

Consumer Use Worksheet for Taxpayers Who Have Records of Out-of-State Purchases

2023

(Keep for your records)

Name(s) as shown on return

Your social security number

Taxpayers who owe consumer use tax and who have records of out-of-state purchases for tax year 2023 may use the worksheet below to determine the amount of consumer use tax due for tax year 2023.

1. Enter the total amount of out-of-state purchases, including delivery charges, for 1/1/2023 through 12/31/2023 1. _____
2. Multiply Line 1 by 7.5% (.075) in Durham and Orange Counties; 7.25% (.0725) in Mecklenburg and Wake Counties; 7% (.07) in Alexander, Alleghany, Anson, Ashe, Bertie, Buncombe, Cabarrus, Catawba, Chatham, Cherokee, Clay, Cumberland, Davidson, Duplin, Edgecombe, Forsyth, Gaston, Graham, Greene, Halifax, Harnett, Haywood, Hertford, Jackson, Jones, Lee, Lincoln, Madison, Martin, Montgomery, Moore, New Hanover, Onslow, Pasquotank, Pitt, Randolph, Robeson, Rockingham, Rowan, Rutherford, Sampson, Stanly, Surry, Swain, and Wilkes Counties; and 6.75% (.0675) in all other counties, and enter the amount 2. _____
3. Enter the amount of sales tax legally and properly paid to another state on the purchases. This amount may not exceed the total of Lines 2. 3. _____
4. Subtract 3 from 2 and enter the result, rounded to the nearest whole dollar, here and on Form D-400, Line 18 4. _____

No records of Out-of-State purchases use table in instructions _____