

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 at the New Jersey applicable rate or more to any other jurisdiction within the United States. If the tax paid in another jurisdiction was equal 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 the applicable New Jersey rate at the time of purchase.
- 2) Use Tax Due** Complete the following worksheet to calculate the use tax due.
- (a) For purchases made on or before July 14, 2006, multiply the amount by 6% (.06) and place results here: _____
For purchases made on or after July 15, 2006, multiply the amount by 7% (.07) and place results here: _____
Add the Use Tax due for 01/01/2006 through 7/14/2006 to the Use Tax due for 7/15/2006 through 12/31/2006, place the results here: _____
- (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% or less than 7%, as applicable, see 2(a) above, 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%) of 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)