



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

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 and Use Tax Return (ST-50/51 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 6%. 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. Form ST-18B covers purchases made on or after January 1, 2005 to December 31, 2005.

Read Instructions on Reverse Side before Completing this Return !

DETACH HERE

ST-18B

12-05

State of New Jersey **Annual Business Use Tax Return**

This return is due **May 1, 2006** for the tax year ending **December 31, 2005**

NJ Taxpayer I.D. Number		
Name		
Mailing Address		
City	State	Zip Code

1) Total of Purchases Subject to New Jersey Use Tax	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
2) Use Tax Due	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
3) Penalty & Interest	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
4) Total Amount Due	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.	<input type="text"/>	<input type="text"/>

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 purchases of any taxable tangible personal property or taxable services to tangible personal property which was either delivered to a New Jersey location or used by you within New Jersey during the calendar year, for which you have not paid either New Jersey sales or use tax or sales tax of 6% or more to any other jurisdiction within the United States. If the tax paid in another jurisdiction was 6% or higher, you will not owe use tax to New Jersey. However, no further credit is allowed for tax paid in another state at a rate higher than New Jersey's 6%.
- 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 the tax rate of 6% (.06).
_____.
- (b) If applicable, enter the amount of sales tax previously paid in another jurisdiction on a purchase included in the Total of Purchases 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%, 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** Penalty of 5% per month or fraction thereof (up to a maximum of 25%) on the Use Tax due (Line 2) is imposed for failure to file a required ST-18B by the due date. Interest at a rate of prime rate plus 3%, calculated up to the date of payment, is imposed for failure to pay Use Tax by the due date.
- 4) Total Amount Due** Enter total Use Tax amount due Line 2 plus any Penalty and Interest from Line 3. This is the amount which 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.

DETACH HERE

I certify that all the information given 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)