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REGISTRATION FORMS AND INFORMATION

This packet contains information and forms you will need to register your business with the State of New Jersey, Division of Revenue. By completing and filing a NJ-REG with the Division of Revenue, a business will be registered for applicable taxes and related liabilities that are administered by the Department of Labor and Division of Taxation. Businesses must submit to the Division of Revenue the Business Registration Form (NJ-REG) and if applicable, the Public Records Filing for New Business Entity form. After registering, businesses will receive the forms, returns, instructions and other information required for on-going compliance with New Jersey State taxes. If you are registering for the first time, you are also required to complete the New Hire Reporting Form (page 29).

Applicants who are registering as **Sole Proprietors or Partnerships must** file pages 17-19, form NJ-REG. Applicants who are registering a new business entity (Corporation, Limited Liability Company, Limited Partnership, or a Limited Liability Partnership), and who have already filed a new business certificate with our Commercial Recording/Corporate Filing Unit, need only complete pages 17-19. There is no need to complete pages 23 and 24 of the package if you have successfully filed with Commercial Recording. Applicants who are registering as a new **Business Entity** (Corporations, Limited Liability Company, Limited Partnership or a Limited Liability Partnership) **must complete** the **Public Records Filing for New Business Entity** (pages 23 and 24) in addition to pages 17-19. Please note that the **Public Records Filing** should be submitted prior to the completion of form NJ-REG., but form NJ-REG must be submitted within 60 days of filing the new business entity.

Sales Tax? If you will be collecting Sales Tax, you must submit your NJ-REG at least fifteen days prior to the date of your first sale, remitting use tax, or using NJ exemption certificates. You will receive a Certificate of Authority for sales tax indicating the 12-digit identification number assigned to your business.

Federal Identification Number? All corporations and businesses with employees must have a Federal Employer Identification Number (FEIN). You must apply for your FEIN after you have formed your business entity. Contact the Internal Revenue Service at 1-800-829-1040 or www.irs.gov .

Questions? Please contact the Client Registration Bureau at (609) 292-9292 if you have questions regarding the filing of the Business Registration form. Please call (609) 292-9292 for questions regarding the completion of the Public Records Filing for New Business Entity form.

TAXES OF THE STATE OF NEW JERSEY

The following outline provides basic information regarding taxes imposed by the State of New Jersey and administered by the Division of Taxation and the Division of Revenue which a new business may be responsible for collecting and paying.

NEW JERSEY GROSS INCOME TAX (N.J.S.A. 54:A:1-1 *et seq.*)

Personal income tax is imposed on the New Jersey taxable income of resident and nonresident individuals, estates and trusts for taxable years ending on or after July 1, 1976. Residents are subject to tax on all income, regardless of where it was earned, while nonresidents are only subject to tax on income derived from sources within New Jersey.

The withholding requirements apply to every New Jersey employer making payment of taxable wages. For New Jersey Gross Income Tax purposes, the term "employer" includes organizations that may be exempt from Federal income tax or New Jersey Corporation Business Tax, such as religious organizations and governmental agencies.

Generally, anything regarded as "wages" for Federal withholding purposes is subject to withholding for the New Jersey Income Tax. Every taxpayer is required to file a quarterly return of tax withheld (NJ-927) for each calendar quarter. Some taxpayers are also required to file a monthly remittance (NJ-500). Taxpayers classified as "weekly payers" must remit payment of withholdings by means of Electronic Funds Transfer (EFT) on the Wednesday of the week following the week in which the taxes were withheld. Taxpayers not classified as weekly payers must remit the tax withheld with their withholding return either monthly or quarterly, depending on the amount of withholding liability.

RECIPROCAL AGREEMENT (NJ & PA Residents Only)

Under the Reciprocal Tax Agreement, the compensation derived by residents of either state (New Jersey or Pennsylvania) will be subject to income tax only in the state of residence including compensation income derived from sources within the other state.

Compensation that is limited to the provisions of the Reciprocal Agreement means salaries, wages, tips, fees, commissions, bonuses and other remuneration received for services rendered. Businesses or professional income earned by a resident of either state is not covered by the Reciprocal Agreement and is subject to the income tax of the state in which it is earned.

UNEMPLOYMENT & DISABILITY TAXES -

If you are employing, or expect to employ, one or more persons, you should notify the Division of Revenue so that a determination can be made as to whether or not you are subject to the law. Under the law (N.J.S.A 43:21-19(h1) et seq.) it is your responsibility to make the fact known.

Determination of Liability - If you start a business and employ one or more individuals and pay wages of $1,000 or more in a calendar year, you may be subject to the law.

If you acquire the organization, trade or business, or substantially all the assets of an employing unit which is already subject to the law, you immediately become a subject employer.

If you are subject to the provisions of the Federal Unemployment Tax Act (FUTA) you automatically become subject under the law, unless the services performed are specifically excluded under the New Jersey law. An employing unit is generally subject to FUTA if it had covered employment during some portion of a day in 20 different calendar weeks within the calendar year <u>or</u> had a quarterly payroll of $1,500 or more.

Note: Agricultural Employers - You are liable for contributions on wages paid to agricultural employees if:

1. You were already a registered employer, or
2. Not registered, you were or became subject to the Law, having paid wages of $1,000 or more in a calendar year to one or more workers for services performed in a non-agricultural business operation, or
3. You acquired the organization, trade or business, or substantially all the assets of an employing unit already subject to the law, or
4. You are subject to the Federal Unemployment Tax Act, or
5. Not subject under the above provisions, you:
   a. Paid gross cash remuneration of $20,000 or more to individuals employed in agricultural labor during any calendar quarter, or
   b. Employed ten or more individuals in agricultural labor, regardless of whether they were employed at the same moment of time, for some portion of a day in each of 20 different calendar weeks, whether or not such weeks were consecutive.

Special Employers - Under certain circumstances, a crew leader who provides a crew to an agricultural employer, can be considered the employer of the crew for unemployment tax purposes. The agreement between the crew leader and entity must comply with all Federal and State regulations and the crew leader must be registered under the New Jersey Crew Leader Registration Act. For further information contact any Regional Office.

Domestic Employers - In order for you to become subject to the law, you must have paid gross cash wages of at least $1,000 to domestic labor in a calendar quarter.

The State of New Jersey and its political subdivisions are subject to the law.

SET OFF OF INDIVIDUAL LIABILITY (N.J.S.A. 54A:9-7 *et seq.*)

Public Laws of 1981, Chapter 239, provides the authority for the New Jersey Department of Treasury to apply or cause to be applied any monies due a taxpayer as a Gross Income Tax refund or Homestead Property Tax Rebate, or both, if necessary, toward satisfaction of any indebtedness that the taxpayer may have outstanding to any agency or institution of the New Jersey State Government or the Federal Internal Revenue Service.

CORPORATION BUSINESS TAX (N.J.S.A.. 54:10A-1 *et seq.*)

The Corporation Business Tax Act imposes a franchise tax for the privilege of having or exercising a corporate charter, deriving income or doing business, employing or owning capital or property or maintaining an office in New Jersey. The tax also applies to foreign corporations falling into one of the following categories:

* Holds a general Certificate of Authority issued by the Division of Revenue to do business in New Jersey, or
* Holds a certificate, license, or other authorization issued by another New Jersey department or agency authorizing it to engage in business within New Jersey, or
* Employs or owns capital in New Jersey, or
* Employs or owns property in New Jersey, or
* Maintains an office in New Jersey, or
* Derives receipts from sources in New Jersey, or
* Engages in contacts in New Jersey, or
* Does business in New Jersey.

Returns are required to be filed on or before the 15th day of the fourth month following the close of the taxpayer's accounting period.

Every corporation must, before commencing to do business in this State, obtain a Corporate Charter from the Division of Revenue.

NEW JERSEY S CORPORATIONS

Chapter 173, P.L. 1993, provides that a corporation may elect to be treated as a New Jersey S Corporation. A corporation may make the elec-

tion to be treated as a New Jersey S Corporation only if the corporation is or will be an S Corporation pursuant to Section 1361 of the Federal Internal Revenue Code, and each initial shareholder of the corporation consents to the election and the jurisdiction requirements by submitting the S Corporation election form (CBT-2553).

NOTICE OF BUSINESS ACTIVITIES REPORTING ACT
(N.J.S.A. 14A:13-14 to 14A:13-23)

Foreign corporations which carry on any activity or own or maintain any property in this state, unless specifically exempted, must file an annual Notice of Business Activities Report. No report is necessary if the foreign corporation has received a Certificate of Authority to do business in New Jersey or has filed a timely return as required under the Corporation Business Tax or the Corporation Income Tax Acts.

The failure of a foreign corporation to file a timely report may prevent the use of the courts in New Jersey for all contracts executed and all causes of action that arose at any time prior to the end of the last accounting period for which the corporation failed to file a required timely report.

CORPORATION BANKING AND FINANCIAL BUSINESS TAX
(N.J.S.A. 54:10A-1 *et seq.*)

Banking and financial businesses that operate as corporate entities are subject to the provisions of the New Jersey Corporation Business Tax Act. For a calendar year operation, a Banking and Financial Corporation Return (BFC-1) is due on the 15th day of April or the 15th day of the fourth month after the close of the fiscal year.

SALES AND USE TAX (N.J.S.A. 54:32B-1 *et seq.)*

A tax is imposed on the receipts from every retail sale or rental of tangible personal property, food and beverage sold by restaurants or caterers, and charges for admissions and occupancies of hotel rooms except as otherwise provided in the Act. The tax is also imposed on the receipts from every sale except for resale of certain services as enumerated in the Act including installing, repairing or maintaining tangible or real property, storage services, telecommunications, direct-mail advertising processing.

Lessors are liable for tax at the time a lease is executed, based on either the purchase price of the property or the total of the lease payments attributable to the lease of the property. Tax must be paid with the next sales and use tax remittance or return due after the lease is executed.

A use tax is imposed on items acquired for use in this State on which a sales tax would be due but has not been paid.

The Law exempts most necessities such as food purchased for home preparation and consumption, prescription drugs, ordinary clothing and footwear, professional and personal services and utilities such as water, steam, and fuel.

The Act further provides tax exemptions for certain items and services when used or consumed under specifically defined conditions or circumstances.

The sales tax is imposed on the consumer; however, every person required to collect any tax imposed by this Act shall be personally liable for collecting and remitting such tax.

Persons required to collect the tax and persons issuing exemption certificates must complete the Registration Application (NJ-REG).

All vendors are required to file quarterly returns (Form ST-50) **electronically**, and some vendors may also have to file monthly returns (ST-51).

SALEM COUNTY (N.J.S.A. 54:32B-8.45 *et seq.*)

Certain sales made by businesses located in Salem County are taxable at a reduced sales tax rate.

To qualify for the rate, the sale must be made from a place of business regularly operated by the vendor for the purpose of making retail sales at which items are regularly exhibited and offered for retail sale and which is not utilized primarily for the purpose of catalogue or mail order sales. Also, merchandise must be ordered or picked up in person by the purchaser at the place of business in Salem County. Salem County vendors file the ST-450 return.

ATLANTIC CITY LUXURY SALES TAX (N.J.S.A. 40:48-8.15 *et seq.*)

Atlantic City imposes a tax on specified retail sales or sales at retail occurring within the city limits.

"Retail sale" or "sale at retail" is defined to include:

- Any sale in the ordinary course of business for consumption of whiskey, beer or other alcoholic beverages by the drink in restaurants, cafes, bars, hotels, and similar establishments;
- Any cover, minimum, entertainment or other similar charge made to any patron of any restaurant, cafe, bar, hotel or other similar establishment;
- The hiring (with or without service) of any room in any hotel, inn, rooming or boarding house;
- the hiring of any rolling chair, beach chair or cabana; and
- Admissions to any theater, moving picture, pier, exhibition or place of amusement.

Vendors are required to be licensed.

Sales to or by the State of New Jersey or its political subdivisions, sales exempt under Federal law, and sales by a church or bona fide nonprofit charitable association are exempt..

The ST-250 return is required to be filed by vendors on or before the 20th day of each month covering receipts for the preceding calendar month. Taxes are paid by the purchaser to the vendor who remits the tax to the State. Payment accompanies the return.

CAPE MAY COUNTY TOURISM SALES TAX (N.J.S.A. 40:54D-1 *et seq.)*

The Tourism Improvement and Development District Act authorizes qualified municipalities to levy an additional sales tax on predominantly tourism-related retail sales. The retail sales to be taxed include admissions, hotel occupancies, food and drink sold in restaurants, or similar establishments.

To qualify for the additional sales tax, all such retail sales must be taxable under the Sales and Use Tax Act (P.L. 1966, c. 30; N.J.S.A. 54:32B-1 *et seq.*). The local sales tax would "piggyback" onto the State sales tax which would be collected by the Division of Revenue and placed in a special reserve fund to pay principal and interest on bonds and notes issued by the tourism authority for financing tourism promotion activities and projects within the district. Businesses that make sales of tourism related items will file the ST-350 return on a monthly basis.

URBAN ENTERPRISE ZONE (N.J.S.A. 52:27H-60 *et seq.*)

The Urban Enterprise Zone Act authorizes certain tax benefits for businesses designated as "qualified" by the Department of Commerce and Economic Development. These tax benefits are covered under the Sales and Use Tax Act and the Corporation Business Tax Act.

Application can be made with the Division of Revenue for these benefits only after the business has been designated as "qualified" by the Department of Commerce and Economic Development.

STATE OCCUPANCY FEE AND MUNICIPAL OCCUPANCY TAX
(N.J.S.A. 40:48E-1 *et seq.*)

As of August 1, 2003, there is a State Occupancy Fee imposed on the rental of a room in a hotel, motel or similar facility, other than for assembly purposes. The rate in all municipalities other than Newark, Jersey City, Atlantic City, Wildwood, Wildwood Crest and North Wildwood was 7% as of August 1, 2003, and is reduced to 5% as of July 1, 2004. The State Occupancy Fee in those specific municipalities remains constant at 1%, except for the Wildwoods, where it is 3.15%. In addition, each municipality may adopt an ordinance imposing a Municipal Occupancy Tax which can be imposed at a rate of up to 1% as of August 1, 2003, and up to 3% as of July 1, 2004.

There is an exemption from the State Occupancy Fee and Municipal Occupancy Tax for rentals by agencies and instrumentalities of the federal government, agencies, instrumentalities and political subdivisions of the State of New Jersey and the United Nations and similar organizations. Holders of an Exempt Organization Certificate (ST-5) are not exempt from the Occupancy Fee or Tax.

All businesses engaged in renting rooms in a hotel or similar facility must file the HM-100 Return by the 20th of each month and report and remit the State Occupancy Tax and the Municipal Occupancy Fee, if applicable. The HM-100 is also available on the Division's website.

ALCOHOLIC BEVERAGE TAX (N.J.S.A. 54:43-1 *et seq.)*

The Alcoholic Beverage Tax Act imposes taxes on alcoholic beverages.

The Alcoholic Beverage Tax is to be paid by manufacturers, wholesalers and other persons licensed by the Division of Alcoholic Beverage Control.

Retail licenses are authorized and issued by municipalities of New Jersey.

CIGARETTE TAX (N.J.S.A. 54:40A-1 *et seq.*)

A tax is imposed on the sale, use or possession for sale or use within New Jersey of all cigarettes. License fees are payable by distributors, wholesalers, manufacturers, retailers and vending machine retailers.

MOTOR FUELS TAX (N.J.S.A. 54:39-1 *et seq.*)

The motor fuels tax is imposed on fuel used or consumed in New Jersey. The motor fuels tax is imposed on the consumer, but is precollected pursuant to the terms of the "Motor Fuels Tax Act" P.L. 2010, c.22 (C.54:39 101 et. seq.) for the facility and convenience of the consumer.

NOTE: Motor Fuels Use Tax (N.J.S.A. 54:39A-1 et seq.) is administered by the New Jersey Division of Motor Vehicles and imposes a fuel use tax on certain commercial and omnibus vehicles. This tax is based on the amount of motor fuels used in their operations within New Jersey. For further information, contact the New Jersey Division of Motor Vehicles, 20 S. Montgomery Street, Trenton, New Jersey 08660 or at www.state.nj.us/mvs/.

INSURANCE PREMIUMS TAX (N.J.S.A. 54:16-1 *et seq.*, 16A-1 *et seq.*, 54:18A-1 et seq., 54:17-4 et seq.)

Insurance Premiums Tax applies to premiums collected on insurance risks in this State during the preceding calendar year. The tax applies to every stock, mutual and assessment insurance company organized or existing under any general or special law of this State or any other state or foreign country transacting business in this State.

Taxable premiums of life insurance companies include all gross contract premiums except premiums for reinsurance and annuity considerations, less certain specified deductions. Non-life companies generally are taxed upon
gross premiums and assessments except reinsurance premiums less certain deductions.

An annual premium tax return, reporting the tax liability for the preceding calendar year, must be filed and the tax paid by March 1 of each year. The March 1 return must also include a prepayment of the current year's tax liability equivalent to 50% of the prior year's tax liability. An additional prepayment of the current year's liability, also equivalent to 50% of the prior year's tax liability, is due June 1 of each year.

A tax on the premiums for fire insurance written by a company not organized under the laws of New Jersey must be reported and paid to the treasurer of a duly incorporated firemen's relief association in which the fire insurance risk is located by March 1 of each year, covering the preceding calendar year. The company must also report these premiums on the annual premium tax return. A deduction for the amount of tax paid directly to a firemen's relief association(s) applicable to the calendar year covered by the annual premium tax return is allowed.

A tax on the three year average underwriting profits on ocean marine insurance is reported to the Commissioner of Insurance by April 1 of each year.

A tax on premiums charged for surplus lines coverage is collected from the insured by the surplus lines agent.

Insurance companies may also be subject to retaliatory tax under certain provisions in the law (N.J.S.A. 17:32-15. 17B:23-5).

REALTY TRANSFER FEE (N.J.S.A. 46:15-5)

Recording of deeds which transfer title to real property in New Jersey is subject to the Realty Transfer Fee. The fee is collected by the County Clerk or County Registrar of Deeds when the deed is presented for recording in the county in which the transfer of title occurred.

PUBLIC UTILITY FRANCHISE TAX (N.J.S.A. 54:30A-49 *et seq.*)

The Public Utility Franchise and Gross Receipts Taxes apply to persons, co-partnerships, associations, and corporations, other than those specifically exempted, operating as sewerage or water companies or providing sewerage and water service in the State of New Jersey.

Inquiries concerning this tax should be directed to the Public Utility Tax Section of the Division of Taxation at (609) 633-2576.

LOCAL PROPERTY TAX (N.J.S.A. 54:4-1 *et seq.*)

The Local Property Tax is measured by property values and is apportioned among taxpayers according to the assessed value of taxable property owned by each taxpayer. The tax applies to real estate and tangible personal property of telephone and telegraph companies and messenger systems.

