

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

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

Businesses that do not sell taxable goods or services or lease taxable property to others are considered "nonsellers" and are not required to file sales and use tax returns (Forms ST-50/51) on a quarterly/monthly basis. Although nonsellers do not collect sales tax, they may still need to pay use tax. A business incurs use tax if it purchases taxable property or services without payment of sales tax, or pays tax at a rate less than New Jersey's rate of 7%. Nonseller businesses whose average annual use tax for the last three calendar years is \$2,000 or less may file an Annual Business Use Tax Return (Form ST-18B) to report and pay any use tax that is due instead of filing Forms ST-50/51.

According to our records, this business is registered as a nonseller and may be eligible to use Form ST-18B. If your average annual use tax for 2008, 2009, and 2010 is \$2,000 or less, complete the form below to report any use tax due on business purchases made from January 1, 2011, through December 31, 2011. Form ST-18B is due on or before May 1, 2012. You are not required to file an ST-18B for any calendar year in which you do not owe any use tax.

If your business sells taxable goods or services or leases taxable property to others, or if your average annual use tax liability for the last three calendar years was more than \$2,000, you may not file Form ST-18B. You must change your business registration to include sales tax eligibility and must begin to file quarterly/monthly sales and use tax returns. To add sales tax eligibility visit the Division of Revenue's New Jersey Business Gateway Registry Services at: www.state.nj.us/treasury/revenue/. Changes can be made through the Online Registration Change Service or by completing and mailing Form REG-C-L.

Remember, do not use Form ST-18B for 2011 if:

- Your business sells taxable goods or services or leases taxable property to others, or
- Your average annual use tax for 2008, 2009, and 2010 is more than \$2,000, or
- You do not owe use tax for 2011.

More information is available in publication ANJ-7, Use Tax in New Jersey, Tax Topic Bulletin S&U-7, Filing Sales and Use Tax Returns, and on the Division of Taxation's Web site at: www.state.nj.us/treasury/taxation/.

DETACH HERE

## **State of New Jersey** Annual Rusiness Use Tay Return

2010

This return is due <b>May 1, 2011</b>	for the tax year ending $\mathbf{D}$	_	er 31	, 2010				
	Total of Purchases     Subject to New     Jersey Use Tax						•	
	2) Use Tax Due						•	
	3) Penalty & Interest						•	
Check or Money Order Payable to: New Jersey Use Tax	4) Total Amount Due						•	

Make

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	during the calendar year, for which you had use tax or sales tax of 7% or more to any of States. If the tax paid in another jurisdiction	rsonal property or digital property which rsey location or used by you within New Jersey ch you have not paid either New Jersey sales or to any other jurisdiction within the United jurisdiction was 7% or higher, you will not owe no further credit is allowed for tax paid in			
2)	Use Tax Due	Complete the following worksheet to calc	orksheet to calculate the use tax due.			
		(a) Multiply the amount on Line (1) of the 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)	<b>Total Amount Due</b>	Enter total Use Tax amount due Line 2 plu This is the amount which you must remit	· · · · · · · · · · · · · · · · · · ·			
	please contact the New J For information concerning th	er information and assistance in completing ersey Division of Taxation Customer Service taxability of goods and services, see Sale www.state.nj.us/treasury/taxation/pdf/pubs/s	ice Center at (609) 292-6400. es and Use Tax Guide (S & U 4) at			
		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)			