



# Instructions for Form ST-18B

## Line 1 – Total 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 a credit for any sales tax you pay that is above 6.625%.

## Line 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). Enter result here and on line 2, Use Tax Due, of Form ST-18B. .... \_\_\_\_\_

## Line 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 1, 2023.

We will charge interest at a rate of **prime rate plus 3%**, calculated up to the date of payment, if you do not pay the Use Tax due by May 1, 2023.

## Line 4 – Total Amount Due

Enter total Use Tax amount due on 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 Division of Taxation's Customer Service Center at (609) 292-6400. For more information concerning the taxability of goods and services, see S&U-4, *New Jersey Sales Tax Guide* at [www.nj.gov/treasury/taxation/pdf/pubs/sales/su4.pdf](http://www.nj.gov/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 Office)

\_\_\_\_\_  
(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)