The property tax is a local tax assessed and collected by municipalities for the support of municipal and county governments and local school districts. No part of it is used for support of State government.

SPILL COMPENSATION AND CONTROL TAX
(N.J.S.A. 58:10-23.11 *et seq.*)

The Spill Compensation and Control Tax is imposed upon the transfer of petroleum products and other hazardous substances, as determined by the New Jersey Department of Environmental Protection, within New Jersey.

The tax is payable by:

a. the operator or owner of the receiving major facility or vessel on a transfer of a hazardous substance from a major facility or vessel; or

b. the operator or owner of the transferring New Jersey major facility on a transfer of a previously untaxed nonpetroleum hazardous substance to a nonmajor facility; or

c. the owner of a hazardous substance transferred to a public storage terminal from a major facility or vessel.

A major facility is a facility with a storage capacity of 200,000 gallons or more for all hazardous substances, including petroleum products, or a storage capacity of 20,000 gallons or more of nonpetroleum hazardous substances.

The SCC-5 return is required to be filed on or before the 20th day of each month for the preceding month's hazardous substance transfers.

LITTER CONTROL FEE (N.J.S.A 13:1E-213 through 13:1E-223)

The Clean Communities and Recycling Grant Act, imposes an annual Litter Control Fee on all gross receipts from wholesale sales and on all gross receipts from retail sales of litter-generating products sold within or into New Jersey by each person engaged in business in the State as a manufacturer, wholesaler, distributor, or retailer of such products. **Any retailer with less than $500,000 in annual retail sales of litter-generating products or any "eat-in" restaurant (with take-out sales less than 1/2 of all sales) is excluded from this fee for that calendar year.** Annual returns (LF-5) are required to be filed on or before March 15 of each year.

Litter-generating products are: beer and other malt beverages, cigarette and tobacco products, cleaning agents and toiletries, distilled spirits, food for human or pet consumption, glass containers sold as such, groceries, metal containers sold as such, motor vehicle tires, newsprint and magazine paper stock, nondrug drugstore sundry products, paper products and household paper other than roll stock and wood pulp, plastic or fiber containers made of synthetic material and sold as such, soft drinks and carbonated waters, and wine.

SANITARY LANDFILL TAXES

All sanitary landfill taxes are reportable on one consolidated Sanitary Landfill Tax Return (Form SLT-5).

The Consolidated Sanitary Landfill Tax Return (Form SLT-5) must be filed by the 20th day of the month following that in which tax liability was first incurred and monthly thereafter.

LANDFILL CLOSURE AND CONTINGENCY TAX
(N.J.S.A. 13:1E-100 *et seq.*)

The Landfill Closure and Contingency Tax is levied upon the owner or operator of every sanitary landfill facility located in New Jersey on all solid waste accepted for disposal.

The Act also requires the sanitary landfill facility owner or operator to establish an escrow account, administered by the New Jersey Department of Environmental Protection, and to deposit into the account $1.00 per ton of all solid waste accepted for disposal.

SOLID WASTE SERVICES TAX (N.J.S.A. 13:1E-138a)

The Solid Waste Services Tax is levied on the owner or operator of

every sanitary landfill facility in New Jersey on all solid waste accepted for disposal.

The revenue collected from the Solid Waste Services Tax will be deposited in the Solid Waste Services Tax fund to be administered by the New Jersey Department of Environmental Protection.

PETROLEUM PRODUCTS GROSS RECEIPTS TAX
(N.J.S.A. 54:15b-1 *et seq.)*

The Petroleum Products Gross Receipts Tax imposes a tax on (a) the gross receipts derived or gallons sold from the first sale of petroleum products made to points in New Jersey, and (b) the dollar consideration given or contracted to be given for petroleum products imported or caused to be imported for use or consumption within New Jersey.

Receipts from (a) the sale of home heating oil and propane gas used exclusively for residential use, and (b) the sale of petroleum products to governmental entities and exempt organizations are exempt. This exemption does not extend to home heating oil and propane gas for commercial use.

Monthly remittances (PPT-41) and Quarterly reconciliation returns (PPT-40) are required to be filed no later than the 25th day of the month following the end of the month the tax was collected.

TOBACCO PRODUCTS WHOLESALE SALES AND USE TAX
(N.J.S.A. 54:40B-1 *et seq.)*

The Tobacco Products Wholesale Sales and Use Tax is imposed on sales of all tobacco products (excluding cigarettes as defined in N.J.S.A 54:40A-2) by a wholesaler or distributor.

Distributors and wholesalers who also sell tobacco products at retail or otherwise use the tobacco products must pay a compensating use tax on the wholesale sales price of the products.

Monthly returns (TP-20) are required to be filed no later than the 20th day of the month following the month the tax was collected.

DOMESTIC SECURITY FEE
(N.J.S.A. App. A:9-78)

The Domestic Security Fee Act, imposes a $5.00 per day fee on motor vehicle rental companies for each day or part thereof that a motor vehicle is rented for the transportation of persons and non-commercial freight, for a period of not more than 28 days. The fee, which must be designated as the "Domestic Security Fee" in the rental agreement, is separate from and in addition to any sales tax imposed on the rental transaction and is not to be included in the receipts subject to sales tax liability assessed pursuant to the "Sales and Use Tax Act," P.L.1966, c.30 (C.54:32B-1 et seq.).

The fee must be reported on return form DSF-100 which is filed telephonically or by using an internet based application on the Division of Taxation website. The quarterly return must be filed whether or not there are any fees due for the quarter. See the Technical Bulletin on this fee at: www.state.nj.us/treasury/taxation/publtb.htm

NEW JERSEY MOTOR VEHICLE TIRE FEE
(N.J.S.A. 54:32F-1)

As of August 1, 2004, a fee of $1.50 per tire is imposed on the retail sale of new motor vehicle tires, including tires that are a component part of a motor vehicle that is sold or leased. The Motor Vehicle Tire Fee is imposed on those transactions that are subject to the New Jersey Sales Tax Act. Thus, it is not imposed on sales made to federal or state governmental agencies and entities, qualified exempt organizations; sales for an exempt use; sales to nonresidents. See the Division's July 1, 2004 Notice for additional information about the Motor Vehicle Tire Fee and valid exemptions at: www.state.nj.us/treasury/taxation

COSMETIC MEDICAL PROCEDURES GROSS RECEIPTS TAX
(N.J.S.A. 54:32E-1)

Effective September 1, 2004, the law imposes a 6% cosmetic medical procedures gross receipts tax (CMPGRT) on the purchase of certain "cosmetic medical procedures," which are medical procedures performed primarily in order to improve a person's appearance. The tax does not apply to procedures that significantly serve to prevent or treat illness or disease or to correct abnormalities caused by birth defects, developmental abnormalities, trauma, tumors, infection or disease, or to promote proper functioning of the body. The tax also applies to the sale of goods and of facility occupancies (e.g., hospital or clinic stays) that are required for or directly associated with the taxable cosmetic medical procedure.

Providers of the taxable cosmetic medical procedures, or related goods or occupancies, must collect the CMPGRT from the person on whom the taxable procedure is performed. The 6% tax is calculated on the amount charged to the subject of the taxable procedure for the procedure, or for the associated goods or occupancies. Providers of taxable cosmetic medical procedures, goods, and occupancies may include, but are not limited to, surgeons, dermatologists, electrologists, spas, hair replacement facilities, salons, hospitals, and clinics that may at some time perform cosmetic medical procedures or provide the subject with medical facility occupancies or goods required for or directly associated with such procedures.

Every quarter, on the 20th of the month following the end of the quarter, providers must file a quarterly cosmetic medical procedures gross receipts tax return, CMPT-100, via either Internet or telephone, and at that time must remit any CMPGRT tax collected during the quarter

EMERGENCY PREPAREDNESS AND 9-1-1 SYSTEM ASSESSMENT
(N.J.S.A. 52:17C-17 et seq.)

The "Emergency Preparedness and 9-1-1 System Assessment" fee of $.90 is to be charged by:

- Mobile telecommunications companies for each voice grade access service number as part of mobile telecommunications service provided to a customer billed by or for the customer's home service provider and provided to a customer with a place of primary use in this State, and
- Telephone exchange companies for each telephone voice grade access service line provided as part of that telephone exchange service.

The law became effective July 1, 2004 for mobile telecommunications and August 1, 2004 for PBX Systems.

The fee must be reported on return form ERF-100 which is required to be filed on or before the 20th day of the month following the close of the calendar quarter and must be filed by phone. Payments must be made by electronic check, electronic funds transfer, or credit card.

For more information on the "Emergency Preparedness and 9-1-1 System Assessment" fee, please see "Notice to Telecommunications Providers" available on the Division's website found at http://www.state.nj.us/treasury/taxation/pdf/911fee.pdf

SPORTS AND ENTERTAINMENT FACILITY TAX-MILLVILLE
(N.J.S.A. 341B-193)

Signed into law on January 26, 2007. Known as the "Sports and Entertainment District Urban Revitalization Act," the legislation authorizes a governing body of an eligible municipality to establish a sports and entertainment district within that municipality. By city ordinance, approval was granted for the development of the New Jersey Motorsports Park ("Motorsports Park") located in Millville.The act authorizes the establishment of one or more new local taxes and dedicates the revenue from some or all of those taxes to financing projects in the sports and entertainment district. A new 2% local tax has been imposed in the Millville Sports and Entertainment District on receipts from sales (including rentals) of tangible personal property, food and drink, rents for hotel occupancies, and admission charges. For more information, please see Technical Bulletin 61 at http://www.nj.gov/treasury/taxation/pdf/pubs/tb/tb61.pdf

NEW WITHOLDING REQUIREMENT FOR CONTRACTOR SERVICES
(N.J.S.A. 54A:7-1)

Effective January 1, 2007 Chapter 85, P.L. 2006 requires persons, other than a governmental entity, homeowner or tenant, maintaining an office or transacting business in New Jersey and making payments for services to certain unincorporated construction contractors and unregistered individuals to withhold New Jersey Gross Income Tax at the rate of 7% from those payments. See N.J.S.A. 54A:7-1. For more information regarding the New Withholding Requirement for Contractor Services, information is available on the Division's website found at: http://www.state.nj.us/treasury/taxation/index.html?noticegit.htm~mainFrame

NJ-REG-I INSTRUCTIONS (11-06) BUSINESS REGISTRATION FORM (NJ-REG)

The NJ Division of Revenue adopted this registration procedure to assist you in becoming aware of and understanding all of the taxes and related liabilities to which a new business or applicant for a license may be subject. The procedure covers tax/employer registration for ALL types of businesses, and also covers the filing of NEW legal business entities such as domestic/foreign corporations or limited liability companies (Public Records Filing, page 23-24).

All businesses must complete the registration application (NJ-REG, pages 17-19) in order to receive the forms, returns, instructions, and other information needed to comply with New Jersey laws. This applies to every individual, corporation, or other legal business entity, or unincorporated entity engaged in the conduct or practice of any trade, business, profession, or occupation, whether full time or part time, within the State of New Jersey. Registration requirements also apply to name holder and dormant corporations, as well as to owners of tangible personal property used in business located in New Jersey or leased to another business entity in New Jersey. **Nonprofit "501(c)(3)" or veterans' organizations that need sales tax exemption should complete an REG-1E application; see "Item A" below for details.** Persons commencing business or opening additional places of business must register at least 15 business days prior to commencement or opening. There is no fee for filing NJ-REG; however, as outlined in the instructions, there are fees for filing new business entities.

Mail the completed NJ-REG to:
NEW JERSEY DIVISION OF REVENUE
PO BOX 252
TRENTON, NEW JERSEY 08646-0252

Overnight Delivery of NJ-REG to:
NEW JERSEY DIVISION OF REVENUE
33 WEST STATE ST, 5th FLOOR
TRENTON, NJ 08608

To submit a Public Records Filing or combined Public Records Filing with NJ-REG, refer to page 21 (Items 2 a-c).

IMPORTANT- READ THE FOLLOWING INSTRUCTIONS CAREFULLY BEFORE COMPLETING ANY FORMS. PRINT OR TYPE ALL INFORMATION. PROVIDE A COMPLETE APPLICATION. FAILURE TO PROPERLY COMPLETE THE APPLICATION MAY DELAY ISSUANCE OF YOUR CERTIFICATE OF AUTHORITY OR LICENSE.

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Item A Check the appropriate box to indicate reason for filing the application. Nonprofits that are 501(c)(3), volunteer fire, veterans' or PTO organizations and need sales tax exemption file Form REG-1E. The REG-1E (including Q & A's) is available through the Forms Request System at 800-323-4400 or 609-826-4400 (choose option 4, then 9); or at www.state.nj.us/treasury/taxation/exemption.htm.

Item B Enter the FEIN assigned to the employer or vendor by the Internal Revenue Service or if not required, enter the Social Security Number assigned to the sole proprietor. Check the box if you have applied for your FEIN.

Item C Enter the corporate name of the business being registered or the name(s) of the owner(s) if an individual or partnership.

Item D Enter the Trade Name, if different from Item C.

Item E Enter the address of the **physical** location of the business, do not use a PO Box address. Be sure to include the **nine-digit zip-code.**

Item F Enter the name and address to which **all** New Jersey tax returns will be mailed. Be sure to include the nine-digit zip code. If you wish different type tax returns to go to different addresses, please attach a separate sheet and indicate the address to which each tax return is to go.

Item G Enter the date which you started or assumed ownership of this business in New Jersey. If your business has not yet started, enter the date that you will commence doing business. If no business is conducted in NJ, but, you are going to withhold NJ Gross Income Tax for employees, enter the date withholding will begin. Use today's date if you only need a **Business Registration Certificate.**

Item H Check the appropriate box for your Type of Ownership. If you check "S Corporation," complete the New Jersey S Corporation Election form (CBT-2553) found in this booklet on page 41.

Item I Enter your New Jersey Business Code from Table A. If you are engaged in more than one type of business, enter the code for the predominant one. **This section must be completed to avoid delays in issuance of the Certificate of Authority or License.**

Item J Enter your New Jersey County/Municipality Code from Table B.This code reflects the County/Municipality in which your business islocated.

Item K Enter the county where your business is located.

Item L If this business will be open all year, check **NO.** If this is a seasonal business, check the **"YES"** box and circle the months the business will be OPEN.

Item M If the business is a corporation, enter the date and state of incorporation, the fiscal month of the corporation and the NJ corporation business number of the corporation. If this business is a subsidiary of another corporation, check "YES" and enter the name and FEIN of the parent.

Item N Enter the four-digit Standard Industrial Code (SIC) if known.

Item O Enter the six-digit North American Industrial Classification System Code (NAICS) if known. (See Table C, page 14)

Item P Enter the names of the owner, partners or responsible corporate officer(s). Enter the social security number, title, and home address for each person listed.

PAGE 18 INSTRUCTIONS -

Question 1:

(a) Have you or will you be paying wages, salaries or commissions to employees working in New Jersey within the next 6 months, check "YES" and enter the date of the first payment. This date must be provided for Unemployment and Disability registration purposes. If "NO", please be aware that if you begin paying wages you are required to notify the Client Registration Bureau at (609)-292-9292.

(b) If 1(a) is "YES", enter the date you hired your 1st New Jersey employee.

(c) This date must be provided for Unemployment and Disability registration purposes. Accumulate the gross periodic payrolls until they add up to a total of $1,000. Enter that date on line 1c.

(d) If you will be paying wages, salaries or commissions to New Jersey residents working outside New Jersey, check "YES".

(e) If you will be the payer of pensions and/or annuities to New Jersey residents, check "YES" and enter the date of the first payment.

(f) If you will be holding legalized games of chance in New Jersey (as defined in Chapter 47 "Rules of Legalized Games of Chance") where proceeds from any one prize exceed $1,000, check "YES" and enter the date of the first prize awarded. (NJ Lottery proceeds are not included.)

(g) A PEO (Employee Leasing Company) that registers with the NJ Division of Revenue via NJ-REG is subject to an **additional** and **separate** registration process with the **NJ Department of Labor.** To obtain the special PEO registration forms and information, please visit our website, www.state.nj.us/labor/ea/eaindex.html or call 609-633-6400 x 2209.

Question 2:

If you purchased or otherwise came into possession of 90% or more of the assets of another business, check "Substantially all the assets". If you purchased or otherwise received the right to continue to operate the entire trade or business of another employer, check "Trade or Business". If you took over all the employees of an existing business, excluding corporate officers if any, check "Employees".

Enter the name, any trade name and address of the business you acquired. Also enter the New Jersey Unemployment Registration Number or FEIN of the prior business as well as the date you purchased the business. Also indicate the percentage of assets, trade or business and employees that you took over from the prior business.

Question 3:
When the successor acquires or absorbs and continues the business of a subject predecessor, the successor employer must receive the transfer of the predecessor's employment experience. The transfer of employment experience is required by law.

Question 4: Agricultural labor means the following activities:

1. Services performed on a farm in connection with cultivation of the soil; raising or harvesting any agricultural or horticultural product; raising, feeding, caring for and managing livestock, bees, poultry or fur-bearing animals; handling, packaging, or processing any agricultural or horticultural commodity in its unmanufactured state; repair and maintenance of equipment or real property used in the agricultural activity; and transport of agricultural or horticultural supplies or products if not in the usual course of a trucking business;
2. Service performed in a greenhouse or nursery if over 50 percent of the gross sales volume is attributable to products raised in the greenhouse or nursery; and
3. Service performed by a cooperative of which the producer of the agricultural product is a member if the service performed is incidental and necessary to the delivery of the product to market in a finished state.

Agricultural labor does not include:

1. Service performed at a race track;
2. Service in the breeding, care or boarding of domesticated animals of a kind normally found in a home, such as dogs and cats;
3. Service in a retail enterprise selling the product of an agricultural enterprise if the retail enterprise is not located on or contiguous to the site of production; or
4. Service in a retail enterprise located on or contiguous to the site of production if greater than 50% of the gross sales volume of the retail enterprise is attributable to items not produced at the site.

Question 5:
Household service means service of a personal nature performed outside of a business enterprise for a householder. Household service is normally performed in a private residence, but may be performed in other settings such as a nursing home or a yacht. Household service would include, but is not limited to, the following occupations: maids, butlers, cooks, valets, gardeners, chauffeurs; personal secretaries, baby-sitters and nurses' aides.

(a) If "YES", this date is to be provided for Unemployment and Disability registration purposes. Accumulate the gross periodic cash payrolls until they add up to a total of $1,000 in a calendar quarter. Enter that date here.

Question 6:
Has the Internal Revenue Service determined that your organization is exempt from income tax as a 501(c)(3) organization? If yes, check "YES".

Question 7:
Any employing unit subject to the provisions of the Federal Unemployment Tax Act (FUTA) in the current or preceding calendar year automatically becomes an employer unless services are specifically excluded under the New Jersey Unemployment Law. An employing unit (other than one which employs agricultural workers) is generally subject to FUTA if it had covered employment during some portion of a day in 20 different calendar weeks within the calendar year or had a quarterly payroll of $1,500 or more.

