



State of New Jersey

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 2008, 2009, and 2010 is \$2,000 or less, complete the form below to report any use tax due on business purchases made from January 1, 2011, through December 31, 2011. Form ST-18B is due on or before May 1, 2012. 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 2011 if:

- Your business sells taxable goods or services or leases taxable property to others, or
Your average annual use tax for 2008, 2009, and 2010 is more than \$2,000, or
You do not owe use tax for 2011.

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

12-11

State of New Jersey
Annual Business Use Tax Return

2011

This return is due May 1, 2012 for the tax year ending December 31, 2011

Form fields for NJ Taxpayer I.D. Number, Name, Mailing Address, City, State, Zip Code.

Form fields for 1) Total of Purchases Subject to New Jersey Use Tax, 2) Use Tax Due, 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 taxable tangible personal property, or taxable services to tangible personal property or digital 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 of 7% or more to any other jurisdiction within the United States. If the tax paid in another jurisdiction was 7% 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 New Jersey's 7%.
- 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 the tax rate of 7% (.07). _____.
- (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 7%, 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%) on 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. For information concerning the taxability of goods and services, see Sales and Use Tax Guide (S & U 4) at <http://www.state.nj.us/treasury/taxation/pdf/pubs/sales/su4.pdf>

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)