

NJ Use Tax (Worksheet K)

Name:

• Current Year:

Did you purchase any taxable items or services without paying New Jersey sales tax? This includes any Internet, phone, mail-order, or out-of-state purchases on which New Jersey sales tax was not collected, or purchases on which tax was collected at a rate less than 6.625%. If the answer is "Yes," you owe use tax to New Jersey. If you have already paid all use tax due with Form ST-18, answer "No."

<input type="text" value="Yes"/>	Yes. Complete Parts I, II, and III to calculate the amount of use tax due.
<input type="text" value="No"/>	No. Enter "0.00" on Line 45, Form NJ-1040.
Do not leave Line 45 blank.	

Part I - Use tax due on purchases of items or services costing less than \$1,000 each

Complete lines 1a - 1d OR lines 2a - 2b

Do you know the exact amount of your purchases?

If you do not know the exact amount of your purchases.

2a	Enter the amount on NJ-1040, line 29	2a	<input type="text" value="43600"/>	
2b	Enter the amount of use tax from the Estimated Use Tax Chart below that corresponds to the income you reported on line 2a. Continue with Part II	2b	<input type="text" value="64"/>	

Part II - Use tax due on purchases of items or services costing \$1,000 or more each

3a	Enter the exact amount of your taxable purchases on which no New Jersey sales tax was collected	3a	<input type="text" value="0"/>	
3b	Multiply line 3a by 6.625% (0.06625)	3b	<input type="text" value="0"/>	
3c	Enter the amount of sales tax collected by other states for purchases on line 3a, up to 6.625%. Do not include sales tax collected by foreign countries.	3c	<input type="text" value="0"/>	
3d	Subtract line 3c from line 3b. Continue with Part III	3d	<input type="text" value="0"/>	

Part III - Total Use Tax Due

4	Add the amount from either line 1d or line 2b to the amount on line 3d. Enter here and on Line 45, Form NJ-1040	4	<input type="text" value="64"/>
---	---	---	---------------------------------

Input color key: Required Optional Calculated

**Estimated Use Tax Chart
(for Part I, line 2b only)**

If your New Jersey gross income is:	Use Tax	If your New Jersey gross income is:	Use Tax
up to \$15,000	14	\$100,001 - \$150,000	134
\$15,001 - \$30,000	44	\$150,001 - \$200,000	170
\$30,001 - \$50,000	64	\$200,001 and over	0.0852% (0.000852) of income or \$494 whichever is less
\$50,001 - \$75,000	84		
\$75,001 - \$100,000	106		