Question 8:
If you believe that you or your business is not required to pay unemployment and temporary disability contributions on wages paid to its employees, check "YES", otherwise check "NO". Examples are: This is a church or the only employees of this proprietorship are the spouse and children under age 18. You may be subject to New Jersey Gross Income Tax Withholding.

Question 9:
For principal product or service in New Jersey <u>only</u>, please provide a description for that product or service which accounts for over 50% of your business (e.g. fuel oil). Please briefly describe the type of activity your business is engaged in (e.g. drive a fuel truck to sell fuel oil to consumers).

Question 10:
This information is to be supplied by every employer regardless of the number of work locations in New Jersey or the number of classes of industry which it is engaged in. Please do not describe work location by post office box number. The incorporated municipalities in which workers operate or to which they report daily should be named instead. If there is more than one location please list each location beginning with the largest employing facility first. Please provide the location address and indicate the nature of business conducted at each location. If two or more principal classes of activity are conducted at one location, please indicate.

In describing the "Nature of Business", classify your "Primary Activity" under one of the following: wholesale trade, retail trade, manufacturing, mining and quarrying, construction (general or specific), real estate, insurance, finance, transportation, communication, or other public utilities, personal service, business service, professional service, agriculture, forestry, fishery. If the employing unit is engaged in trade, state under "Primary Activity" whether as wholesaler, commission merchant or wholesale branch of manufacturing concern, retailer (store, route, restaurant, fast food, service station, and the like), or retail branch of manufacturing concern. Please refer to the list of business codes provided.

For units engaged in manufacturing, state the product which has the greatest gross annual value. Describe also the basic raw materials or articles. For units with more than one principal product or service show percentage of gross value in each.

For contractors (subcontractors) in construction, state the type of activity, such as general (building or other), highway, heavy marine (not ship), water well, demolition, or specific (i.e. plumbing, painting, masonry or stone, carpentry, roofing, concrete, general maintenance construction, etc.), speculative builder, development builder.

For service providers, state whether hotel, laundry, photography, barber or beauty, funeral, garment, hygienic, business janitor, news, radio, accounting, educational, repair, entertainment, amusement, athletic specific professional, etc.

For the wholesaler or retailer, describe primary commodity.

If engaged in marine transportation, state whether on inland water-ways, harbors, coastwise or trans-oceanic.

For employers engaged in more than one business activity (i.e. service station, mini-mart) show (in the percent column) the relative gross business each activity does.

The average number of employees on the payroll at each location and in each class of activity should be shown. Please continue on a separate sheet if needed.

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Question 11

(a) If you will be collecting New Jersey Sales Tax and/or paying Use Tax check "YES" and enter the date of the first sale.

(b) Check "YES" if you will be making tax exempt purchases. If "YES", you will be issued New Jersey Resale Certificates (ST-3) and/or Exempt Use Certificates (ST-4).

NOTE: *Form ST-3*, Resale Certificate. Issued to a vendor by a purchaser who is not the "end user" of the goods or services being purchased.

Form ST-4, Exempt Use Certificate. Issued to a vendor by a purchaser who is purchasing goods for an exempt use.

(c) If your business is located within Atlantic City, Salem County, North Wildwood, Wildwood Crest or Wildwood, check the applicable box.

If you are eligible for the New York/New Jersey Cooperative Interstate Sales Tax Agreement, indicate this in Question 18 under "Other State Taxes."

(d) All NJ locations collecting NJ sales tax must be registered. If "YES," attach a rider requesting consolidated reporting.

(e) If you sell, store, deliver or transport natural gas or electricity to users or customers whether by mains, lines, or pipes located within this State or by any other means of delivery, check "YES.

Question 12:
If you intend to sell cigarettes in New Jersey, check "YES". If "YES", complete Form REG-L if you are requesting a wholesaler, distributor or manufacturer license application. Complete Form CM-100 if you are applying for a retailer or vending machine license.You will be sent the appropriate license/license application after these forms are processed.

Question 13:
(a) If you are a distributor or wholesaler of tobacco products other than cigarettes, check "YES". Examples of tobacco products are: cigars, little cigars, cigarillos, chewing tobacco, pipe tobacco, smoking tobacco, tobacco substitutes and snuff. Cigarettes are exempt from the Tobacco Products Wholesale Sales and Use Tax.

(b) If the distributor or wholesaler has not collected the Tobacco Products Wholesale Sales and Use Tax from the retailer or consumer, the retailer or consumer is responsible for remitting the compensating use tax on the price paid or charged directly to the Division of Taxation within 20 days of the date the tax was required to be paid.

Question 14:
If you are a manufacturer, wholesaler, distributor or retailer of "litter-generating products", check "YES". Litter-generating products are: food, soft drinks and carbonated water, beer, wine, distilled spirits, glass containers, metal containers, plastic or fiber containers, groceries, drugstore sundries, cigarettes and tobacco products, motor vehicle tires, newsprint and magazine paper stock, paper products and household paper, and cleaning agents and toiletries.

Question 15:
If you are an owner or operator of a sanitary landfill facility in New Jersey, check "YES" and indicate the facility number and type as classified by the New Jersey Department of Environmental Protection. Registration instructions for the Solid Waste Services and Landfill Closure and Contingency taxes will be forwarded.

Question 16:
(a) If you operate a facility that has the total combined capacity to store 200,000 gallons or more of petroleum products, check "YES".

(b) If you operate a facility that has the total combined capacity to store 20,000 gallons of hazardous chemicals, check "YES".

(c) If you store petroleum products or hazardous chemicals at a public storage terminal, check "YES". and enter the name of the terminal. A Spill Compensation and Control Tax registration application will be forwarded.

Question 17
(a) If your company will be involved with the sale or transport of motor fuels and/or petroleum, check "YES". If "YES", complete Form REG-L. You will be sent a motor fuel license application (MFA-1) after these forms are processed. You can also obtain the MFA-1 at the Division of Taxation's web site www.state.nj/treasury/taxation/pmtmf.shtml .

(b) If your company is engaged in refining and/or distributing petroleum products for distribution in this State, or importing petroleum products into New Jersey for consumption in New Jersey, check "YES". If you have checked "YES", complete Form REG-L and return it with your competed NJ-REG.

(c) If you checked "YES", you will be sent a Direct Payment Permit application.

Question 18:
If you will be providing goods or services to casino licensees or acting as a contractor or subcontractor to the State or its agencies, check the "YES" box.

Question 19:
Businesses involved in the rental of motor vehicles (less than 28 day agreements), including passenger autos, trucks and trailers designed for use on the highways, other than those used for the transportation of commercial freight, are subject to the payment of a $5 per day Domestic Security Fee. If eligible, a business must check YES and go to http://www.state.nj.us/treasury/taxation/prntmisc.htm for instructions on how to report and pay the fee quarterly either electronically or by phone (Form DSF-100). See Technical Bulletin 47(R) on this topic at: http://www.state.nj.us/treasury/taxation/publtb.htm.

Question 20:
Businesses engaged in the rental of rooms in a hotel, motel, bed & breakfast or similar facility are required to collect a State Occupancy Fee of 5% as of 7-1-04. In addition, a Municipal Occupancy Tax of up to 3% must also be collected, if enacted by the municipality where the facility is located. If such a facility, check YES. You will receive the HM-100 return, which must be filed with payment by the 20th of each month. For additional information on the Fee and a list of municipalities that have enacted the Tax, go to: http://www.state.nj.us/treasury/taxation/hotelfeeinfo.htm

Question 21:
For businesses that operate in the Sports and Entertainment District in Millville NJ, a new 2% local tax has been imposed on receipts from sales (including rentals) of tangible personal property, food and drink, rents for hotel occupancies, and admission charges.
Taxpayers subject to the tax must file a quarterly SETMI Return, (Form SM-100) and remit any tax due on or before the 20th day of month following the end of the calendar quarter. For more information on the tax, please go to http://www.state.nj.us/treasury/taxation/pdf/pubs/tb/tb61.pdf and for filing information, please go to
www.nj.gov/treasury/taxation/pdf/other_forms/misc/sm100in.pdf

Question 22:
If you sell new tires, or sell or lease motor vehicles, you must check YES. You will receive information regarding the collection of the Motor Vehicle Tire Fee.

Question 23:
If you provide such services, check YES and indicate the type of business, service or practice you are engaged in (e.g. plastic surgery, electrolysis, beauty salon/spa, hair replacement facility, hospital)

Question 24:
If you are a telephone exchange company or a mobile telecommunications carrier which provides voice grade access telephone numbers or service lines as part of that telephone exchange service, thereby providing access to 9-1-1 service through the public switched network, you must check YES. You will receive the ERF-100 return which is due on a quarterly basis.

Question 25:
Contact Person: Enter the name, title, telephone number and e-mail address of the contact person who will answer questions regarding the registration application.

Signature: The application **must be signed and dated** by the owner if a sole proprietorship, or in the case of a corporation, by the president, vice-president, secretary, treasurer, comptroller, or other duly authorized officer. Unsigned applications cannot be processed and will be returned.

TABLE A - NEW JERSEY BUSINESS CODES

Enter one of the following four-digit numbers on page 17, Block I to indicate the product group or service of your business:

MISCELLANEOUS WITHHOLDER CODES

Code	Description
2781	Pension Plan Withholders
2779	Employer of Domestic Household Employees

MANUFACTURING BUSINESS CODES

Code	Description
1631	Aircraft and Related Supplies
1314	Alcoholic Beverages/Liquor
1100	Apparel
1404	Appliances, Housewares, Linens
1622	Art, Mechanical Drawing & Related Supplies
1815	Asphalt
1405	Audio/Visual (TV, Stereo, Records, CD)
1208	Auto Parts and Related Products/Accessories
1220	Auto Windows/Glass
1200	Automotive
1306	Baked Goods
1637	Bicycles and Related Merchandise
1604	Books, Magazines, Periodicals, Newspapers
1316	Bottled Water
1809	Building Materials and Supplies
1800	Building/Construction
1213	Buses, Bus Parts
1614	Cameras, Photo Equipment and Supplies
1304	Candy, Nuts and Confectionery
1104	Children's & Infants' Clothing and/or Accessories
1602	Computer Hardware, Software
1808	Concrete
1627	Containers (Industrial/Commercial)
1110	Costumes
1107	Custom Clothing and Tailoring
1305	Dairy Products
1601	Drugs & Medical Supplies, Medical Equipment
1502	Dry Goods
1903	Electric
1905	Electric and Gas
1804	Electrical Materials
1630	Electronic Equipment
1812	Energy Conservation Related
1105	Family Clothing
1607	Farm and Garden Equipment and Supplies
1823	Fencing
1611	Flowers and Related Merchandise
1300	Food
1106	Footwear
1103	Formal Wear (Tuxedos, Bridal Gowns, etc.)
1303	Fruit and/or Vegetables
1609	Fuel (Bottled Gas, Kerosene, Charcoal, etc.)
1400	Furniture
1108	Furriers
1904	Gas
1500	General Merchandise
1615	Gifts, Souvenirs
1301	Grocery Items
1634	Hair Grooming Supplies
1813	Hardware
1315	Health Food Products
1810	Heating, Ventilation and Air Conditioning
1401	Household Furniture and Furnishings
1610	Ice
1311	Ice Cream Products
1619	Industrial Supplies
1618	Industrial Tools and Equipment, Machinery
1820	Iron and Steel
1608	Jewelry
1406	Lamps, Lights, Shades
1617	Leather Goods and Luggage
1814	Lumber
1302	Meat and /or Fish
1101	Men's and Boys' Clothing and/or Accessories
1111	Millinery and Accessories
1626	Miscellaneous Decorative & Display Materials
1600	Miscellaneous Products
1621	Models and Hobby Related Merchandise
1638	Monuments, Caskets & Related Merchandise
1201	Motor Vehicles
1207	Motorboats
1209	Motorcycles, Minibikes
1215	Mufflers
1606	Musical Instruments & Related Merchandise
1318	Non-Alcoholic Beverages
1402	Office Furniture and Furnishings
1616	Optical Goods
1803	Paint, Wallpaper and Decorating
1633	Paintings, Sculpture and Related Artwork
1628	Paper and Packaging Products
1635	Perfumes and Cosmetics
1640	Pet Supplies
1313	Pizza
1802	Plumbing Materials
1623	Pools and Related Accessories
1202	Recreational Vehicles, Campers
1807	Roofing Materials
1822	Siding (Aluminum, Brickface, Stucco)
1620	Signs and Advertising Displays
1636	Soaps, Detergents, etc.
1307	Specialty Foods
1605	Sporting Goods and Related Merchandise
1603	Stamps, Coins, Gold, Precious Metals, etc.
1613	Stationery, Greeting Cards, School Supplies
1906	Steam
1902	Telegraph
1901	Telephone
1624	Telephones, Telecommunications Equipment
1625	Textiles and Related Products
1629	Tile and Ceramic Merchandise
1203	Tires
1612	Tobacco Products
1632	Toys and Games
1210	Trailers
1214	Transmissions
1212	Trucks, Truck Parts
1109	Uniforms
1900	Utilities
1907	Water
1816	Well Drilling, Water Pumps
1811	Windows, Doors, Glass
1102	Women's & Girls' Clothing and/or Accessories

SERVICE BUSINESS CODES

Code	Description
2740	Accounting
2720	Advertising, Public Relations
2631	Aircraft and Related Supplies
2778	Alcoholic Beverage Pick-up & Transport
2775	Apartments, Condominiums, Homeowner Association
2100	Apparel
2404	Appliances, Housewares
2769	Appraising
2741	Architecture & Engineering Services
2717	Athletic Club (Spas, Gyms, etc.)
2405	Audio/Visual (TV, Stereo, Records, CD)
2217	Auto Body, Painting
2219	Auto Salvage/Junk Yard
2218	Auto Upholstery, Vinyl
2220	Auto Windows/Glass
2205	Automobiles
2200	Automotive
2705	Banks
2637	Bicycles & Related Merchandise
2213	Buses
2751	Cable TV
2614	Cameras, Photo Equipment & Supplies
2216	Car Wash & Wax
2767	Casino/Casino Hotel
2317	Catering
2764	Cemeteries, Crematories
2744	Charter Fishing
2711	Coin Operated Laundries
2602	Computer Hardware, Software, Internet
2754	Consulting Services (All Types)
2107	Custom Clothing & Tailoring
2761	Data Processing
2709	Dry Cleaning
2708	Duplicating, Photocopying
2903	Electric
2905	Electric and Gas
2630	Electronic Equipment
2779	Employer of Domestic/Household Employees
2745	Employment Agencies
2715	Entertainment (Amusement, Circus, Movies, & Sports)
2718	Equipment Rental/Leasing
2607	Farm & Garden Equipment & Supplies
2300	Food
2106	Footwear
2737	Funeral Services
2400	Furniture
2904	Gas
2204	Gasoline Service Station
2736	Governmental Services
2749	Graphics
2762	Hair Salons, Hair Dressers, Barber Shops
2752	Health Clubs/Programs (Exercise, Tanning, Diet)
2759	Hospitals, Clinics, Institutions
2701	Hotels & Motels
2768	Import/Export
2618	Industrial Tools & Equipment, Machinery
2755	Instructions (Dancing, Driving, etc.)
2732	Insurance
2729	Interior Cleaning/Janitorial, Rug Cleaning
2756	Interior Decorator
2742	Investment/Financial Services (Pension Plans)
2608	Jewelry
2725	Junk Dealers
2721	Landscaping, Lawn Service, Gardening
2617	Leather Goods and Luggage
2726	Linen Service & Rentals
2771	Locksmith
2728	Marinas, Boat & Dock Rentals, Bait
2730	Marine Maintenance & Repairs
2601	Medical Equipment
2600	Miscellaneous Products
2700	Miscellaneous Service
2753	Modeling Agencies
2621	Models & Hobby Related merchandise
2638	Monuments, Caskets & Related Merchandise
2201	Motor Vehicle Dealers (New and/or Used Autos)
2207	Motorboats
2209	Motorcycles, Minibikes
2215	Mufflers
2606	Musical Instruments & Related Merchandise
2719	Nursery, Day Care, Camps
2747	Nursing Homes & Convalescent Centers
2616	Optical Goods
2731	Organizations (Scouts, Fraternal, etc.)
2758	Parking/Parking Lots
2757	Participating Sports (Golf, Bowling, etc.)
2727	Pawn Brokers
2710	Pest Control
2723	Pet Grooming, Boarding, Training, Breeding
2707	Photo Printing & Processing
2706	Photographic, Sound Studios
2623	Pools & Related Accessories
2714	Printing and Publishing
2739	Professional Legal Services
2738	Professional Medical Services, Health Care
2704	Public Warehousing/Storage
2712	Radio and TV Repair

TABLE A - NEW JERSEY BUSINESS CODES (continued)

Enter one of the following four-digit numbers on page 17, Block I to indicate the product group or service of your business:

Code	Description
2733	Real Estate
2202	Recreational Vehicles, Campers
2776	Recycling Related
2401	Refinishing, Upholstery, etc.
2702	Rooming & Boarding Houses
2748	Safe Deposit Boxes (Post Office, Bank)
2750	Security Services, Alarms
2773	Shipping & Mailing, Couriers
2620	Signs & Advertising Displays
2765	Snow Removal
2716	Social Club (Dating, etc.)
2605	Sporting Goods & Related Merchandise
2906	Steam
2770	Surveying
2902	Telegraph
2901	Telephone
2624	Telephones, Telecommunications Equipment
2203	Tires
2211	Towing
2632	Toys & Games
2703	Trailer Parks & Camps
2210	Trailers
2214	Transmissions
2734	Transportation (Limousines, Chauffeurs, Taxis, Buses)
2724	Trash Removal
2722	Travel Agencies
2743	Trucking and Moving
2212	Trucks
2763	Unions
2713	Upholstery & Furniture Repair, Refinishing
2900	Utilities
2774	Valet
2760	Veterinarians, Animal Hospitals
2772	Video Rentals & Related
2907	Water
2777	Water Systems Related (Purification, Pumps, etc.)
2766	Welding
2735	Window Washing
2746	Word Processing, Typing, Addressing, etc.

