

**Worksheet K  
Use Tax Calculation**

Did you buy 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%. (Do not include purchases of eligible items that were exempt from tax during the Sales Tax holiday in effect August 26, 2023–September 4, 2023.) 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.”

- Yes. Complete Parts I, II, and III to calculate the amount of Use Tax due.
- No. Enter “0.00” on line 51, Form NJ-1040. **Do not leave line 51 blank.**

**Part I – Use Tax due on items or services costing less than \$1,000 each**

Complete lines 1a–1d OR line 2.

*If you know the exact amount of your purchases...*

- 1a. Enter the exact amount of your taxable purchases on which no New Jersey Sales Tax was collected..... 1a. \_\_\_\_\_
- 1b. Multiply line 1a by 6.625% (.06625) ..... 1b. \_\_\_\_\_
- 1c. Enter the amount of sales tax collected by other states for purchases on line 1a, up to 6.625%.  
Do not include sales tax collected by foreign countries ..... 1c. \_\_\_\_\_
- 1d. Subtract line 1c from line 1b. Continue with Part II ..... 1d. \_\_\_\_\_

**OR**

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

- 2. Enter the amount of Use Tax from the Estimated Use Tax Chart below that corresponds to the income you reported on line 29, Form NJ-1040. Continue with Part II..... 2. \_\_\_\_\_

**Part II – Use Tax due on 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. \_\_\_\_\_
- 3b. Multiply line 3a by 6.625% (.06625) ..... 3b. \_\_\_\_\_
- 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. \_\_\_\_\_
- 3d. Subtract line 3c from line 3b. Continue with Part III..... 3d. \_\_\_\_\_

**Part III – Total Use Tax Due**

- 4. Add the amount from either line 1d or line 2 to the amount on line 3d. Enter here and on line 51, Form NJ-1040 ..... 4. \_\_\_\_\_

**(Keep for your records)**

**Estimated Use Tax Chart**

(for Part I, line 2 only)

<u>If your New Jersey gross income is:</u>	<u>Use Tax</u>	<u>If your New Jersey gross income is:</u>	<u>Use Tax</u>
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.....	.0852% (.000852)
\$50,001 – \$75,000.....	84		of income, or \$494, whichever is less.
\$75,001 – \$100,000.....	106		