

DEPARTMENT OF THE TREASURY DIVISION OF TAXATION PO Box 269 TRENTON NJ 08695-0269

> Please respond to: Customer Service Center (609) 292-6400

Many businesses that do not sell taxable goods or services and are not lessors of taxable property (referred to below as non-vendors) are now relieved of the burden of having to file periodic sales and use tax returns.

Note: To be eligible to use Form ST-18B, you must be a non-vendor whose annual use tax liability averaged \$2,000 or less for the last three calendar years. Non-vendor businesses whose average annual use tax liability was more than \$2,000 for the last three calendar years must continue to file the regular Sales Use (ST-50/51 and Tax Returns must be filed electronically either online: http://www.state.nj.us/treasury/taxation or by phone: 1-877-829-2866).

All qualified non-vendors may now file an Annual Business Use Tax Return (Form ST-18B). As a non-vendor business, you would be required to file the ST-18B only if you bought taxable property without the payment of sales tax, or if you paid tax at a rate less than New Jersey's rate of 7%. If you need to pay use tax on business purchases, the ST-18B covers purchases made during one calendar year and must be filed on or before May 1 of the next year. Qualified non-vendor businesses are not required to file the ST-18B for any calendar year in which they do not owe any use tax. The Form ST-18B covers purchases made on or after January 1, 2007 to December 31, 2007.

Read Instructions on Reverse Side before Completing this Return!

CT 10D	State of New Jersey	2007
ST-18B	2007	
	eturn is due May 1, 2008 for the tax year ending December 31, 2007	
	1) Total of Purchases Subject to New Jersey Use Tax	
	2) Use Tax Due	
	3) Penalty & Interest	•
Make Check or Money Order Paya	4) Total Amount Due	

Mail to:

Division of Taxation Revenue Processing Center PO Box 999

Trenton, NJ 08646-0999

INSTRUCTIONS FOR COMPLETING THE USE TAX RETURN ST-18B

1)	Total of Purchases Subject to New Jersey Use Tax	Enter the amount of all purchases of any to or taxable services to tangible personal prowas either delivered to a New Jersey located during the calendar year, for which you have tax or sales tax of 7% or more to any of States. If the tax paid in another jurisdiction use tax to New Jersey. However, no furth another state at a rate higher than New Jersey.	operty or digital property which ion or used by you within New Jersey are not paid either New Jersey sales or other jurisdiction within the United on was 7% or higher, you will not owe er credit is allowed for tax paid in			
2)	Use Tax Due	Tax Due Complete the following worksheet to calculate the use tax due.				
		(a) Multiply the amount on Line (1) of the	e return by the tax rate of 7% (.07).			
		return Note: You may claim this credit of the other jurisdiction and if you h	the Total of Purchases on Line 1 of the only if the tax was legally due and paid to ave no right to a refund. If the tax paid, the difference is due to New Jersey.			
3)	Penalty and Interest	Penalty of 5% per month or fraction therefore Tax due (Line 2) is imposed for failure to Interest at a rate of prime rate plus 3%, ca imposed for failure to pay Use Tax by the	file a required ST-18B by the due date. lculated up to the date of payment, is			
4)	Total Amount Due	Enter total Use Tax amount due Line 2 plu This is the amount which you must remit	· · · · · · · · · · · · · · · · · · ·			
	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 http://www.state.nj.us/treasury/taxation/pdf/pubs/sales/su4.pdf					
	DETACH HERE					
I ce	rtify that all the information given is corre	ect:				
	(Signature of Taxpayer or	Corporate Officer)	(Date)			
If tl	nis return is prepared by someone other th	an the taxpayer complete the following information:				
FID	0# or SS#//	/				
	(Signature of Individu	al of Firm preparing the return)	(Title)			
	(Print Name of Firm an	d Individual preparing the return)	(Title)			