WHOLESALE BUSINESS CODES

Code	Description
3631	Aircraft & Relates Supplies
3314	Alcoholic Beverages/Liquor
3100	Apparel
3404	Appliances, Housewares, Linens
3622	Art, Mechanical Drawing & Related Supplies
3815	Asphalt
3405	Audio/Visual (TV, Stereo, Records, DC, etc.)
3208	Auto Parts & Related Products/Accessories
3220	Auto Windows/Glass
3200	Automotive
3306	Baked Goods
3637	Bicycles & Related Merchandise
3604	Books, Magazines, Periodicals, Newspapers
3316	Bottled Water
3809	Building Materials & Supplies
3800	Building/Construction
3213	Buses, Bus Parts
3614	Cameras, Photo Equipment & Supplies
3304	Candy, Nuts & Confectionery
3104	Children's & Infants' Clothing and/or Acces.
3602	Computer Hardware, Software
3808	Concrete
3627	Containers (Industrial/Commercial)
3110	Costumes
3305	Dairy Products
3601	Drugs & Medical Supplies, Medical Equipment
3502	Dry Goods
3903	Electric
3905	Electric & Gas
3804	Electrical Materials
3630	Electronic Equipment
3812	Energy Conservation Related
3105	Family Clothing
3607	Farm & Garden Equipment & Supplies
3823	Fencing
3611	Flowers & Related Merchandise
3300	Food
3106	Footwear
3103	Formal Wear (Tuxedos, Bridal Gowns, etc.)
3303	Fruit and/or Vegetables
3609	Fuel (Bottled Gas, Kerosene, Charcoal, etc.)
3400	Furniture
3108	Furriers
3904	Gas
3500	General Merchandise
3615	Gifts, Souvenirs
3301	Grocery Items
3634	Hair Grooming Supplies
3813	Hardware
3315	Health Food Products
3810	Heating, Ventilation & Air Conditioning
3401	Household Furniture & Furnishings
3610	Ice
3311	Ice Cream Products
3619	Industrial Supplies
3618	Industrial Tools & Equipment, Machinery
3820	Iron & Steel
3608	Jewelry
3406	Lamps, Lights, Shades
3617	Leather Goods & Luggage
3814	Lumber
3302	Meat and/or Fish
3101	Men's & Boys' Clothing and/or Accessories
3111	Millinery & Accessories
3626	Miscellaneous Decorative & Display Materials
3600	Miscellaneous Products
3621	Models & Hobby Related Merchandise
3638	Monuments, Caskets & Related Merchandise
3201	Motor Vehicles
3207	Motorboats
3209	Motorcycles, Minibikes
3215	Mufflers
3606	Musical Instruments & Related Merchandise
3318	Non-Alcoholic Beverages
3402	Office Furniture & Furnishings
3616	Optical Goods
3803	Paint, Wallpaper & Decorating
3633	Paintings, Sculpture & Related Artwork
3628	Paper & Packaging Products
3635	Perfumes & Cosmetics
3640	Pet Supplies
3313	Pizza
3802	Plumbing Materials
3623	Pools & Related Accessories
3202	Recreational Vehicles, Campers
3639	Religious Articles, Clothing & Related
3807	Roofing Materials
3403	Second Hand Items/Antiques
3822	Siding (Aluminum, Brickface, Stucco)
3620	Signs & Advertising Displays
3636	Soaps, Detergents, etc.
3307	Specialty Foods
3605	Sporting Goods & Related Merchandise
3603	Stamps, Coins, Gold, Precious Metals, etc.
3613	Stationery, Greeting Cards, School Supplies
3906	Steam
3902	Telegraph
3901	Telephone
3624	Telephones, Telecommunications Equipment
3625	Textiles & Related Products
3629	Tile & Ceramic Merchandise
3203	Tires
3612	Tobacco Products
3632	Toys & Games
3210	Trailers
3214	Transmissions
3212	Trucks, Truck Parts
3109	Uniforms
3900	Utilities
3907	Water
3816	Well Drilling, Water Pumps
3811	Windows, Doors, Glass
3102	Women's & Girls' Clothing and/or Accessories

CONSTRUCTION BUSINESS CODES

Code	Description
4815	Asphalt
4800	Building
4806	Carpentering & Wood Flooring
4808	Concrete Work
4817	Demolition, Excavation
4821	Dry Wall, Plaster
4804	Electrical Work
4812	Energy Conservation
4823	Fencing
4801	General Building Contractor
4810	Heating & Air Conditioning
4820	Iron & Steel
4805	Masonry & Stonework
4818	Miscellaneous Construction & Repair
4803	Painting, Paper Hanging & Decorating
4802	Plumbing
4807	Roofing
4819	Septic & Cesspool
4822	Siding (Aluminum, Brickface, Stucco)
4816	Well Drilling
4811	Windows, Doors, Glass

RETAIL BUSINESS CODES

Code	Description
5631	Aircraft & Related Supplies
5314	Alcoholic Beverages/Liquor
5508	Annual Shows
5100	Apparel
5404	Appliances, Housewares, Linens
5622	Art, Mechanical Drawing & Related Supplies
5815	Asphalt
5405	Audio/Visual (TV, Stereo, Records, CD, etc.)
5208	Auto Parts and Related Products/Accessories
5218	Auto Upholstery, Vinyl
5220	Auto Windows/Glass
5219	Automobile Junk/Scrap Yard
5206	Automobile Rentals and Leasing
5200	Automotive
5306	Bakeries
5309	Bars, Taverns, Pubs
5637	Bicycles and Related Merchandise
5604	Books, Magazines, Periodicals, Newspapers
5316	Bottled Water
5800	Building
5809	Building Materials and Supplies
5213	Buses, Bus Parts
5614	Cameras, Photo Equipment and Supplies
5304	Candy, Nuts and Confectionery
5317	Catering
5104	Children's & Infants' Clothing and/or Accessories
5641	Collectors Items (Baseball Cards, Comics, etc.)
5602	Computer Hardware, Software
5808	Concrete
5627	Containers (Industrial/Commercial)
5110	Costumes
5107	Custom Clothing and Tailoring
5305	Dairy Products
5501	Department Store
5506	Direct Selling Organization (Amway, etc.)
5601	Drugs and Medical Supplies, Medical Equipment
5502	Dry Goods and General Merchandise
5804	Electrical Materials
5630	Electronic Equipment
5812	Energy Conservation Related
5105	Family Clothing
5607	Farm and Garden Equipment and Supplies

TABLE A - NEW JERSEY BUSINESS CODES (continued)

Enter one of the following four-digit numbers on page 17, Block I to indicate the product group or service of your business:

Code	Description
5312	Fast Food (Burgers, Chicken, Hot Dogs, Tacos, etc.)
5823	Fencing
5507	Flea Markets
5611	Flowers and Related Merchandise
5300	Food
5106	Footwear
5103	Formal Wear (Tuxedos, Bridal Gowns)
5303	Fruit and Vegetables, Produce Stands
5609	Fuel (Bottled Gas, Kerosene, Charcoal, etc.)
5400	Furniture
5108	Furriers
5500	General Merchandise
5615	Gifts, Souvenirs
5301	Groceries Including Delicatessens
5634	Hair Grooming Supplies
5813	Hardware
5315	Health Foods
5810	Heating, Ventilation & Air Conditioning
5401	Household Furniture & Furnishings
5610	Ice
5311	Ice Cream Products
5619	Industrial Supplies
5618	Industrial Tools and Equipment, Machinery
5820	Iron and Steel
5608	Jewelry
5406	Lamps, Lights, Shades
5617	Leather Goods and Luggage
5504	Limited Price Variety Store
5814	Lumber
5503	Mail Order House
5302	Meat and Fish
5101	Men's and Boy's Clothing and/or Accessories
5505	Merchandise Vending Machine Operator
5111	Millinery and Accessories
5626	Miscellaneous Decorative & Display Materials
5600	Miscellaneous Products
5621	Models and Hobby Related Merchandise
5638	Monuments, Caskets & Related Merchandise
5201	Motor Vehicle Dealers (New and /or Used Autos)
5207	Motorboats
5209	Motorcycles, Minibikes
5215	Mufflers
5606	Musical Instruments and Related Merchandise
5318	Non-Alcoholic Beverages
5402	Office Furniture, Equipment and Supplies
5616	Optical Goods
5803	Paint, Wallpaper
5633	Paintings, Sculpture and Related Artwork
5628	Paper and Packaging Products
5635	Perfumes and Cosmetics
5640	Pet Supplies
5313	Pizzerias
5802	Plumbing Materials
5623	Pools and Related Accessories
5202	Recreational Vehicles, Campers
5639	Religious Articles, Clothing and Related
5310	Restaurants (With Liquor)
5308	Restaurants, Diners, Eateries (No Liquor)
5807	Roofing Materials
5403	Second Hand Items/Antiques
5822	Siding
5620	Signs and Advertising Displays
5636	Soaps, Detergents, etc.
5307	Specialty Foods (Charles Chips)
5605	Sporting Goods and Related Merchandise
5603	Stamps, Coins, Gold, Precious Metals, etc.
5613	Stationery, Greeting Cards, School Supplies
5624	Telephones, Telecommunications Equipment
5625	Textiles and Related Products
5629	Tile and Ceramic Merchandise
5203	Tires
5612	Tobacco Products
5632	Toys and Games
5210	Trailers
5214	Transmissions
5212	Trucks, Truck Parts
5109	Uniforms
5816	Well Drilling, Water Pumps
5811	Windows, Doors, Glass
5102	Women's and Girl's Clothing and/or Accessories

TABLE B - NEW JERSEY COUNTY / MUNICIPALITY CODES

Enter the Appropriate Four-Digit Number in the Boxes Provided on Page 17, Item J.

Location Code	Municipality
ATLANTIC COUNTY	
0101	Absecon City
0102	Atlantic City
0103	Brigantine City
0104	Buena Bor.
0105	Buena Vista Twp.
0106	Corbin City City
0107	Egg Harbor City
0108	Egg Harbor Twp.
0109	Estell Manor City
0110	Folsom Bor.
0111	Galloway Twp.
0112	Hamilton Twp.
0113	Hammonton Town
0114	Linwood City
0115	Longport Bor.
0116	Margate City
0117	Mullica Twp.
0118	Northfield City
0119	Pleasantville City
0120	Port Republic City
0121	Somers Point City
0122	Ventnor City
0123	Weymouth Twp.
BERGEN COUNTY	
0201	Allendale Bor.
0202	Alpine Bor.
0203	Bergenfield Bor.
0204	Bogota Bor.
0205	Carlstadt Bor.
0206	Cliffside Park Bor.
0207	Closter Bor.
0208	Cresskill Bor.
0209	Demarest Bor.
0210	Dumont Bor.
0211	Elmwood Park Bor.
0212	East Rutherford Bor.
0213	Edgewater Bor.
0214	Emerson Bor.
0215	Englewood City
0216	Englewood Cliffs Bor.
0217	Fair Lawn Bor.
0218	Fariview Bor.
0219	Fort Lee Bor.
0220	Franklin Lakes Bor.
0221	Garfield City
0222	Glen Rock Bor.
0223	Hackensack City
0224	Harrington Park Bor.
0225	Hasbrouck Heights Bor.
0226	Haworth Bor.
0227	Hillsdale Bor.
0228	Hohokus Bor.
0229	Leonia Bor.
0230	Little Ferry Bor.
0231	Lodi Bor.
0232	Lyndhurst Twp.
0233	Mahwah Twp.
0234	Maywood Bor.
0235	Midland Park Bor.
0236	Montvale Bor.
0237	Moonachie Bor.
0238	New Milford Bor.
0239	North Arlington Bor.
0240	Northvale Bor.
0241	Norwood Bor.
0242	Oakland Bor.
0243	Old Tappan Bor.
0244	Oradell Bor.
0245	Palisades Park Bor.
0246	Paramus Bor.
0247	Park Ridge Bor.
0248	Ramsey Bor.
0249	Ridgefield Bor.
0250	Ridgefield Park Village
0251	Ridgewood Village
0252	Riveredge Bor.
0253	Rivervale Twp.
0254	Rochelle Park Twp.
0255	Rockleigh Bor.
0256	Rutherford Bor.
0257	Saddle Brook Twp.
0258	Saddle River Bor.
0259	South Hackensack Twp.
0260	Teaneck Twp.
0261	Tenafly Bor.
0262	Teterboro Bor.
0263	Upper Saddle River Bor.
0264	Waldwick Bor.
0265	Wallington Bor.
0266	Washington Twp.
0267	Westwood Bor.
0268	Woodcliff Lake Bor.
0269	Wood-Ridge Bor.
0270	Wyckoff Twp.
BURLINGTON COUNTY	
0301	Bass River Twp.
0302	Beverly City
0303	Bordentown City
0304	Bordentown Twp.
0305	Burlington City
0306	Burlington Twp.
0307	Chesterfield Twp.
0308	Cinnaminson Twp.
0309	Delanco Twp.
0310	Delran Twp.
0311	Eastampton Twp.
0312	Edgewater Park Twp.
0313	Evesham Twp.
0314	Fieldsboro Bor.
0315	Florence Twp.
0316	Hainesport Twp.
0317	Lumberton Twp.
0318	Mansfield Twp.
0319	Maple Shade Twp.
0320	Medford Twp.
0321	Medford Lakes Bor.
0322	Moorestown Twp.
0323	Mount Holly Twp.
0324	Mount Laurel Twp.
0325	New Hanover Twp.
0326	No. Hanover Twp.
0327	Palmyra Bor.
0328	Pemberton Bor.
0329	Pemberton Twp.
0330	Riverside Twp.
0331	Riverton Bor.
0332	Shamong Twp.
0333	Southampton Twp.
0334	Springfield Twp.
0335	Tabernacle Twp.
0336	Washington Twp.
0337	Westampton Twp.
0338	Willingboro Twp.
0339	Woodland Twp.
0340	Wrightstown Bor.
CAMDEN COUNTY	
0401	Audubon Bor.
0402	Audubon Park Bor.
0403	Barrington Bor.
0404	Bellmawr Bor.
0405	Berlin Bor.
0406	Berlin Twp.
0407	Brooklawn Bor.
0408	Camden City
0409	Cherry Hill Twp.
0410	Chesilhurst Bor.
0411	Clementon Bor.
0412	Collingswood Bor.
0413	Gibbsboro Bor.
0414	Gloucester City
0415	Gloucester Twp.
0416	Haddon Twp.
0417	Haddonfield Bor.
0418	Haddon Heights Bor.
0419	Hi Nella Bor.
0420	Laurel Springs Bor.
0421	Lawnside Bor.
0422	Lindenwold Bor.
0423	Magnolia Bor.
0424	Merchantville Bor.
0425	Mt. Ephraim Bor.
0426	Oaklyn Bor.
0427	Pennsauken Twp.
0428	Pine Hill Bor.
0429	Pine Valley Bor.
0430	Runnemede Bor.
0431	Somerdale Bor.
0432	Stratford Bor.
0433	Tavistock Bor.
0434	Voorhees Twp.
0435	Waterford Twp.
0436	Winslow Twp.
0437	Woodlynne Bor.
CAPE MAY COUNTY	
0501	Avalon Bor.
0502	Cape May City
0503	Cape May Point Bor.
0504	Dennis Twp.
0505	Lower Twp.
0506	Middle Twp.
0507	North Wildwood City
0508	Ocean City City
0509	Sea Isle City City
0510	Stone Harbor Bor.
0511	Upper Twp.
0512	West Cape May Bor.
0513	West Wildwood Bor.
0514	Wildwood City
0515	Wildwood Crest Bor.
0516	Woodbine Bor.
CUMBERLAND COUNTY	
0601	Bridgeton City
0602	Commercial City
0603	Deerfield Twp.
0604	Downe Twp.
0605	Fairfield Twp.
0606	Greenwich Twp.
0607	Hopewell Twp.
0608	Lawrence Twp.
0609	Maurice River Twp.
0610	Millville City
0611	Shiloh Bor.
0612	Stow Creek Twp.
0613	Upper Deerfield Twp.
0614	Vineland City
ESSEX COUNTY	
0701	Belleville Twp.
0702	Bloomfield Twp.
0703	Caldwell Borough Twp.
0704	Cedar Grove Twp.
0705	East Orange City
0706	Essex Fells Twp.
0707	Fairfield Twp.
0708	Glen Ridge Twp.
0709	Irvington Twp.
0710	Livingston Twp.
0711	Maplewood Twp.
0712	Millburn Twp.
0713	Montclair Twp.
0714	Newark City
0715	North Caldwell Twp.
0716	Nutley Twp.
0717	Orange City Twp.
0718	Roseland Bor.
0719	South Orange Village
0720	Verona Twp.
0721	West Caldwell Twp.
0722	West Orange Twp.
GLOUCESTER COUNTY	
0801	Clayton Bor.
0802	Deptford Twp.
0803	East Greenwich Twp.
0804	Elk Twp.
0805	Franklin Twp.
0806	Glassboro Bor.
0807	Greenwich Twp.
0808	Harrison Twp.
0809	Logan Twp.
0810	Mantua Twp.
0811	Monroe Twp.
0812	National Park Bor.
0813	Newfield Bor.
0814	Paulsboro Bor.
0815	Pitman Bor.
0816	South Harrison Twp.
0817	Swedesboro Bor.
0818	Washington Twp.
0819	Wenonah Bor.
0820	West Deptford Twp.
0821	Westville Bor.
0822	Woodbury City
0823	Woodbury Heights Bor.
0824	Woolwich Twp.
HUDSON COUNTY	
0901	Bayonne City
0902	East Newark Bor.
0903	Guttenberg Town
0904	Harrison Town
0905	Hoboken City
0906	Jersey City City
0907	Kearny Town
0908	North Bergen Twp.
0909	Secaucus Town
0910	Union City City
0911	Weehawken Twp.
0912	West New York
HUNTERDON COUNTY	
1001	Alexandria Twp.
1002	Bethlehem Twp.
1003	Bloomsbury Bor.
1004	Califon Bor.
1005	Clinton Town
1006	Clinton Twp.
1007	Delaware Twp.
1008	East Amwell Twp.
1009	Flemington Bor.
1010	Franklin Twp.
1011	Frenchtown Bor.
1012	Glen Gardner Bor.
1013	Hampton Bor.
1014	High Bridge Bor.
1015	Holland Twp.
1016	Kingswood Twp.
1017	Lambertville City
1018	Lebanon Bor.
1019	Lebanon Twp.
1020	Milford Bor.
1021	Raritan Twp.
1022	Readington Twp.
1023	Stockton Bor.
1024	Tewksbury Twp.
1025	Union Twp.
1026	West Amwell Twp.
MERCER COUNTY	
1101	East Windsor Twp.
1102	Ewing Twp.
1103	Hamilton Twp.
1104	Hightstown Bor.
1105	Hopewell Bor.
1106	Hopewell Twp.
1107	Lawrence Twp.
1108	Pennington Bor.
1109	Princeton Bor.
1110	Princeton Twp.
1111	Trenton City
1112	Robbinsville Twp.
1113	West Windsor Twp.
MIDDLESEX COUNTY	
1201	Carteret Bor.
1202	Cranbury Twp.
1203	Dunellen Bor.
1204	East Brunswick
1205	Edison Twp.
1206	Helmetta Bor.
1207	Highland Park Bor.
1208	Jamesburg Bor.
1209	Metuchen Bor.
1210	Middlesex Bor.
1211	Milltown Bor.
1212	Monroe Twp.

TABLE B - NEW JERSEY COUNTY / MUNICIPALITY CODES

Enter the Appropriate Four-Digit Number in the Boxes Provided on Page 17, Item J.

