

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 2011, 2012, and 2013 is \$2,000 or less, complete the form below to report any use tax due on business purchases made from January 1, 2014, through December 31, 2014. Form ST-18B is due on or before May 1, 2015. 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 2014 if:

- Your business sells taxable goods or services or leases taxable property to others, or
- Your average annual use tax for 2011, 2012, and 2013 is more than \$2,000, or
- You do not owe use tax for 2014.

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

**ST-18B** 

## State of New Jersey Annual Business Use Tax Return

2014

This return is due May 1, 2015 for the tax year ending December 31, 2014

NJ Taxpayer I.D. Number  Name			Total of Purchases     Subject to New     Jersey Use Tax	
			2) Use Tax Due	
Mailing Address  City	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	Enter the amount of all purchases of any or taxable services to tangible personal properties was either delivered to a New Jersey local during the calendar year, for which you house tax or sales tax of 7% or more to any States. If the tax paid in another jurisdict use tax to New Jersey. However, no furth another state at a rate higher than New Jersey.	roperty or digital property which tion or used by you within New Jersey ave not paid either New Jersey sales or other jurisdiction within the United ion was 7% or higher, you will not owe her credit is allowed for tax paid in			
2)	Use Tax Due	Complete the following worksheet to calculate the use tax due.				
		(a) Multiply the amount on Line (1) of th	e return by the tax rate of 7% (.07).			
		return  Note: You may claim this credit of the other jurisdiction and if you he in another state was less than 7%	s tax previously paid in another the Total of Purchases on Line 1 of the only if the tax was legally due and paid to have no right to a refund. If the tax paid to, the difference is due to New Jersey. here and on Line 2, Use Tax Due, on form			
3)	Penalty and Interest	Penalty of 5% per month or fraction there 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. alculated up to the date of payment, is			
4)	<b>Total Amount Due</b>	Enter total Use Tax amount due Line 2 pl This is the amount which you must remit	· · · · · · · · · · · · · · · · · · ·			
	please contact the New For information concerning	her information and assistance in completing Jersey Division of Taxation Customer Servithe taxability of goods and services, see Salwww.state.nj.us/treasury/taxation/pdf/pubs/	rice 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 co	prrect:				
	(Signature of Taxpayer	or Corporate Officer)	(Date)			
If tl	his return is prepared by someone other	than the taxpayer complete the following information:				
FIE	0# or SS#//	/				
	(Signature of Indiv	idual of Firm preparing the return)	(Title)			
	(Print Name of Firm	and Individual preparing the return)	(Title)			