



ADOR Vehicle Use Tax (VUT) Calculator User Guide

VUT Calculator Entry Screen

Vehicle Use Tax Calculator

Buyer's Address (Vehicle Domicile Address)

Street Address *

Zip Code *

Vehicle purchased out of country?

Taxable Sales Amount

Vehicle Price *

Price of Accessories (Additions)

Trade-In Value

Manufacturer Rebate

Tax Paid Out of State

Dealer's Zip Code

Fields marked with * are required.

Buyer's Address (Vehicle Domicile Address on Application)

1) Street Address:

Enter the Street #, Direction, Name, Type (St., Dr., Ave., etc.)

2) Zip Code

3) Vehicle Purchased out of Country?

- If the vehicle was purchase outside of the United States, check this box.
- If the box is checked, the calculator will deduct \$200 from the 'Tax Base.'

Taxable Sales Amount:

4) Vehicle Price

- Do not enter separately itemized accessories and labor in this field.
- If the Bill of Sale does not include itemized accessories and labor, assume that the total cost of the vehicle before trade-in or down payment is the vehicle price.

5) Price of Accessories (Additions)

- Enter any itemized amounts of accessories from the invoice as the retail price of the dealer-installed accessories.
- Do not include itemized labor fees associated with these accessories in this field.

6) Trade-In Value

Use this field if there is a vehicle trade-in involved with this purchase. (Ignore lien payoff amounts.)

7) Manufacturer Rebate

Enter the amount of Manufacturer Rebate listed on the invoice. The calculator will subtract the rebate amount from the vehicle price.

8) Tax Paid Out of State

Enter the amount of sales taxes paid out-of-state listed on the invoice.

9) Dealer's Zip Code

This field is required if the Taxpayer is seeking credit for out of state taxes paid.

10) Calculate Tax Button

To calculate the amount of Vehicle Use Tax, click the 'Calculate Tax' button. The Results screen will display.


Vehicle Use Tax Results

(1) Tax Base for State	\$12,332.00
(2) Tax Base for City	\$12,332.00
(3) Tax Paid Out of State	\$1,000.00

Tax Jurisdiction	Region/Business Code	(4) Buyer Tax Rate	Buyer Tax Liability	Out of State Dealer Tax Rate	(5) Out of State Dealer Tax Paid	(6) Current Jurisdiction Amount Due
State	MAR 029	5.600 %	\$690.59	0.000 %	\$0.00	\$690.59
County	N/A	0.000 %	\$0.00	0.000 %	\$0.00	\$0.00
City	SC 029	1.450 %	\$178.81	0.000 %	\$0.00	\$178.81
Total Due						\$869.40

(7)  If you have any questions about USE TAX please contact the Arizona Department of Revenue at: vehicleusetax@azdor.gov or call 602-716-6450.

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(8)  Notice: Since an out of state zip code was not supplied during the vehicle registration process, credit for out of state tax paid has not been applied to your state or city use tax liability. If you paid out of state tax and wish to apply for this credit of taxes paid, please email the documentation listed below to vehicleusetax@azdor.gov

1. Vehicle registration and/or Title Application Documentation.
2. Vehicle contract from dealer.
3. Copy of Vehicle Use Tax Calculator Results.

The VUT Results screen will display the following key components:

- (1) & (2): **State and City Tax Base** calculated based on the information provided on the Entry Screen.
- (4): **Arizona Tax Rate and Liability** calculated using GIS validation to determine the applicable rates applied to the tax base.
- (3) & (5): Credit applied based on **Out-of-State Taxes Paid**. The credit distribution is calculated based on the tax rates at the dealer’s zip code. If no dealer zip code is provided, no credit is applied.
- (6): **Total Amount of Tax Due**
 - Calculated as the amount due offset by out-of-state taxes paid.
 - Tax is due at the time of registration. If the amount is less than zero, the total due is \$0.00.
- (7): **DOR contact information**
- (8): **Additional instructions** appear if the out-of-state dealer zip code is missing or incorrect.