Location Code	Municipality
1213	New Brunswick City
1214	North Brunswick Twp.
1215	Old Bridge Twp.
1216	Perth Amboy City
1217	Piscataway Twp.
1218	Plainsboro Twp.
1219	Sayreville Bor.
1220	South Amboy City
1221	South Brunswick Twp.
1222	South Plainfield Bor.
1223	South River Bor.
1224	Spotswood Bor.
1225	Woodbridge Twp.
MONMOUTH COUNTY	
1301	Aberdeen Twp.
1302	Allenhurst Bor.
1303	Allentown Bor.
1304	Asbury Park City
1305	Atlantic Highlands Bor.
1306	Avon-by-the-sea Bor.
1307	Belmar Bor.
1308	Bradley Beach Bor.
1309	Brielle Bor.
1310	Colts Neck Twp.
1311	Deal Bor.
1312	Eatontown Bor.
1313	Englishtown Bor.
1314	Fair Haven Bor.
1315	Farmingdale
1316	Freehold Bor.
1317	Freehold Twp.
1318	Hazlet Twp.
1319	Highlands Bor.
1320	Holmdel Twp.
1321	Howell Twp.
1322	Interlaken Bor.
1323	Keansburg Bor.
1324	Keyport Bor.
1325	Little Silver Bor.
1326	Loch Arbour Village
1327	Long Branch City
1328	Manalapan Twp.
1329	Manasquan Bor.
1330	Marlboro Twp.
1331	Matawan Bor.
1332	Middletown Twp.
1333	Millstone Twp.
1334	Monmouth Beach Bor.
1335	Neptune Twp.
1336	Neptune City Bor.
1337	Ocean Twp.
1338	Oceanport Bor.
1339	Red Bank Bor.
1340	Roosevelt Bor.
1341	Rumson Bor.
1342	Sea Bright Bor.
1343	Sea Girt Bor.
1344	Shrewsbury Bor.
1345	Shrewsbury Twp.
1346	Lake Como Bor.
1347	Spring Lake Bor.
1348	Spring Lake Heights Bor.
1349	Tinton Falls Bor.
1350	Union Beach Bor.
1351	Upper Freehold Twp.
1352	Wall Twp.
1353	West Long Branch Bor.
MORRIS COUNTY	
1401	Boonton Town
1402	Boonton Twp.
1403	Butler Bor.
1404	Chatham Bor.
1405	Chatham Twp.
1406	Chester Bor.
1407	Chester Twp.
1408	Denville Twp.
1409	Dover Twp.
1410	East Hanover Twp.
1411	Florham Park Bor.
1412	Hanover Twp.
1413	Harding Twp.
1414	Jefferson Twp.
1415	Kinnelon Bor.
1416	Lincoln Park Bor.
1417	Madison Bor.
1418	Mendham Bor.
1419	Mendham Twp.
1420	Mine Hill Twp.
1421	Montville Twp.
1422	Morris Twp.
1423	Morris Plains Bor.
1424	Morristown Town
1425	Mountain Lakes Bor.
1426	Mount Arlington Bor.
1427	Mount Olive Twp.
1428	Netcong Bor.
1429	Par-Troy Hills Twp.
1430	Long Hill Twp.
1431	Pequannock Twp.
1432	Randolph Twp.
1433	Riverdale Bor.
1434	Rockaway Bor.
1435	Rockaway Twp.
1436	Roxbury Twp.
1437	Victory Gardens Bor.
1438	Washington Twp.
1439	Wharton Bor.
OCEAN COUNTY	
1501	Barnegat Twp.
1502	Barnegat Light Bor.
1503	Bay Head Bor.
1504	Beach Haven Bor.
1505	Beachwood Bor.
1506	Berkeley Twp.
1507	Brick Twp.
1508	Toms River Twp.
1509	Eagleswood Twp.
1510	Harvey Cedars Bor.
1511	Island Heights Bor.
1512	Jackson Twp.
1513	Lacey Twp.
1514	Lakehurst Bor.
1515	Lakewood Twp.
1516	Lavallette Bor.
1517	Little Egg Harbor Twp.
1518	Long Beach Twp.
1519	Manchester Twp.
1520	Mantoloking Bor.
1521	Ocean Twp.
1522	Ocean Gate Bor.
1523	Pine Beach Bor.
1524	Plumsted Twp.
1525	Pt. Pleasant Bor.
1526	Pt. Pleasant Beach Bor.
1527	Seaside Heights Bor.
1528	Seaside Park Bor.
1529	Ship Bottom Bor.
1530	South Toms River Bor.
1531	Stafford Twp.
1532	Surf City Bor.
1533	Tuckerton Bor.
PASSAIC COUNTY	
1601	Bloomingdale Bor.
1602	Clifton City
1603	Haledon Bor.
1604	Hawthorne Bor.
1605	Little Falls Twp.
1606	North Haledon Bor.
1607	Passaic City
1608	Paterson City
1609	Pompton Lakes Bor.
1610	Prospect Park Bor.
1611	Ringwood Bor.
1612	Totowa Bor.
1613	Wanaque Bor.
1614	Wayne Twp.
1615	West Milford Twp.
1616	Woodland Park Bor.
SALEM COUNTY	
1701	Alloway Twp.
1702	Carneys Point Twp.
1703	Elmer Bor.
1704	Elsinboro Twp.
1705	Lower Alloways Creek Twp.
1706	Mannington Twp.
1707	Oldmans Twp.
1708	Penns Grove Bor.
1709	Pennsville Twp.
1710	Pilesgrove Twp.
1711	Pittsgrove Twp.
1712	Quinton Twp.
1713	Salem City
1714	Upper Pittsgrove Twp.
1715	Woodstown Bor
SOMERSET COUNTY	
1801	Bedminster Twp.
1802	Bernards Twp.
1803	Bernardsville Bor.
1804	Bound Brook Bor.
1805	Branchburg Twp.
1806	Bridgewater Twp.
1807	Far Hills Bor.
1808	Franklin Twp.
1809	Green Brook Twp.
1810	Hillsborough Twp.
1811	Manville Bor.
1812	Millstone Bor.
1813	Montgomery Twp.
1814	North Plainfield Bor.
1815	Peapack-Gladstone Bor.
1816	Raritan Bor.
1817	Rocky Hill Bor.
1818	Somerville Bor.
1819	South Bound Brook Bor.
1820	Warren Twp.
1821	Watchung Bor.
SUSSEX COUNTY	
1901	Andover Bor.
1902	Andover Twp.
1903	Branchville Bor.
1904	Byram Twp.
1905	Frankford Twp.
1906	Franklin Bor.
1907	Fredon Twp.
1908	Green Twp.
1909	Hamburg Bor.
1910	Hampton Twp.
1911	Hardystown Twp.
1912	Hopatcong Bor.
1913	Lafayette Twp.
1914	Montague Twp.
1915	Newton Town
1916	Ogdensburg Bor.
1917	Sandyston Twp.
1918	Sparta Twp.
1919	Stanhope Bor.
1920	Stillwater Twp.
1921	Sussex Bor.
1922	Vernon Twp.
1923	Walpack Twp.
1924	Wantage Twp.
UNION COUNTY	
2001	Berkleley Heights Twp.
2002	Clark Twp.
2003	Cranford Twp.
2004	Elizabeth City
2005	Fanwood Bor.
2006	Garwood Bor.
2007	Hillside Twp.
2008	Kenilworth Bor.
2009	Linden City
2010	Mountainside Bor.
2011	New Providence Bor.
2012	Plainfield City
2013	Rahway City
2014	Roselle Bor.
2015	Roselle Park Bor.
2016	Scotch Plains
2017	Springfield Twp.
2018	Summit City
2019	Union Twp.
2020	Westfield Town
2021	Winfield Twp.
WARREN COUNTY	
2101	Allamuchy Twp.
2102	Alpha Bor.
2103	Belvidere Town
2104	Blairstown Twp.
2105	Franklin Twp.
2106	Frelinghuysen Twp.
2107	Greenwich Twp.
2108	Hackettstown Town
2109	Hardwick Twp.
2110	Harmony Twp.
2111	Hope Twp.
2112	Independence Twp.
2113	Knowlton Twp.
2114	Liberty Twp.
2115	Lopatcong Twp.
2116	Mansfield Twp.
2117	Oxford Twp.
2118	Hardwick Twp.
2119	Phillipsburg Town
2120	Pohatcong Twp.
2121	Washington Bor.
2122	Washington Twp.
2123	White Twp.
2200	ALABAMA
2300	ALASKA
2400	ARIZONA
2500	ARKANSAS
2600	CALIFORNIA
2700	COLORADO
2800	CONNECTICUT
2900	DELAWARE
3000	DISTRICT OF COLUMBIA
3100	FLORIDA
3200	GEORGIA
3300	HAWAII
3400	IDAHO
3500	ILLINOIS
3600	INDIANA
3700	IOWA
3800	KANSAS
3900	KENTUCKY
4000	LOUISIANA
4100	MAINE
4200	MARYLAND
4300	MASSACHUSETTS
4400	MICHIGAN
4500	MINNESOTA
4600	MISSISSIPPI
4700	MISSOURI
4800	MONTANA
4900	NEBRASKA
5000	NEVADA
5100	NEW HAMPSHIRE
5300	NEW MEXICO
5400	NEW YORK
5500	NORTH CAROLINA
5600	NORTH DAKOTA
5700	OHIO
5800	OKLAHOMA
5900	OREGON
6000	PENNSYLVANIA
6100	RHODE ISLAND
6200	SOUTH CAROLINA
6300	SOUTH DAKOTA
6400	TENNESSEE
6500	TEXAS
6600	UTAH
6700	VERMONT
6800	VIRGINIA
6900	WASHINGTON
7000	WEST VIRGINIA
7100	WISCONSIN
7200	WYOMING
7300	PUERTO RICO
7400	NETHERLANDS
7500	BELGIUM
7600	ARGENTINA
7700	CANADA
7800	MEXICO
7900	VIRGIN ISLANDS
8000	ENGLAND
8100	CHINA
8200	GERMANY
8300	IRELAND
8400	GREECE
8500	ISRAEL

TABLE C - NAICS CODES

Enter the Appropriate Six-Digit Number in the Boxes Provided on Page 17, Item O.

Accommodation, Food Service, & Drinking Places:

Accommodation
721310 Rooming & boarding houses
721210 RV (recreational vehicle) parks & recreational camps
721100 Travel accommodation (including hotels, motels, & bed & breakfast inns)

Food Services & Drinking Places
722410 Drinking places (alcoholic beverages)
722110 Full-service restaurants
722210 Limited-service eating places
722300 Special food services (including food service contractors & caterers)

Administrative & Support and Waste Management & Remediation Services:

Administrative & Support Services
561430 Business service centers
561740 Carpet & upholstery cleaning services
561440 Collection agencies
561450 Credit bureaus
561410 Document preparation services
561300 Employment services
561710 Exterminating & pest control services
561210 Facilities support (management) services
561600 Investigation & security services
561720 Janitorial services
561730 Landscaping services
561110 Office administrative services
561420 Telephone call centers (including telephone answering services & telemarketing bureaus)
561500 Travel arrangement & reservation services
561490 Other business support services (including repossession services, court reporting, & stenotype services)
561790 Other services to buildings & dwellings
561900 Other support services (including packaging & labeling services, & convention & trade show organizers)

Waste Management & Remediation Services
562000 Waste management & remediation services

Agriculture, Forestry, Hunting & Fishing
112900 Animal production (including breeding of cats and dogs)
114110 Fishing
113000 Forestry & logging (including forest nurseries & timber tracts)
114210 Hunting & trapping

Support Activities for Agriculture & Forestry
115210 Support activities for animal production (including furriers)
115110 Support activities for crop production (including cotton ginning, soil preparation, planting & cultivating)
115310 Support activities for forestry

Arts, Entertainment, & Recreation:

Amusement, Gambling, & Recreation Industries
713100 Amusement parks & arcades
713200 Gambling industries
713900 Other amusement & recreation services (including golf courses, skiing facilities, marinas, fitness centers, bowling centers, skating rinks, miniature golf courses)

Museums, Historical Sites, & Similar Institutions
712100 Museums, historical sites, & similar institutions

Performing Arts, Spectator Sports, & Related Industries
711410 Agents & managers for artists, athletes, entertainers, & other public figures
711510 Independent artists, writers, & performers
711100 Performing arts companies
711300 Promoters of performing arts, sports, & similar events
711210 Spectator sports (including professional sports clubs & racetrack operations)

Construction
233110 Land subdivision & land development
233300 Nonresidential building construction
233200 Residential building construction

Heavy Construction
234100 Highway, street, bridge, & tunnel construction
234900 Other heavy construction

Special Trade Contractors
235500 Carpentry & floor contractors
235710 Concrete contractors
235310 Electrical contractors
235400 Masonry, drywall, insulation, & tile contractors
235210 Painting & wall covering contractors
235110 Plumbing, heating, & air-conditioning contractors
235610 Roofing, siding & sheet metal contractors
235810 Water well drilling contractors
235900 Other special trade contractors

Educational Services
611000 Educational services (including schools, colleges, & universities)

Finance & Insurance:

Credit Intermediation & Related Activities
522100 Depository credit intermediation (including commercial banking, savings institutions, & credit unions)
522200 Nondepository credit intermediation (including sales financing & consumer lending)
522300 Activities related to credit intermediation (including loan brokers)

Insurance Agents, Brokers, & Related Activities
524210 Insurance agencies & brokers
524290 Other insurance related activities

Securities, Commodity Contracts, & Other Financial Investments & Related Activities
523140 Commodity contracts brokers
523130 Commodity contracts dealers
523110 Investment bankers & securities dealers
523210 Securities & commodity exchanges
523120 Securities brokers
523900 Other financial investment activities (including investment advice)

Ambulatory Health Care Services
621610 Home health care services
621510 Medical & diagnostic laboratories
621310 Offices of chiropractors
621210 Offices of dentists
621330 Offices of mental health practitioners (except physicians)
621320 Offices of optometrists
621340 Offices of physical, occupational & speech therapists, & audiologists
621111 Offices of physicians (except mental health specialists)
621112 Offices of physicians, mental health specialists
621391 Offices of podiatrists
621399 Offices of all other miscellaneous health practitioners
621400 Outpatient care centers
621900 Other ambulatory health care services (including ambulance services, blood, & organ banks)

Hospitals
622000 Hospitals

Nursing & Residential Care Facilities
623000 Nursing & residential care facilities

Social Assistance
624410 Child day care services
624200 Community food & housing, & emergency & other relief services
624100 Individual & family services
624310 Vocational rehabilitation services

Information
511000 Publishing industries

Broadcasting & Telecommunications
513000 Broadcasting & telecommunications

Information Services & Data Processing Services
514210 Data processing services
514100 Information services (including news syndicates, libraries, & on-line information services)

Motion Picture & Sound Recording
512100 Motion picture & video Industries (except video rental)
512200 Sound recording industries

Manufacturing
315000 Apparel mfg.
312000 Beverage & tobacco product mfg.
334000 Computer & electronic product mfg.
335000 Electrical equipment, appliance, & component mfg.
332000 Fabricated metal product mfg.
337000 Furniture & related product mfg.
333000 Machinery mfg.
339110 Medical equipment & supplies mfg.
322000 Paper mfg.
324100 Petroleum & coal products mfg.
326000 Plastics & rubber products mfg.
331000 Primary metal mfg.
323100 Printing & related support activities
313000 Textile mills
314000 Textile product mills
336000 Transportation equipment mfg.
321000 Wood product mfg.
339900 Other miscellaneous mfg.

Chemical Manufacturing
325100 Basic chemical mfg.
325500 Paint, coating, & adhesive mfg.
325300 Pesticide, fertilizer, & other agricultural chemical mfg.
325410 Pharmaceutical & medicine mfg.
325200 Resin, synthetic rubber, & artificial & synthetic fibers & filaments mfg.
325600 Soap, cleaning compound, & toilet preparation mfg.
325900 Other chemical product & preparation mfg.

Food Manufacturing
311110 Animal food mfg.
311800 Bakeries & tortilla mfg.
311500 Dairy product mfg.
311400 Fruit & vegetable preserving & specialty food mfg.
311200 Grain & oilseed milling
311610 Animal slaughtering & processing
311710 Seafood product preparation & packaging
311300 Sugar & confectionery product mfg.
311900 Other food mfg. (including coffee, tea, flavorings, & seasonings)

Leather & Allied Product Manufacturing
316210 Footwear mfg. (including leather, rubber, & plastics)
316110 Leather & hide tanning & finishing
316990 Other leather & allied product mfg.

Nonmetallic Mineral Product Manufacturing
327300 Cement & concrete product mfg.
327100 Clay product & refractory mfg.
327210 Glass & glass product mfg.
327400 Lime & gypsum product mfg.
327900 Other nonmetallic mineral product mfg.

Mining
212110 Coal mining
212200 Metal ore mining
212300 Nonmetallic mineral mining & quarrying
211110 Oil & gas extraction
213110 Support activities for mining

Other Services:

Personal & Laundry Services
812111 Barber shops
812112 Beauty salons
812220 Cemeteries & crematories
812310 Coin-operated laundries & drycleaners
812320 Drycleaning & laundry services (except coin-operated) (including laundry & drycleaning drop off & pickup sites)
812210 funeral homes & funeral services
812330 Linen & uniform supply
812113 Nail salons
812930 Parking lots & garages
812910 Pet care (except veterinary) services
812920 Photofinishing
812190 Other personal care services (including diet & weight reducing centers)
812990 All other personal services

Repair & Maintenance
811120 Automotive body, paint, interior, & glass repair
811110 Automotive mechanical & electrical repair & maintenance
811310 Commercial & industrial machinery & equipment (except automotive & electronic) repair & maintenance
811210 Electronic & precision equipment repair & maintenance
811430 Footwear & Leather goods repair
811410 Home & garden equipment & appliance repair & maintenance
811420 Reupholstery & furniture repair.

TABLE C - NAICS CODES

Enter the Appropriate Six-Digit Number in the Boxes Provided on Page 17, Item O.

