



# 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 or Use Tax or;
  - Sales Tax to any other jurisdiction within the United States.
- You do not owe New Jersey Use Tax if the Sales Tax paid in another jurisdiction is higher than 6.625%. However, New Jersey will not give you credit for any Sales Tax you pay that is above 6.625%.
- 2) Use Tax Due** Complete the following worksheet to calculate the Use Tax due.
- (a) Multiply the amount on Line (1) of the return by 6.625%. \_\_\_\_\_.
- (b) Enter the amount of Sales Tax you already paid to another jurisdiction on a purchase included 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 6.625%, 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** We will charge a **penalty of 5%** per month or fraction thereof (up to a maximum of 25%) on the Use Tax due (Line 2) if you do not file a required ST-18B by May 1, 2019.
- 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, 2019.
- 4) Total Amount Due** Enter total Use Tax amount due Line 2 plus any Penalty and Interest from Line 3. This is the amount that 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. For information concerning the taxability of goods and services, see Sales and Use Tax Guide (S & U 4) at [www.state.nj.us/treasury/taxation/pdf/pubs/sales/su4.pdf](http://www.state.nj.us/treasury/taxation/pdf/pubs/sales/su4.pdf)**

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*DETACH HERE*

Under penalty of law, I certify that all the information 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)