
- Newtown Square**  
(Chester and Delaware)  
Suite 1  
90 South Newtown Street Road  
(Route 252)  
Newtown Square, PA 19073-4090  
**(610) 353-4051**
- Norristown**  
(Montgomery)  
Second Floor  
Stoney Creek Office Center  
151 West Marshall Street  
Norristown, PA 19401-4739  
**(610) 270-1780**
- Philadelphia**  
(Philadelphia)  
Room 201  
State Office Building  
1400 West Spring Garden Street  
Philadelphia, PA 19130-4088  
**(215) 560-2056**
- Pittsburgh**  
(Allegheny)  
Suite 104  
State Office Building  
300 Liberty Avenue  
Pittsburgh, PA 15222-1210  
**(412) 565-7540**
- Pottsville**  
(Carbon and Schuylkill)  
115 South Centre Street  
Pottsville, PA 17901-3047  
**(570) 621-3175**
- Reading**  
(Berks)  
Room 239  
625 Cherry Street  
Reading, PA 19602-1186  
**(610) 378-4401**
- Scranton**  
(Lackawanna, Monroe, Pike, Susquehanna, and Wayne)  
Room 305  
Samters Building  
101 Penn Avenue  
Scranton, PA 18503-1970  
**(570) 963-4585**
- Sunbury**  
(Columbia, Juniata, Montour, Northumberland, Snyder, and Union)  
330 Market Street  
Sunbury, PA 17801-3404  
**(570) 988-5520**
- Washington**  
(Fayette, Greene, and Washington)  
Room 204  
Landmark Building  
75 East Maiden Street  
Washington, PA 15301-4963  
**(724) 223-4550**
- Wilkes-Barre**  
(Luzerne and Wyoming)  
Suite 201  
Thomas C. Thomas Building  
100 East Union Street  
Wilkes-Barre, PA 18701-3200  
**(570) 826-2466**
- Williamsport**  
(Bradford, Clinton, Lycoming, Sullivan, and Tioga)  
440 Little League Blvd.  
Williamsport, PA 17701-5055  
**(570) 327-3475**
- York**  
(Adams, Franklin, and York)  
140 North Duke Street  
York, PA 17401-1110  
**(717) 845-6661**

