



State of New Jersey

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

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

Our records show your business may need 2020 Form ST-18B below to report and remit Use Tax. This form is due on or before May 3, 2021.

A business must pay Use Tax for 2020 if it purchased taxable property or services in 2020 without paying New Jersey Sales Tax, or if it paid sales taxes to other jurisdictions at rates lower than New Jersey's. (Except in certain designated areas, New Jersey's Sales Tax rate in 2020 was 6.625%.)

This form is for businesses that weren't required to collect New Jersey Sales Tax from customers, but that may have Use Tax obligations that must be reported for the 2020 Tax Year. Such businesses are not required to file returns (Forms ST-50/51) each month or quarter.

Your business should file this form if it:

- 1. Didn't sell taxable goods or services or lease taxable property to others in 2020;
2. Averaged less than \$2,000 in annual Use Tax liability in 2017, 2018, and 2019, and;
3. Owes Use Tax for 2020.

Do Not File This Form if You Do Not Owe Use Tax.

Note: If your business sold taxable goods or services or leased taxable property to others, or if your average annual Use Tax liability for the three previous calendar years was more than \$2,000, you cannot file Form ST-18B for 2020. You must change your business registration to include quarterly/monthly Sales Tax filings. You can add Sales Tax eligibility through the Online Registration Change Service at: www.state.nj.us/treasury/revenue/.

More information is available in publication ANJ-7, Use Tax in New Jersey, S&U-7, Filing Sales and Use Tax Returns, and on the Division of Taxation's website at: njtaxation.org.

DETACH HERE

ST-18B
12-20

State of New Jersey
Annual Business Use Tax Return

2020

This return is due May 3, 2021 for the tax year ending December 31, 2020

Form with fields: NJ Taxpayer I.D. Number, Name, Mailing Address, City, State, ZIP Code

Calculation table with 4 rows: 1) Total of Purchases Subject to New Jersey Use Tax, 2) Use Tax Due, 3) Penalty & Interest, 4) Total Amount Due

Make Check or Money Order Payable to: New Jersey Use Tax

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 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 6.625%. However, New Jersey will not give you credit for any sales tax you pay that is above 6.625%.
- 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 6.625%. _____
- (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 can 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 6.625%, 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 part of a month (up to a maximum of 25%) on the Use Tax due (line 2) if you do not file a required ST-18B by May 3, 2021.
- 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 3, 2021.
- 4) Total Amount Due** Enter total Use Tax amount due line 2 plus any Penalty and Interest from line 3. This is the amount you must remit with your return.

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

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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)