

FUR USE TAX
Form FUR-18 (07-08)

STATE OF NEW JERSEY
DIVISION OF TAXATION

FOR OFFICIAL USE ONLY

PURCHASER'S NAME AND ADDRESS		SELLER'S NAME AND ADDRESS		1. AMOUNT OF PURCHASE \$ _____
_____		_____		
_____		_____		2. FUR USE TAX (Line 1 x .06) _____
Social Security or Federal Identification Number		Attach Rider if Necessary		
FUR CLOTHING ITEM(S) PURCHASED	POSSESSION DATE	PRICE PAID		3. CREDIT, IF ANY, FOR TAX PAID IN JURISDICTION OF PURCHASE (See instruction for Line 3) _____
a) _____ / _____		\$ _____		
b) _____ / _____		_____		
c) _____ / _____		_____		
(If more taxable items were purchased, attach rider)		(Carry Total to Line 1)		4. AMOUNT DUE (Line 2 Less Line 3) \$ _____

I CERTIFY THAT ALL THE INFORMATION GIVEN IS CORRECT _____
 Signature _____ Date _____

INSTRUCTIONS/WORKSHEET FOR COMPLETING FUR USE TAX RETURN (Form FUR-18)

LINE 1 - Enter the Total amount of all retail purchases of fur clothing on or after July 15, 2006., for which you did not receive an invoice or receipt indicating that the retail seller will pay the Fur Clothing Retail Gross Receipts Tax.subject to the Use Tax.

LINE 2 - Multiply Line 1 by 6% (.06) and enter the amount of Fur Use Tax.

LINE 3 - Enter credit for tax previously paid *ONLY* on purchases received outside of New Jersey.

- A. TAX PAID TO ANOTHER STATE OR JURISDICTION WITHIN ANOTHER STATE AT 6% OR HIGHER - If you paid Sales Tax, Use Tax, Gross Receipts Tax, Luxury Tax or other tax on the purchase at a rate of at least 6% to another state or jurisdiction,,and such tax was legally due and you have no right to a refund, and you did not take delivery in New Jersey, NO Fur Use Tax is due New Jersey. No credit will be given for such payments on items or services delivered into New Jersey or for taxes paid in foreign countries.
- B. TAX PAID TO ANOTHER STATE LESS THAN 6% - If you paid tax to another state or jurisdiction within a state on the purchase at less than the current New Jersey rate of 6% and did not take delivery in New Jersey, Fur Use Tax is due New Jersey in the amount of any difference.

LINE 4 - Subtract line 3 from line 2 and enter result on line 4. Make payment to: State of New Jersey-Fur Use Tax.

Mail this form upon completion together with your payment to: State of New Jersey-Division of Taxation, Revenue Processing Center, Fur Use Tax, PO Box 629, Trenton, NJ 08646-0629. (KEEP A COPY FOR YOUR RECORDS)

For information regarding the ST-18 and its completion contact: NJ Division of Taxation, Customer Service Center at (609) 292-6400.

PRIVACY ACT NOTIFICATION

The Tax Reform Act of 1976, P.L. 94-455, modified at 42USC 405(c)(2)(c)(i), authorizes the use of social security numbers in the administration of a tax law. The Division will use the number for tax account identification and tax administration and collection purposes.

* Please Complete and Return Remittance with Payment *