

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

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

Our records show your business may need 2017 Form ST-18B below to report and remit Use Tax. This form is due on or before May 1, 2018.

A business must pay Use Tax for 2017 if it purchased taxable property or services in 2017 without paying New Jersey Sales Tax, or if it paid sales taxes to other jurisdictions at rates lower than New Jersey's. (Except in certain designated areas, New Jersey's Sales Tax rate in 2017 was 6.875%.)

This form is for businesses that weren't required to collect New Jersey Sales Tax from customers, but which may have Use Tax obligations that must be reported for the 2017 tax year. Such businesses are not required to file returns (Forms ST-50/51) each month or quarter.

Your business should file this form if it:

- 1. Didn't sell taxable goods or services or lease taxable property to others in 2017;
- 2. Averaged less than \$2,000 in annual Use Tax liability in 2014, 2015 and 2016, and;
- 3. Owes Use Tax for 2017.

Do Not File This Form if You Do Not Owe Use Tax.

Note: If your business sold taxable goods or services, or leased taxable property to others, or if your average annual Use Tax liability for the three previous calendar years was more than \$2,000, you may not File Form ST-18B for 2017. You must change your business registration to include quarterly/monthly Sales Tax filings. You can add Sales Tax eligibility through the Online Registration Change Service at: www.state.nj.us/treasury/revenue/.

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.njtaxation.org.

State of New Jersey

Annual Business Use Tax Return

2017

This return is due May 1, 2018 for the tax year ending December 31, 2017

NJ Taxpayer I.D. Number			Total of Purchases Subject to New Jersey Use Tax						
Name			2) Use Tax Due].	
Mailing Address City	State	7in Codo	3) Penalty & Interest].	
City	State	Zip Code	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 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 o	r Use Tax or;				
		• Sales Tax to any otl	her jurisdiction within the United States.				
		-	ax if the Sales Tax paid in another jurisdiction is				
		•	w Jersey will not give you credit for any Sales				
		Tax you pay that is above 6.875%.					
2)	Use Tax Due	Complete the following worksheet	to calculate the Use Tax due.				
		(a) Multiply the amount on Line (1)	•				
			you already paid to another jurisdiction on a				
		purchase included on Line 1 of the	e return				
		Note: You may claim this credit or	aly if the tax was legally due and paid to the				
		* * *	no right to a refund. If the tax paid in another				
		state was less than 6.875%, the di	fference 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	er month or fraction thereof (up to a maximum					
,	•		2) if you do not file a required ST-18B by May				
		1, 2018.					
		We will charge interest at a rate of	prime rate plus 3%, calculated up to the date				
		of payment, if you do not pay Use	Tax by May 1, 2018.				
4)	Total Amount Due	Enter total Use Tax amount due Li This is the amount that you must r	ne 2 plus any Penalty and Interest from Line 3. emit with your return.				
	please contact the Ne For information concernin	rther information and assistance in co w Jersey Division of Taxation Customo g the taxability of goods and services, ww.state.nj.us/treasury/taxation/pdf/pu	er Service Center at (609) 292-6400. see Sales and Use Tax Guide (S & U 4) at				
		DETACH HERE					
Uno	der penalty of law, I certify that all th	e information is correct:					
	(Signature of Taxpay	ver or Corporate Officer)	(Date)				
If th	his return is prepared by someone oth	er than the taxpayer complete the following inform	mation:				
	D# or SS# /						
TID	//						
	(Signature of Inc	lividual of Firm preparing the return)	(Title)				
	(Print Name of Fi	rm and Individual preparing the return)	(Title)				