

INSTRUCTIONS FOR COMPLETING THE USE TAX RETURN ST-18B

**1) Total of Purchases
Subject to New Jersey
Use Tax**

Enter the amount of all taxable purchases that were either delivered to a New Jersey location or used by you within New Jersey during the calendar year that you have not paid:

- New Jersey Sales or Use Tax or;
- Sales Tax to any other jurisdiction within the United States.

You do not owe New Jersey Use Tax if the Sales Tax paid in another jurisdiction is higher than 6.875%. However, New Jersey will not give you credit for any Sales Tax you pay that is above 6.875%.

2) Use Tax Due

Complete the following worksheet to calculate the Use Tax due.

(a) Multiply the amount on Line (1) of the return by 6.875%. _____.

(b) Enter the amount of Sales Tax you already paid to another jurisdiction on a purchase included on Line 1 of the return. _____.

Note: You may claim this credit only if the tax was legally due and paid to the other jurisdiction and if you have no right to a refund. If the tax paid in another state was less than 6.875%, the difference is due to New Jersey

(c) Subtract (b) from (a) and enter result here and on Line 2, Use Tax Due, on Form ST-18B. _____.

3) Penalty and Interest

We will charge a **penalty of 5%** per month or fraction thereof (up to a maximum of 25%) on the Use Tax due (Line 2) if you do not file a required ST-18B by May 1, 2018.

We will charge interest at a rate of **prime rate plus 3%**, calculated up to the date of payment, if you do not pay Use Tax by May 1, 2018.

4) Total Amount Due

Enter total Use Tax amount due Line 2 plus any Penalty and Interest from Line 3. This is the amount that you must remit with your return.

**For further information and assistance in completing this return,
please contact the New Jersey Division of Taxation Customer Service Center at (609) 292-6400.
For information concerning the taxability of goods and services, see Sales and Use Tax Guide (S & U 4) at
www.state.nj.us/treasury/taxation/pdf/pubs/sales/su4.pdf**

DETACH HERE

Under penalty of law, I certify that all the information is correct:

(Signature of Taxpayer or Corporate Officer)

(Date)

If this return is prepared by someone other than the taxpayer complete the following information:

FID# or SS# _____ / _____ / _____

(Signature of Individual of Firm preparing the return)

(Title)

(Print Name of Firm and Individual preparing the return)

(Title)