USE TAX
Form ST-18 (08-07)

STATE OF NEW JERSEY
DIVISION OF TAXATION

FOR OFFICIAL USE ONLY

PURCHASER'S NAME AND ADDRESS	SELLER'S NAME AND ADDRESS
_____	_____
_____	_____
_____	_____
_____	_____
Social Security or Federal Identification Number	Attach Rider if Necessary

TAXABLE ITEM(S) PURCHASED	POSSESSION DATE	PRICE PAID
a)_____	/_____	$ _____
b)_____	/_____	_____
c)_____	/_____	_____
(If more taxable items were purchased, attach rider)		(Carry Total to Line 1)

1. AMOUNT OF PURCHASE $_____
2. USE TAX (Line 1 x .07) _____
3. CREDIT, IF ANY, FOR TAX PAID IN JURISDICTION OF PURCHASE (See instruction for Line 3) _____
4. AMOUNT DUE (Line 2 Less Line 3) $_____

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

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

LINE 1 - Enter the Total amount of all purchases subject to the Use Tax.

LINE 2 - Multiply Line 1 by 7% (.07) and enter the amount of Use Tax.

LINE 3 - Enter credit for sales tax previously paid *ONLY* on purchases where items or services were received outside of New Jersey.

A. TAX PAID TO ANOTHER STATE EQUAL OR HIGHER - If you paid Sales Tax on the purchase at the current New Jersey rate of 7% or a higher rate to another state or jurisdiction and did not take delivery in New Jersey, NO 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 7% - If you paid sales tax on the purchase at less than the current New Jersey rate of 7% and did not take delivery in New Jersey, 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-Use Tax.

Mail this form upon completion together with your payment to: State of New Jersey-Division of Taxation, Revenue Processing Center, Use Tax, PO Box 261, Trenton, NJ 08646-0261. *(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 *