811190 Other automotive repair & maintenance (including oil change & lubrication shops & car washes)
811490 Other personal & household goods repair & maintenance

Professional, Scientific, & Technical Services
541100 Legal services
541211 Office of certified public accountants
541214 Payroll services
541213 Tax preparation services
541219 Other accounting services

Architectural, Engineering, & Related Services
541310 Architectural services
541350 Building inspection services
541340 Drafting services
541330 Engineering services
541360 Geophysical surveying& mapping services
541320 Landscape architecture services
541370 Surveying & mapping (except geophysical) services
541380 Testing laboratories

Computer Systems Design & Related Services
541510 Computer systems design & related services
Specialized Design Services
541400 Specialized design services (including interior, industrial, graphic, & fashion design)

Other Professional, Scientific, & Technical Services
541800 Advertising & related services
541600 Management, scientific, & technical consulting services
541910 Market research & public opinion polling
541920 Photographic services
541700 Scientific research & development services
541930 Translation & interpretation services
541940 Veterinary services
541990 All other professional, scientific, & technical services

Real Estate & Rental & Leasing:

Real Estate
531100 Lessors of real estate (including miniwarehouses & self-storage units)
531210 Offices of real estate agents & brokers
531320 Offices of real estate appraisers
531310 Real estate property managers
531390 Other activities related to real estate

Rental & Leasing Services
532100 Automotive equipment rental & leasing
532400 Commercial & industrial machinery & equipment rental & leasing
532210 Consumer electronics & appliances rental
532220 Formal wear & costume rental
532310 General rental centers
532230 Video tape & disc rental
532290 Other consumer goods rental

Religious, Grantmaking, Civic, Professional, & Similar Organizations
813000 Religious, grantmaking, civic, professional, & similar organizations

Retail Trade:

Building Material & Garden Equipment & Supplies Dealers
444130 Hardware stores
444110 Home centers
444200 Lawn & garden equipment & supplies stores
444120 Paint & wallpaper stores
444190 Other building materials dealers

Clothing & Accessories Stores
448130 Children's & Infant's clothing stores
448150 Clothing accessories stores
448140 Family clothing stores
448310 Jewelry stores
448320 Luggage & leather goods stores
448110 Men's clothing stores
448210 Shoe stores
448120 Women's clothing stores
448190 Other clothing stores

Electronic & Appliance Stores
443130 Camera & photographic supplies stores
443120 Computer & software stores
443111 Household appliance stores
443112 Radio, television, & other electronics stores

Food & Beverage Stores
445310 Beer, wine, & liquor stores
445220 Fish & seafood markets
445230 Fruit & vegetable markets
445100 Grocery stores (including supermarkets & convenience stores without gas)
445210 Meat markets
445290 Other specialty food stores

Furniture & Home Furnishing Stores
442110 Furniture stores
442200 Home furnishings stores

Gasoline Stations
447100 Gasoline stations (including convenience stores with gas)

General Merchandise Stores
452000 General merchandise stores

Health & Personal Care Stores
446120 Cosmetics, beauty supplies, & perfume stores
446130 Optical goods stores
446110 Pharmacies & drug stores
446190 Other health & personal care stores

Motor Vehicle & Parts Dealers
441300 Automotive parts, accessories, & tire stores
441222 Boat dealers
441221 Motorcycle dealers
441110 New car dealers
441210 Recreational vehicle dealers (including motor home & travel trailer dealers)
441120 Used car dealers
441229 All other motor vehicle dealers

Sporting Goods, Hobby, Book, & Music Stores

451211 Book stores
451120 Hobby, toy, & game stores
451140 Musical instrument & supplies stores
451212 News dealers & newsstands
451220 Prerecorded tape, compact disc, & record stores
451130 Sewing, needlework, & piece goods stores
451110 Sporting goods stores

Miscellaneous Store Retailers
453920 Art dealers
453110 Florists
453220 Gift, novelty, & souvenir stores
453930 Manufactured (mobile) home dealers
453210 Office supplies & stationery stores
453910 Pet & pet supplies stores
453310 Used merchandise stores
453990 All other miscellaneous store retailers (including tobacco, candle, & trophy shops)

Nonstore Retailers
454110 Electronic shopping & mail-order houses
454310 Fuel dealers
454210 Vending machine operators
454390 Other direct selling establishments (including door-to-door retailing, frozen food plan providers, party plan merchandisers, & coffee-break service providers)

Transportation & Warehousing

481000 Air transportation
485510 Charter bus industry
484110 General freight trucking, local
484120 General Freight trucking, long-distance
485210 Interurban & rural bus transportation
486000 Pipeline transportation
482110 Rail transportation
487000 Scenic & sightseeing transportation
485410 School & employee bus transportation
484200 Specialized freight trucking (including household moving vans)
485300 Taxi & limousine service
485110 Urban transit systems
483000 Water transportation
485990 Other transit & ground passenger transportation
488000 Support activities for transportation (including motor vehicle towing)

Couriers & Messengers
492000 Couriers & messengers

Warehousing & Storage Facilities
493100 Warehousing & storage (except lessors of miniwarehouses & self-storage units)

Utilities
221000 Utilities

Wholesale Trade:

Wholesale Trade, Durable Goods
421600 Electrical goods
421200 Furniture & home furnishing
421700 Hardware, & plumbing & heating equipment & supplies
421940 Jewelry, watch, precious stone, & precious metals
421300 Lumber & other construction materials
421800 Machinery, equipment, & supplies
421500 Metal & mineral (except petroleum)
421100 Motor vehicle & motor vehicle parts & supplies
421400 Professional & commercial equipment & supplies
421930 Recyclable materials
421910 Sporting & recreational goods & supplies
421920 Toy & hobby goods & supplies
421990 Other miscellaneous durable goods

Wholesale Trade, Nondurable Goods
422300 Apparel, piece goods, & notions
422800 Beer, wine, & distilled alcoholic beverage
422920 Books, periodicals,&newspapers
422600 Chemical & allied products
422210 Drugs & druggists' sundries
422500 Farm product raw materials
422910 Farm supplies
422930 Flower, nursery stock, & florists' supplies
422400 Grocery & related products
422950 Paint, varnish, & supplies
422100 Paper & paper products
422700 Petroleum & petroleum products
422940 Tobacco & tobacco products
422990 Other miscellaneous nondurable goods

999999 **Unclassified establishments** (unable to classify)

PAPERLESS/ELECTRONIC FILING

Multiple opportunities are now available for businesses to file and pay their New Jersey tax and reporting obligations without paper. These methods are not only convenient but they also decrease potential filing errors, and in most cases provide immediate confirmation of the filing and payment itself.

As the State of New Jersey moves toward the elimination of paper filing, electronic filing mandates are being established. In many cases, filers of multiple returns who meet designated thresholds must file electronically. The State now mandates that all new business registrants use paperless filing and payment methods for selected tax returns and reports. It is now mandatory to E-file Sales Tax as well as the business's annual report. Please visit the Division of Revenue's website at www.state.nj.us/treasury/revenue to see the online options that are currently available.

ELECTRONIC FUNDS TRANSFER (EFT) PROGRAM

The Division of Revenue has established procedures to receive payments, including most tax payments, electronically. The New Jersey Electronic Funds Transfer (EFT) program manages these payments. Some businesses are required by statute to remit tax payments electronically. If your business meets these requirements, you will be notified by the Division of Revenue and sent all necessary information to enroll in the program. Voluntary participation is also encouraged.

The EFT Program offers convenient **payment options** for businesses using the ACH debit method of payment. If you currently make electronic tax payments via phone, the same taxpayer ID and PIN can be used if you choose the online payment option.

Online Convenience - Managing electronic transactions from a secure website offers a degree of control and flexibility that isn't available when making payments by phone. This highly productive online solution is easy to set up and use, and offers several benefits such as a secure website, electronic confirmations, payment tracking, payment history, live phone support, screens that match phone options, and availability from any location, anytime.

PC Software - This software runs on your desktop computer, and can be obtained **free of charge** by contacting the EFT Program. This tool is an ideal option for third party transactions, including payroll companies, tax preparers or accountants managing complex accounts with multiple transactions. This software is especially useful for companies making a large volume of electronic payment transactions. Benefits include management of complex multiple payments, electronic confirmations, payment tracking and review of payment history and live phone support.

Interactive Voice- This technology maximizes phone productivity, and allows you to dial in without having to wait for an operator. Benefits include availability from any touch-tone phone, voice prompts, and easy to navigate structured options.

Get Started Today- To learn more about these options or to enroll in the EFT program, please visit the Division of Revenue's website at www.state.nj.us/treasury/revenue or call (609) 292-9292.

MORE INFORMATION ON STARTING A BUSINESS

Complete the card in this packet to receive information about attending a free tax workshop presented by the State of New Jersey. To request the brochure, "Starting a Business in New Jersey", contact the Division of Taxation's Call Center at 609-292-6400. Touch-tone phone users may call our automated line at 1-800-323-4400.

TAXPAYERS' BILL OF RIGHTS

The New Jersey Taxpayers' Bill of Rights simplifies tax administration and ensures that all taxpayers, individuals and businesses alike, receive fair and equitable treatment and receive the information and assistance they need to understand and meet their State tax responsibilities.

For more information on the rights and obligations of both taxpayers and the Division of Taxation under the Taxpayers' Bill of Rights, contact the Division of Taxation's Automated Tax Information System from a Touch-tone telephone at 1-800-323-4400 (within New Jersey only) or 609-826-4400 (anywhere).

NJ-REG
3-2011

STATE OF NEW JERSEY
DIVISION OF REVENUE

BUSINESS REGISTRATION APPLICATION

*** NO FEE REQUIRED ***

Please read instructions carefully before filling out this form
ALL SECTIONS MUST BE FULLY COMPLETED

MAIL TO:
CLIENT REGISTRATION
PO BOX 252
TRENTON, NJ 08646-0252

OVERNIGHT DELIVERY:
CLIENT REGISTRATION
33 West State St 3rd FL
TRENTON, NJ 08608

Hotline
(609) 292-9292

www.nj.gov/treasury/revenue/

REGISTRATION DETAIL

A. Please indicate the reason for your filing this application:

- ☐ Original application for a new business
- ☐ Moved previously registered business to new location (REG-C-L can be used in lieu of NJ-REG)
- ☐ Amended application for an existing business
  Reason(s) for amending application: _____
- ☐ Application for an additional location of an existing registered business
- ☐ Applying for a Business Registration Certificate ☐ Employer of Domestic Household Employee(s)
- ☐ Withholding for Employee(s) residing in NJ (Not doing business or employing in NJ)

B. FEIN # ☐☐ ☐☐☐☐☐☐☐ OR Soc. Sec. # of Owner ☐☐☐ ☐☐ ☐☐☐☐
☐ Check Box if "Applied for"

C. Name _____
(If your business entity is a Corporation, LLC, LLP, LP or Non-Profit Organization, give entity name. **IF NOT,** give Name of Owner or Partners)

D. Trade Name _____

E. Business Location: (Do not use P.O. Box for Location Address)

Street _____
City _____ State ☐☐
Zip Code ☐☐☐☐☐ ☐☐☐☐
(Give 9-digit Zip)
(See instructions for providing alternate addresses)

F. Mailing Name and Address: (if different from business address)

Name _____
Street _____
City _____ State ☐☐
Zip Code ☐☐☐☐☐ ☐☐☐☐
(Give 9-digit Zip)

BUSINESS DETAIL

G. Beginning date for this business: _____ / _____ / _____ (see instructions)
month day year

O/C ___

H. Type of ownership (check one):
☐ NJ Corporation ☐ Sole Proprietor ☐ Partnership ☐ Out-of-State Corporation ☐ LLP ☐ Other_____
☐ Limited Partnership ☐ LLC (1065 Filer) ☐ LLC (1120 Filer) ☐ LLC (Single Member) ☐ S Corporation (You must complete page 41)

I. New Jersey Business Code ☐☐☐☐ (see instructions) ☐ Domestic (Household Employer)

J. County / Municipality Code ☐☐ ☐☐ (see instructions) K. County _____
(New Jersey only)

FOR OFFICIAL USE ONLY
DLN _____

L. Will this business be SEASONAL? ☐ Yes ☐ No
If YES - Circle months business will be open:
JAN FEB MAR APR MAY JUN JUL AUG SEPT OCT NOV DEC

M. If an ENTITY (Item C) complete the following:
Date of Incorporation: _____ / _____ / _____
month day year
State of Incorporation ☐☐ Fiscal month ☐☐
NJ Business/Corp. # ☐☐☐☐ ☐☐☐☐ ☐☐

Is this a Subsidiary of another corporation? ☐ YES ☐ NO
If YES, give name and Federal ID# of parent: _____

N. Standard Industrial Code ☐☐☐☐ (If known) O. NAICS ☐☐☐☐☐☐ (If known)

P. Provide the following information for the owner, partners or responsible corporate officers. (If more space is needed, attach rider)

OWNERSHIP DETAIL

NAME (Last Name, First, MI)	SOCIAL SECURITY NUMBER / TITLE	HOME ADDRESS (Street, City, State, Zip)	PERCENT OF OWNERSHIP

BE SURE TO COMPLETE NEXT PAGE

FEIN#: _____ **NAME:** _____ **NJ-REG**

Each Question Must Be Answered Completely

1. a. Have you or will you be paying wages, salaries or commissions to employees working in New Jersey within the next 6 months? ☐ Yes ☐ No

   Give date of first wage or salary payment: _____ / _____ / _____ (Month / Day / Year)

   If you answered "No" to question 1.a., please be aware that if you begin paying wages you are required to notify the Client Registration Bureau at PO Box 252, Trenton NJ 08646-0252, or phone (609)-292-9292.

   b. Give date of hiring first NJ employee: _____ / _____ / _____ (Month / Day / Year)

   c. Date cumulative gross payroll exceeds $1,000 _____ / _____ / _____ (Month / Day / Year)

   d. Will you be paying wages, salaries or commissions to New Jersey residents working outside New Jersey? ☐ Yes ☐ No

   e. Will you be the payer of pension or annuity income to New Jersey residents? ☐ Yes ☐ No

   f. Will you be holding legalized games of chance in New Jersey (as defined in Chapter 47 Rules of Legalized Games of Chance) where proceeds from any one prize exceed $1,000? ☐ Yes ☐ No

   g. Is this business a PEO (Employee Leasing Company)? (If yes, see page 6) ☐ Yes ☐ No

2. Did you acquire ☐ Substantially all the assets; ☐ Trade or business; ☐ Employees; of any previous employing units? ☐ Yes ☐ No
   If answer is "No", go to question 4.
   If answer is "Yes", indicate by a check whether ☐ in whole or ☐ in part, and list business name, address and registration number of predecessor or acquired unit and the date business was acquired by you. (If more than one, list separately. Continue on separate sheet if necessary.)

   Name of Acquired Unit _____ _____ N.J. Employer ID

   _____

   Address _____ _____ Date Acquired

   _____

   ACQUIRED / PERCENTAGE ACQUIRED
   ☐ Assets _____%
   ☐ Trade or Business _____%
   ☐ Employees _____%

3. Subject to certain regulations, the law provides for the transfer of the predecessor's employment experience to a successor where the whole of a business is acquired from a subject predecessor employer. The transfer of the employment experience is required by law.

   Are the predecessor and successor units owned or controlled by the same interests? ☐ Yes ☐ No

4. Is your employment agricultural? ☐ Yes ☐ No

5. Is your employment household? ☐ Yes ☐ No

   a. If yes, please indicate the date in the calendar quarter in which gross cash wages totaled $1,000 or more _____ / _____ / _____ (Month / Day / Year)

6. Are you a 501(c)(3) organization? ☐ Yes ☐ No
   If "Yes", to apply for sales tax exemption, obtain form REG-1E at http://www.state.nj.us/treasury/taxation/pdf/other_forms/sales/reg1e.pdf

7. Were you subject to the Federal Unemployment Tax Act (FUTA) in the current or preceding calendar year? ☐ Yes ☐ No

   (See instruction sheet for explanation of FUTA) If "Yes", indicate year: _____

8. a. Does this employing unit claim exemption from liability for contributions under the Unemployment Compensation Law of New Jersey? ☐ Yes ☐ No

   If "Yes," please state reason. (Use additional sheets if necessary.) _____

   b. If exemption from the mandatory provisions of the Unemployment Compensation Law of New Jersey is claimed, does this employing unit wish to voluntarily elect to become subject to its provisions for a period of not less than two complete calendar years? ☐ Yes ☐ No

9. Type of business ☐ 1. Manufacturer ☐ 2. Service ☐ 3. Wholesale ☐ 4. Construction ☐ 5. Retail ☐ 6. Government

   Principal product or service in New Jersey only _____

   Type of Activity in New Jersey only _____

10. List below each place of business and each class of industry in New Jersey, even though you may have only one place of business or engage in only one class of industry.

    a. Do you have more than one employing facility in New Jersey ☐ Yes ☐ No

NJ WORK LOCATIONS (Physical location, not mailing address)		NATURE OF BUSINESS (See Instructions)			No. of Workers at Each Location and/in Each Class of Industry
Street Address, City, Zip Code	County	NAICS Code	Principal Product or Service Complete Description	%	

(Continue on separate sheet, if necessary)

BE SURE TO COMPLETE NEXT PAGE

FEIN: _____ NAME: _____ NJ-REG

Each Question Must Be Answered Completely

11. a. Will you collect New Jersey Sales Tax and/or pay Use Tax? ☐ Yes ☐ No
GIVE EXACT DATE YOU EXPECT TO MAKE FIRST SALE _____/_____/_____ (Month / Day / Year)

b. Will you need to make exempt purchases for your inventory or to produce your product? ☐ Yes ☐ No

c. Is your business located in (check applicable box(es)): ☐ Atlantic City ☐ Salem County ☐ North Wildwood ☐ Wildwood Crest ☐ Wildwood

d. Do you have more than one location in New Jersey that collects New Jersey Sales Tax? (If yes, see instructions) ☐ Yes ☐ No

e. Do you, in the regular course of business, sell, store, deliver or transport natural gas or electricity to users or customers in this state whether by mains, lines or pipes located within this State or by any other means of delivery? ☐ Yes ☐ No

12. Do you intend to sell cigarettes? ☐ Yes ☐ No
Note: If yes, complete the REG-L form on page 45 in this booklet and return with your completed NJ-REG.
To obtain a cigarette retail or vending machine license complete the form CM-100 on page 48.

13. a. Are you a **distributor** or **wholesaler** of tobacco products other than cigarettes? ☐ Yes ☐ No

b. Do you purchase tobacco products other than cigarettes from outside the State of New Jersey? ☐ Yes ☐ No

14. Are you a manufacturer, wholesaler, distributor or retailer of "litter-generating products"? See instructions for retailer liability and definition of litter-generating products. ☐ Yes ☐ No

15. Are you an owner or operator of a sanitary landfill facility in New Jersey? ☐ Yes ☐ No
IF YES, indicate D.E.P. Facility # and type (See instructions) _____

16. a. Do you operate a facility that has the total combined capacity to store 200,000 gallons or more of petroleum products? ☐ Yes ☐ No

b. Do you operate a facility that has the total combined capacity to store 20,000 gallons (equals 167,043 pounds) of hazardous chemicals? ☐ Yes ☐ No

c. Do you store petroleum products or hazardous chemicals at a public storage terminal? ☐ Yes ☐ No
Name of terminal _____

17. a. Will you be involved with the sale petroleum products? ☐ Yes ☐ No
Note: If yes, complete the REG-L form in this booklet and return with your completed NJ-REG. You will be sent a motor fuel licence application (MFA-1) or you can download this application at www.state.nj.us/treasury/taxation/prntmf.shtml

b. Will your company be engaged in the refining and/or distributing of petroleum products for distribution in this State or the importing of petroleum products into New Jersey for consumption in New Jersey? ☐ Yes ☐ No

c. Will your business activity require you to issue a Direct Payment Permit in lieu of payment of the Petroleum Products Gross Receipts Tax on your purchases of petroleum products? ☐ Yes ☐ No

18. Will you be providing goods and services as a direct contractor or subcontractor to the state, other public agencies including local governments, colleges and universities and school boards, or to casino licensees? ☐ Yes ☐ No

19. Will you be engaged in the business of renting motor vehicles for the transportation of persons or non-commercial freight? ☐ Yes ☐ No

20. Is your business a hotel, motel, bed & breakfast or similar facility and located in the State of New Jersey? ☐ Yes ☐ No

21. Will this business be operating in the Sports and Entertament District of Millville NJ ? ☐ Yes ☐ No
If yes, will the business be engaged in obtaining gross receipts from any of the following (Circle all that apply if "Yes")

a Sales, rental or leases of tangible personal property b. Sales of food & drink? c. Charges of admission d.Rental charges for hotel occupancies!

