

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 Returns (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 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, 2009 to December 31, 2009.

Read Instructions on Reverse Side before Completing this Return!

			DETACH HERE							
ST-18B 1-10	This return is do	State of New Jersey Annual Business Use Tax Return turn is due May 1, 2010 for the tax year ending December 31, 2009					9	2009		
NJ Taxpayer I.D. Number			Total of Purchases Subject to New Jersey Use Tax							
Name			2) Use Tax Due							
Mailing Address	State	Zip Code	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	or taxable services to tangible personal prowas either delivered to a New Jersey locat during the calendar year, for which you have tax or sales tax of 7% or more to any States. If the tax paid in another jurisdiction use tax to New Jersey. However, no furth	Enter the amount of all purchases of any taxable tangible personal property, or taxable services to tangible personal property or digital 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 7% or more to any other jurisdiction within the United States. If the tax paid in another jurisdiction was 7% 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 7%.					
2)	Use 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).					
		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 thereof (up to a maximum of 2 Tax due (Line 2) is imposed for failure to file a required ST-18B by Interest at a rate of prime rate plus 3%, calculated up to the date of imposed for failure to pay Use Tax by the due date.							
4)	Total Amount Due	Enter total Use Tax amount due Line 2 plu This is the amount which you must remit	· · · · · · · · · · · · · · · · · · ·					
	please contact the Ne For information concerning	rther information and assistance in completing Jersey Division of Taxation Customer Services the taxability of goods and services, see Sale //www.state.nj.us/treasury/taxation/pdf/pubs/s	ce Center at (609) 292-6400. es and Use Tax Guide (S & U 4) at					
		DETACH HERE						
I ce	ertify that all the information given is	correct:						
	(Signature of Taxpay	ver or Corporate Officer)	(Date)					
If t	his return is prepared by someone oth	er than the taxpayer complete the following information:						
FII	D# or SS# /	/						
	(Signature of Inc	lividual of Firm preparing the return)	(Title)					
	(Print Name of Fi	rm and Individual preparing the return)	(Title)					