22. Do you make retail sales of new motor vehicle tires, or sell or lease motor vehicles? ☐ Yes ☐ No

23. Do you provide "cosmetic medical procedures" or goods or occupancies directly associated with such procedures? ☐ Yes ☐ No
(See description of Cosmetic Procedures Gross Receipts Tax in the list of Taxes of the State of New Jersey, page 5.)
Type of Business_____

24. Do you sell voice grade access telecommunications or mobile telecommunications to a customer with a primary place of use in this State? ☐ Yes ☐ No

25. Contact Information: Person _____ Title: _____
Daytime Phone: ( ) _____ - _____ Ext._____ E-mail address: _____

Signature of Owner, Partner or Officer: _____

Title _____ Date: _____

NO FEE IS REQUIRED TO FILE THIS FORM

IF YOU ARE A SOLE PROPRIETOR OR A PARTNERSHIP WITHOUT EMPLOYEES - **STOP HERE** -
IF YOU HAVE EMPLOYEES PROCEED TO THE STATE OF NJ NEW HIRE REPORTING FORM ON PAGE 29

IF YOU ARE FORMING A CORPORATION, LIMITED LIABILITY COMPANY, LIMITED PARTNERSHIP, OR A LIMITED LIABILITY PARTNERSHIP YOU MUST CONTINUE ANSWERING APPLICABLE QUESTIONS ON PAGES 23 AND 24

If you are a sole proprietor or partnership, the following information does not pertain to you.

If you have already filed a new business certificate with our Commercial Recording/Corporate Filing Unit, you need only fill out pages 17, 18 and 19 of this package (NJ-REG). In addition, you need to complete the State of New Jersey New Hire Reporting Form (page 29) if you have employees. There is no need to complete pages 23 and 24 of the package if you have successfully filed with Commercial Recording.

Applicants who are registering as a New Business Entity (corporation, limited liability company, limited partnership or a limited liability partnership) and have not already filed with Commercial Recording/Corporate Filing Unit, must complete the Public Records Filing for New Business Entity (pages 23 and 24) in addition to form NJ-REG.

The Public Records Filing should be submitted prior to the completion of the NJ-REG to establish the business entity. However, form NJ-REG must be submitted within 60 days of filing the business entity.

Important Note: Once you are registered as a New Business Entity, you will be required to file an annual report for the entity. This report must be filed annually on the anniversary month of the business entity's formation. For your convenience, all major credit cards as well as electronic check (e-check) may be used to pay the filing fee. A notice of the reporting requirement will be sent to the Registered Agent on file 60 days prior the report due date.

Beginning in the fall 2005, the annual report must be filed *electronically*. Please visit our website at www.nj.gov/njbgs for additional information about the annual report.

INSTRUCTIONS FOR BUSINESS ENTITY PUBLIC RECORD FILING

GENERAL INSTRUCTIONS AND DELIVERY/RETURN OPTIONS

1. Type or machine print all Public Records Filing forms, and submit with the correct FEE amount. (See FEE schedule on page 22).
2. Choose a delivery/return option:

   a. **Regular mail** - If you are sending work in via regular mail, use the correct address:

   New Jersey Department of the Treasury
   Division of Revenue/Corporate Filing Unit
   PO Box 308
   Trenton, NJ 08646-0308

   All processed mail-in work will be returned via regular mail. Providing a self-addressed return envelope will speed processing. Otherwise, on a cover letter, indicate the return address if other than the registered office of the business entity.

   b. **Expedited/Over-the-Counter** - If you are expediting a filing (8.5 business hour processing), make sure that you deliver over-the-counter to: 33 W. State Street, 5th Floor, Trenton, NJ 08608-1214, or have a courier/express mail service deliver to this address. Do not use USPS overnight delivery. Be sure to provide instructions as to how the filing is to be sent back to you: regular mail; front desk pick-up at 33 W. State Street; or delivery by courier/express mail. If you use a courier or express mail service for return delivery, be sure to provide a return package and completed air bill showing your name or company name (in the "to" and "from" blocks) and your courier account number.

   Notes: Use an acceptable payment method for mail and over-the-counter work:

   - Check or money order payable to the Treasurer, State of NJ;
   - Credit card -MASTERCARD/VISA or DISCOVER (provide card number, expiration date and name/address of card holder);
   - Depository account as assigned by the Treasurer; or
   - Cash.

   For over-the-counter **AND** mail-in submissions, remember to provide the required number of copies of the Public Record Filing. Filings for for-profit entities are submitted in duplicate and non-profit filings are done in triplicate.

   c. **Facsimile Filing Service (FFS)** - Transmit your filings to (609) 984-6851. You may request 8.5 business hour processing (EXPEDITED SERVICE), or same business day processing (SAME DAY SERVICE). Processing includes document review, fee accounting and acknowledgment turnaround.

   Payment Methods - You may pay for services via credit card (Master Card/Visa, Discover and American Express) or depository account (one payment method per request).

   Delivery/Turnaround - *Barring difficulties beyond the Division of Revenue's control, including those that affect the Division of Revenue's data communication or data processing systems*, all EXPEDITED requests delivered to the FFS workstation between 8:30 a.m. and 5:00 p.m. on workdays will be processed and returned within 8.5 business hours, while SAME DAY requests delivered by 12:00 noon on work days will be processed by 5:00 p.m. the same day. Requests received during off hours, weekends or holidays will be processed on the next work day, in 8.5 business hours. In the event of down time, upon system recovery, requests will be processed in receipt date/time order.

   Cover Sheet - with your transmission, send a cover sheet entitled
   New Jersey Department of the Treasury
   Division of Revenue
   Facsimile Filing Service Request

   The cover sheet must include work request details: Name of firm or individual transmitting the service request; date of submission; depository account number or credit card number with expiration date; description of service requested e.g., "Certificate of Incorporation"; business name associated with the filing (proposed name for a new business entity); desired service level (EXPEDITED or SAME DAY); total number of pages in the request transmission, including cover sheet; and fax back number.

Note: The Division of Revenue will accept one filing per FFS. Requests lacking cover sheets or required cover sheet information may be rejected. Requests that do not contain a fax back number will not be processed. Also, if a service level is not specified, the Division of Revenue will assume that the request is for EXPEDITED service.

The Division of Revenue will make three attempts to transmit to the fax back number you provide. If the transmissions are unsuccessful, the Division of Revenue will send acknowledgments of completed filings to the registered office of the business entity involved via regular mail; or hold rejections in a pending file for two weeks, and dispose of the material thereafter.

Receiving Processed Work Back - For accepted work, the Division of Revenue will enter your Public Records Filing and Consolidated Registration application, and fax back an FFS Customer Transmittal with a copy of the approved Public Records Filing form stamped "FILED". For rejected work, the Division of Revenue will fax a FFS Customer Transmittal and Rejection Notice. If your submission is rejected, correct all defects and resubmit your filing as a new FFS request.

PAGE 23 INSTRUCTIONS

LINE BY LINE REQUIREMENTS FOR Public Records FILING

Item 1 **Business Name** - Enter a name followed by an acceptable designator indicating the type of business entity--for example: Inc., Corp., Corporation, Ltd., Co., or Company for a corporation; Limited Liability Company or L.L.C. for a Limited Liability Company; Limited Partnership or L.P. for a Limited Partnership; Limited Liability Partnership or L.L.P. for a Limited Liability Partnership.

Note: The Division of Revenue will add an appropriate designator if none is provided.

Remember that the name must be distinguishable from other names on the State's data base. The Division of Revenue will check the proposed name for availability as part of the filing review process. If desired, you can reserve/register a name prior to submitting your filing by obtaining a reservation/registration. For information on name availability and reservation/registration services and fees, visit the Division's Web site at http://www.state.nj.us/njbgs/ or call (609) 292-9292 Monday - Friday, 8:30 a.m.- 4:30 p.m.

Item 2 **Type of Business Entity** - Enter the two or three letter code that corresponds with the type of business you are forming/registering:

Statutory Authority	Entity Type	Type Code
Title 14A	Domestic Profit	**DP**
For-Profit Corp.	Domestic Professional	**PA**
	Foreign Profit (Incl. Foreign Professional Corp.)	**FR**
	Foreign Profit "Doing Business As"	**DBA**
Title 15A Non-Profit Corp.	Domestic Non-Profit	**NP**
	Foreign Non-Profit	**NF**
Title 42:2B Limited Liability Co.	Domestic LLC	**LLC**
	Foreign LLC	**FLC**
Title 42:2A Limited Partnership	Domestic LP	**LP**
	Foreign LP	**LF**
Title 42 Limited Liability Partnership	Domestic LLP	**LLP**
	Foreign LLP	**FLP**

Item 3 **Business Purpose** - Provide a brief description of the business purpose for the public record. If the business is a domestic for-profit corporation, you may leave this field blank and thereby rely on the general purpose clause provided in N.J.S.A. 14A: "The purpose for which this corporation is organized is(are) to engage in any activity within the purposes for which corporations may be organized under N.J.S.A. 14A:1-1 et seq."

Item 4 **Stock** - Domestic for-profit corporations only, list total shares.

Item 5 **Duration** - List the duration of the entity. If the duration is indefinite or perpetual, leave the field blank.

Item 6 **State of Formation/Incorporation**- Foreign entities only, list home state.

Item 7 **Date of Formation/Incorporation** - Foreign entities only, list the date of incorporation/formation in home state.

Item 8 **Contact Information** - Provide the following information:

a) **Registered Agent** - Enter one agent only. The agent may be an individual or a corporation duly registered, and in good standing with the State Treasurer.

b) **Registered Office** -Provide a New Jersey street address. A PO Box may be used only if the street address is listed as well.

c) **Main Business Address** - List the main business address.

Item 9 **Management** - For profit and professional corporations list initial Board of Directors, minimum of 1; domestic non-profits list Board of Trustees, minimum of 3; limited partnerships list all General Partners.

Item 10 **Incorporators** - Domestic profit, professional and non-profit corporations only, list incorporators, minimum of 1.

Signature Requirements for Public Records Filing:
The incorporator(s) and only the incorporator(s) may sign domestic profit, professional and non-profit corporate filings. Only the president, VP or Chief Executive Officer may sign foreign corporate filings. ALL general partners must sign limited partnership filings. ANY authorized representative may sign domestic or foreign limited liability company filings, while any authorized partner may sign domestic or foreign limited liability partnership filings.

PAGE 24 INSTRUCTIONS

Item 11 Provide additional "Entity-Specific" information as applicable.

Nonprofit corporations wanting Federal IRC section 501(c)(3) status are advised to consult the IRS concerning IRS required wording. The IRS telephone number is 1-877-829-5500, and the website is at www.irs.gov.

CHECKLIST FOR PUBLIC RECORDS FILING

- Completed and signed Public Records Filing (pages 23 and 24) (*Note: Use appropriate envelope supplied - P.O. Box 308*)
- Filing fee using an acceptable payment method.
- Transmittal letter or service request sheet with instruction for returning completed work (mail and over-the-counter requests)
- Cover sheet listing work request details (FAX Filing Requests)

CHECKLIST FOR BUSINESS REGISTRATION APPLICATIONS

- Completed and signed Registration Application (pages 17-19)
- Completed and signed NJ-REG-L (Cigarette and Motor Fuel License Applications only) or CM-100 (Combined Cigarette License Application , if applicable).
- Completed and signed CBT-2553 (S Corporation Election) if applicable

Delivery Options for:

Public Records Filings:

Mail:	PO Box 308, Trenton, NJ 08646
Over-The-Counter:	33 West State St 5th Floor Trenton, NJ 08608-1214
Phone:	(609) 292-9292
FAX:	*(609) 984-6851*

Business Registration Application:

Mail:	PO Box 252, Trenton, NJ 08646-0252
Overnight:	33 West State St , Trenton, NJ 08608
FAX:	(609) 292-4291

FEE SCHEDULE
(Revised 4/20/2011)

Fax Filing Service Fees

Each EXPEDITED FFS request is subject to a $15 fee, plus 10 cents per page fee for all accepted filings that are FAXED back for all Title 14A, Title 15A, and LP transactions.
For LLCs and LLPs, each EXPEDITED FFS request is subject to a $25 fee, plus 10 cents per page fee for all accepted filings that are FAXED back.

- Each SAME DAY FFS request is subject to a $50 fee, plus a 10 cents per page fee, for all accepted filings that are FAXED back.
- These fees are in addition to the basic statutory fees associated with the filing itself.
- We also offer a one & two hour expedited service. The fees per filing are $1,000 and $500 respectively

BASIC FILING FEES

- *Filing fee for all domestic entities, except non-profits, is $125 per filing; non-profit filing fee is $75 per filing.*
- Filing fee for all foreign entities is $125 per filing.

SERVICE FEES AND OTHER OPTIONAL FEES (All added to basic filing fee, if selected.)

- Expediting Service Fee (8.5 business hours) is $15 per filing request for Title 14A, Title 15A and LP transactions.
- Expediting Service Fee (8.5 business hours) is $25 per filing request for LLCs and LLPs.
- Same Day Fee is $50 per filing request.
- Alternate Name Fee is $50 for each name.
- FAX Page Transmission Fee is $1.00 per page for all filings that are FAXED back.
- Certified Copies of Accepted Filings are $25 for each filed entity.

Mail to: PO Box 308
Trenton, NJ 08646

STATE OF NEW JERSEY
DIVISION OF REVENUE

Overnight to: 33 West State St.
5th Floor
Trenton, NJ 08608-1214

"FEE REQUIRED"

PUBLIC RECORDS FILING FOR NEW BUSINESS ENTITY

Fill out all information below INCLUDING INFORMATION FOR ITEM 11, and sign in the space provided. Please note that once filed, this form constitutes your original certificate of incorporation/formation/registration/authority, and the information contained in the filed form is considered public. Refer to the instructions for delivery/return options, filing fees and field-by-field requirements. Remember to remit the appropriate fee amount. Use attachments if more space is required for any field, or if you wish to add articles for the public record.

1. **Business Name**:

2. **Type of Business Entity:** ___ ___ ___
(See Instructions for Codes, Page 21, Item 2)

3. **Business Purpose :**
(See Instructions, Page 22, Item 3)

4. **Stock** (Domestic Corporations only; LLCs and Non-Profit leave blank):

5. **Duration** (If Indefinite or Perpetual, leave blank):

6. **State of Formation/Incorporation** (Foreign Entities Only):

7. **Date of Formation/Incorporation** (Foreign Entities Only):

8. **Contact Information**:
Registered Agent Name: _____

Registered Office:
(Must be a New Jersey street address)

Street _____

City _____ Zip _____

Main Business or Principal Business Address:

Street _____

City _____ State _____ Zip _____

9. **Management** (Domestic Corporations and Limited Partnerships Only)
- For-Profit and Professional Corporations list initial Board of Directors, minimum of 1;
- Domestic Non-Profits list Board of Trustees, minimum of 3;
- Limited Partnerships list all General Partners.

Name	Street Address	City	State	Zip

The signatures below certify that the business entity has complied with all applicable filing requirements pursuant to the laws of the State of New Jersey.

10. **Incorporators** (Domestic Corporations Only, minimum of 1)

Name	Street Address	City	State	Zip

Signature(s) for the Public Record (See instructions for Information on Signature Requirements)

Signature	Name	Title	Date

11. Additional Entity - Specific Information

A. Domestic Non-Profit Corporations (Title 15A) - For IRS exemption considerations, see instructions.

1a. The corporation shall have members: . . . . . ☐ Yes ☐ No

If yes, qualification shall be:

☐ As set forth in the by-laws or, ☐ As set forth herein:

1b. The rights and limitations of the different classes of members shall be:

☐ As set forth in the by-laws or, ☐ As set forth herein:

2. The method of electing the trustees shall be:

☐ As set forth in the by-laws or, ☐ As set forth herein:

3. The method of distribution of assets shall be:

☐ As set forth in the by-laws or, ☐ As set forth herein:

B. Foreign Corporations - Profit, Non-Profit and Foreign Legal Professional (Titles 14A and 15A)

Attach a certificate of good standing/existence from the state of incorporation not greater than 30 days old to this form.

C. Limited Partnerships (Title 42:2A)

1. Set forth the aggregate amount of cash and a description and statement of the agreed value of other property or services contributed (or to be contributed in the future) by all partners:

2. Do the limited partners have the power to grant the right to become a limited partner to an assignee of any part of their partnership . . . . . ☐ Yes ☐ No

   If yes, list the terms/conditions of that power:

3. Do the limited partners have the right to receive distributions from a partner which includes a return of all or any part of the partner's contributions? . . . . . ☐ Yes ☐ No

   If yes, list the applicable terms:

4. Do the general partners have the right to make distributions to a partner which includes a return of all or any part of the partner's contributions? . . . . . ☐ Yes ☐ No

   If yes, list the applicable terms:

5. What are the rights of the remaining general partners to continue the business in the event that a general partner withdraws? List below:

D. Foreign Limited Partnerships (Title 42:2A)

Set forth the aggregate amount of cash and a description and statement of the agreed value of other property or services contributed (or to be contributed in the future) by all partners:

Mail to: PO Box 308
Trenton, NJ 08646

FEE REQUIRED

STATE OF NEW JERSEY
DIVISION OF REVENUE

Overnight to: 33 West State St.
5th Floor
Trenton, NJ 08608-1001

REGISTRATION OF ALTERNATE NAME

C-150G

Complete the following applicable information, and sign in the space provided. Please note that once filed, the information contained in the filed form is considered public. **Refer to the instructions on page 26 for filing fee and field-by-field requirements.** Remember to remit the appropriate fee amount. Use attachments if more space is required for any field.

Check Appropriate Statute:

☐ Title 14A:2-2.1 (2) New Jersey Business Corporation Act

☐ Title 15A:2-2-3 (b) New Jersey Nonprofit Corporation Act

☐ Title 42:2B-4 Limited Liability Company

☐ Title 42:2A-6 Limited Partnership

Pursuant to the provisions of the appropriate statute, checked above, of the New Jersey Statutes, the undersigned corporation/business entity hereby applies for the registration of an Alternate Name in New Jersey for a period of five (5) years, and for that purpose submits the following application:

1. Name of Corporation/Business: _____

2. NJ 10-digit ID number: _____

3. Set forth state of Original Incorporation/Formation: _____

4. Date of Incorporation/Formation: _____

   Date of Authorization (Foreign): _____

5. Alternate Name to be used: _____

6. State the purpose or activity to be conducted using the Alternate Name: _____

7. The Business intends to use the Alternate Name in this State.

8. The Business has not previously used the Alternate Name in this State in violation of this Statute, or; if it has, the month and year in which it commenced such use is: _____

Signature requirements:

For Corporations	Chairman of the Board., President, Vice-President
For Limited Partnerships	General Partner
For all Other Business Types	Authorized Representative

_____ SIGNATURE:

_____ TITLE:

_____ NAME (please type):

_____ DATE:

THE PURPOSE OF THIS FORM IS TO SIMPLIFY THE FILING REQUIREMENTS. IT DOES NOT REPLACE THE NEED FOR COMPETENT LEGAL ADVICE.

- Instructions -
Registration of Alternate Name (Form C-150G)

Page 25 Instructions -

Important: The completion of all items is mandatory in order to process your application.

First, check off the Statutory Authority that applies to your business.

Item 1 - Enter the name of the corporation/business exactly as it appears on the records of the Treasurer of the State New Jersey.

Item 2 - Enter the 10-digit Corporation/Business ID number as issued by the State of New Jersey.

Item 3 - Enter the name of the State in which the corporation was incorporated.

Item 4 - Enter the date of incorporation (domestic corporations) or the date of authorization (foreign corporations).

Item 5 - Enter the alternate name that you wish to have registered.

Warning: Do Not Use a name that is prohibited by other New Jersey State Laws - for example, those governing banking, insurance, and real estate, or involving the Professional Services Act in Title 14A. While checking on usage limitations is not a mandatory review element for the Corporate Filing Section, the Section will reject or void filings upon advice and guidance of regulatory and licensing authorities. The filer is responsible for researching regulatory and licensing issues.

Item 6 - State the purpose of the business or the primary type of activity performed by the business, using the alternate name given above.

Item 7 - No entry is required.

Item 8 - If the alternate name was previously used, enter the month and year such use commenced.

ATTESTATIONS:

Form C-150G provides the following statements: 1) the corporation intends to use the alternate name in New Jersey and 2) that the corporation has not used the name in violation of the law, or if it has, the month/year in which it commenced such use.

EXECUTION:

You must have the correct business representative sign and date form C-150G before submitting. Refer to the specific requirements for each type of business.

FEE:

You must attach the mandatory fee of $50.00 to the completed C-150G application.

These documents should be filed in duplicate. Non-profits should file in triplicate.
Make checks payable to: **Treasurer, State of New Jersey**. (No cash, please)
Mail to: **NJ Division of Revenue, PO Box 308, Trenton, NJ 08646**

NEW JERSEY NEW HIRE REPORTING DIRECTORY

On March 5, 1998, Governor Whitman signed into law the New Jersey Child Support Act, P.L. 1998, C.1. The Act requires all New Jersey employers to report basic information about employees who are newly hired, rehired, or who return to work after a separation of employment. This information will be used principally to help locate parents who owe child support. It will also be used to identify recipients of public assistance and unemployment compensation who fail to report earnings.

If you are interested in reviewing either P.L. 1998, C.1 or the regulations promulgated by the Department of Human Services to implement the provisions of the law you may do so through the following sources: the law is available at the New Jersey State Law Library (609) 292-6230 and the regulations were published in the New Jersey State Register on June 1, 1998 and are available at most public libraries.

HOW IT WORKS

New Hire information provided by employers will be compiled on a computer file and will be compared to the database of individuals who are required to pay child support. When a "match" occurs, a notice is sent to the child support obligor's employer, notifying the employer to withhold child support and remit the funds in accordance with the income withholding notice.

The New Hire file is compared to databases of applicants and recipients of various compensation benefits. Match information is used in determining if these individuals are reporting earnings as required. This screening process will save taxpayers millions of dollars each year by preventing and detecting fraud.

WHO REPORTS

- All employers with business operations in New Jersey are required to submit New Hire Reports unless you are a multi-state employer and have notified the federal government as required by P.L. 104-193.
- Some payroll processing services automatically report newly-hired employees. If you use a payroll processing service, ask if they send reports on behalf of your organization.

WHO MUST BE REPORTED

- All newly hired employees who work in New Jersey must be reported. If you are unsure whether an individual is an "employee," consult New Jersey Law P.L. 1998, C.1.
- Employees who are returning to the payroll after a lapse in employment and for whom a W-4 must be completed.

WHEN TO SEND REPORTS

- If reporting through electronic media, submit the new hire report within 15 days of the employee's first day on the job.
- If submitting by any other means, submit within 20 days of the employee's first day on the job.

QUARTERLY WAGE REPORTS SUBMITTED TO THE NJ DEPARTMENT OF THE TREASURY, DIVISION OF REVENUE, DO NOT SATISFY THE OBLIGATION TO SUBMIT TIMELY NEW HIRE REPORTS

WHAT TO REPORT

- The employer's Federal Employer Identification Number (FEIN), including company name and address.
- The employee's Social Security number, name and address.
- Employee's date of birth, if available.
- Employee's date of hire, optional (currently reported by many payroll processing companies).

HOW TO REPORT

Mail: New Hire Operations Center
PO Box 4654
Trenton, NJ 08650-4654

Toll Free Numbers:
FAX: 1-800-304-4901
Telephone: 1-877-NJ-HIRES

Online:
www.nj-newhire.com

Contact our New Hire Operations Center at (toll-free) 1-877-NJ-HIRES to obtain a version of this document in Spanish.

Para obtener una versi n en español de este documento o para recibir ayuda, por favor comuniquese con nuestro Centro de operaciones gratis para nuevos empleados al (toll-free) 1-877-NJ-HIRES.

REPORTING FORMATS (Please choose only 1 of the following 4 reporting methods)

1. **Paper Lists or Printouts:** This method can be used for reporting several newly hired employees at once. Mail lists to our New Hire Operations Center or fax lists to 800-304-4901, using the following format:

PAPERLIST or PRINTOUTS

Federal Employer Identification Number (FEIN): **000112222**
Employer Payroll Address: **Wigit International, Inc.**
75 Curbside Lane
Somewhere, NJ 08601

SSN	First Name	MI	Last Name	Address	City	State	Zip	Date of Hire (Opt)	Date of Birth (If Available)	Gender (Optional)
838-23-6777	ROBERT	C	CLARKE	34 PERKINS DR	NEWBURN	NJ	08652	10/23/97	08/06/59	M
031-21-9941	ANGELA	R	SMITH	111 MAIN ST	TRENTON	NJ	08603	10/06/97	12/03/57	F
111-52-3563	DAVID	J	CARBO	12 GREEN ST	READING	NJ	08127	10/03/97	04/26/66	M

2. **NJ New Hire Reporting Form:** The attached form can be used to report individual employees and can be photocopied. Refer to it for instructions for completing the required information. Mail a copy to our New Hire Operation Center or Fax it to 800-304-4901. To obtain copies of these forms visit our World Wide Web site at http://www.nj-newhire.com.

3. **A Copy of a W-4 Form:** Employers may also use W-4 forms to report. After the employee completes his or her information (lines 1-7), add the employer's name, and address, (line 8) and FEIN (line 10). To obtain copies of W-4 forms, call the U.S. Internal Revenue Service at (800) 829-3676, or visit the IRS's World Wide Web site at http://www.irs.ustreas.gov.

4. **Electronic Media:** Call the NJ Operations Center at (toll-free) 1-877-NJ-HIRES, for technical support, for certification information, and mailing of electronic media to our New Hire Operations Center. Acceptable electronic media are 3.5" diskettes, round magnetic tapes, and cartridges.

MULTI-STATE REPORTING BY EMPLOYERS

Beginning October 1, 1997, an employer that has employees in two or more states and transmits reports electronically may report all new hires to one state if the employer does both of the following:

(1) Notifies the United States Secretary of Health & Human Services, in writing, of which state the employer has designated to receive the report.

(2) Transmits the report to that state in compliance with federal and state law.

If you are a multi-state employer and you elect to send New Hire reports to New Jersey, you must first notify the federal government of your request at the following address:

Department of Health and Human Services
Federal Office of Child Support Enforcement
Multi-state Employer Registration
Post Office Box 509
Randallstown, Maryland 21133
202-401-9267

QUESTIONS

Please direct any questions regarding New Hire Reporting to the New Jersey Operations Center at www.nj-newhire.com or our e-mail address at newjersey@nj-newhire.com or call customer service directly at 1-877-NJ-HIRES (toll free).

STATE OF NEW JERSEY NEW HIRE REPORTING FORM

Please mail to: New Jersey New Hire Operations Center, PO Box 4654, Trenton, NJ 08650-4654

TO ENSURE ACCURACY, PLEASE PRINT (OR TYPE) NEATLY IN UPPER-CASE LETTERS AND NUMBERS, USING A DARK, BALL POINT PEN

EMPLOYER FEDERAL EIN __ - _____

EMPLOYER INFORMATION:

Employer Name (name, d/b/a, etc.) _____

Employer Payroll Address

_____

_____

Employer Payroll City _____ State __ Zip Code + 4 (optional) _____ ____

EMPLOYEE INFORMATION:

Employee Social Security Number ___ - __ - ____

First Name _____ MI (opt.) _ Last Name _____

Employee Address

_____

_____

City _____ State __ Zip Code + 4 *(optional)* _____ ____

Date of Hire *(optional)* __ __ ____ (M M D D Y Y Y Y)

Date of Birth *(if available)* __ __ ____ (M M D D Y Y Y Y)

Gender *(optional)* ☐ Male ☐ Female

THIS FORM MAY BE REPRODUCED

EMPLOYER FEDERAL EIN __ - _____

EMPLOYEE INFORMATION:

Employee Social Security Number ___ - __ - ____

First Name _____ MI (opt.) __ Last Name _____

Employee Address

_____

_____

City _____ State __ Zip Code + 4 *(optional)* _____ ____

Date of Hire *(optional)* __ __ __ __ ____ (M M D D Y Y Y Y)

Date of Birth *(if available)* __ __ __ __ ____ (M M D D Y Y Y Y)

Gender *(optional)* ☐ Male ☐ Female

EMPLOYEE INFORMATION:

Employee Social Security Number ___ - __ - ____

First Name _____ MI (opt.) __ Last Name _____

Employee Address

_____

_____

City _____ State __ Zip Code + 4 *(optional)* _____ ____

Date of Hire *(optional)* __ __ __ __ ____ (M M D D Y Y Y Y)

Date of Birth *(if available)* __ __ __ __ ____ (M M D D Y Y Y Y)

Gender *(optional)* ☐ Male ☐ Female

THIS FORM MAY BE REPRODUCED

The Child Support Program and Employers

The Child Support Program and Employers

Employers play a vital role in helping to ensure the financial security of millions of our nation's children by working cooperatively with the Child Support Enforcement Program.

The Child Support Enforcement Program has been at work since 1975 when it was established by Congress under Title IV-D of the Social Security Act to collect child support payments for children in single-parent families. Although it has expanded greatly since its inception, the program's goals are still the same:

To ensure that children are financially supported by both parents

To reduce public assistance expenditures

State and local programs provide five basic child support enforcement services:

1. Locating non-custodial parents
2. Establishing paternity (legal fatherhood)
3. Establishing child support and medical support orders
4. Collecting and distributing child and medical support
5. Enforcing child and medical support orders

How Employers Are Helping

The following are some ways that employers who comply with child support laws help their communities:

Deducting for child and medical support obligations: Nearly 60% if all monies collected on behalf of America's children is collected by employers through income withholding.

Saving taxpayers' dollars: Child support collections reimburse public assistance spending and reduce costs for other social programs such as Medicaid and food stamps because fewer children remain in poverty. The Child Support Enforcement Program reduces government spending on welfare by increasing child support collections for families who would otherwise be forced to seek public assistance.

Prevent or reduce fraud: State agencies operating unemployment insurance and workers' compensation programs use new hire employment information to detect and prevent erroneous benefit payments and erroneous receipt of public assistance payments.

Employers' Responsibilities

New Hire Reporting

New hire reporting is the process by which you, as an employer, report information on your newly hired employees to a designated state agency shortly after the date of hire. New hire reports are matched against child support records at the state and national levels to locate parents who are not paying child support. This is especially helpful for interstate cases (in which one parent lives in a different state from his or her child), which are often the most difficult cases for states to resolve.

With new hire reporting, state child support enforcement agencies have the ability to issue income withholding orders--the most effective means of collecting child support--much more quickly.

The new hire report must include, at a minimum, the following information, found on a W-4 form:

Employee name, address, and Social Security number

Employer name, address, and Federal Employer Identification Number (FEIN)
(Some states may require or request additional data.)

Employers have 20 days to report their new hires to the state. (Some states have established more stringent reporting requirements.)

If you are reporting your new hire reports electronically or by magnetic media, you must report twice a month (if necessary).

Multistate Employers' New Hire Reporting Option

Multistate employers, those with employees working in more than one state and that report electronically, may select one of the following reporting options:

1. Report each newly hired employee to the state in which he/she is working, following the new hire regulations, requirements, and time frames of each state to which you report; or

2. Select one state where you have employees working and report all new hires to that state electronically.

If you choose the second option (to report new hire data on all employees to only one state), you *must notify* the Secretary of the U.S. Department of Health and Human Services as to which state you have designated to receive all your new hire information. For information on how to notify the Secretary:

Call the OCSE Information Line:
(202) 401-9267, 7:30 a.m. - 5:30 p.m. ET

Download (or complete on line) the Multistate Employer Notification Form from the following,OCSE employer web site address: http://www.acf.hhs.gov/programs/cse/newhire/employer/private/nh/newhire.htm.

Income Withholding

Income or wage withholding by employers is the most effective method of child support collection. Income withholding is the court-or administrative agency-ordered deduction of child and medical support obligations from a parent's income. The employer deducts the specified amount each pay period and sends it to the agency responsible for receiving and accounting for child support.

Direct income withholding allows one state to send an income withholding order to a non-custodial parent's employer in another state. While income withholding for child support is not new for employers, receiving an order directly from another state may be new to you.

Most states are now using a standard income withholding order developed by OCSE. If the income withholding order appears "regular on its face," you must honor it and

Provide a copy of the Order/Notice to the employee immediately.

Begin income withholding and send the payments to the address cited in the withholding Order/Notice.

Continue to honor the withholding Order/Notice until you receive official notification from the child support enforcement agency/court to stop or make a change to the withholding.

Income withholding for child and medical support has priority over all other legal processes against income except for federal tax liens that were served before the child support order was served.

Income withholding for child and medical support may not exceed the maximum amount allowed under the Consumer Credit Protection Act (CCPA) and similar state laws.

Medical Support

Medical support is a form of child support often provided as health care insurance under a parent's policy. If neither parent has health care insurance, the child support order may provide for a specific dollar amount to be deducted for medical purposes. Employers are required to honor medical support orders established under state law. A court or adminis-

trative agency may require your employee to provide health insurance for his/her dependents. Courts require coverage if it is available to an employee at a "reasonable cost," defined as coverage available through the employer or other group health insurance (for example, a union).

You may receive an order from the court or administrative agency to enroll an employee's dependents in an insurance plan and withhold premiums from the employee's wages. This order may be in addition to an order to withhold a monetary child support obligation.

What Do I Need to Know about Medical Support?

Employers and health insurance providers need to know that

The dependent(s) must be enrolled in a family insurance plan without regard to seasonal restrictions (i.e., open enrollment).

The dependent(s) may not be denied coverage on the grounds that the parents were never married, that the dependent is not claimed on the employee's federal income tax return, or that the dependent does not reside with the employee or in the insurer's service area.

The employee may not eliminate coverage of the dependent unless the employee provides written proof that the order is no longer in effect or that the dependent will be enrolled in a comparable health insurance plan elsewhere.

New Features to Help Employers

Centralized Collections

As of October 1, 1999, each state child support enforcement agency is required to have a centralized, computerized unit (State Disbursement Unit) for the collection and disbursement of child support. Therefore, you may no longer have to send checks to multiple localities in a state.

State Disbursement Units (SDUs) handle payments for all orders enforced by the child support enforcement agency, plus all private child support cases (non-IV-D cases) for which an order was issued on or after January 1, 1994, requiring income withholding as the method of payment.

Some states require all payments to be sent to the SDU.

Benefits of Centralized Collections

Reduced check processing cost

Reduced postage and handling cost

Opportunity to use electronic transmission of payments and payment information

Faster payments to children and families, resulting in fewer calls to employers and non-custodial parents

Many state child support agencies now offer payment by Electronic Funds Transfer/Electronic Data Interchange (EFT/EDI), which enables employers to transmit child support income withholdings electronically. All state child support agencies should be able to provide this service sometime in 1999.

EFT electronically transfers dollars from one bank account to another. EDI transfers information. Employers can now use EFT/EDI to transfer child support payments and remittance information simultaneously to the centralized SDUs. However, employers are not *required* to use EFT/EDI; it is optional.

Benefits of EFT/EDI

Faster and more efficient than mailing paper checks and remittance information

Saves postage and administrative processing costs

Reduces the chances of errors like unidentified payments

There is a specific format for EFT/EDI child support payments. If you are interested in using EFT/EDI to submit income withholdings, contact the state child support agencies to which you send income withholdings.

Where May I Go for Help?

For more information, contact your state child support enforcement office. State child support office numbers are listed on the following panel.

Contact the OCSE Information Line for new hire reporting: (202) 401-9267, 7:30 a.m.- 5:30 p.m. ET

Visit the OCSE web site:www.acf.dhhs.gov/programs/cse/ (Many states have links to this web site.)

New Hire Reporting -- Stock No. 017-091-00249-5, $3.50/copy

The ABCs of Child Support Enforcement: Employer Overview -- Stock No. 017-091-00248-7, $4.75/copy
The Employer's Desk Guide to Child Support -- Stock No. 017-091-00250-9, $23.00/copy

To order, call GPO'S Superintendent of Documents at (202) 512-1800, Mon.-Fri., 7:30 a.m. to 5:00 p.m. ET, or visit the GPO web site at http://bookstore.gpo.gov. There is a 25% discount on orders for more than 100 copies; the price includes shipping and handling.

State Child Support Enforcement Offices

State	Main Office #	Toll Free #
Alabama	(334) 242-9300	
Alaska	(907) 269-6900	1/800/478-3300 1
Arizona	(602) 252-4045	
Arkansas	(501) 682-8398	
California	(916) 654-1532	1/800/952-5253 1
Colorado	(303) 866-5994	
Connecticut	(860) 424-4989	1/800/647-8872 2 (information)
Delaware	(302) 577-4800	1/800/464-4357 1
Dist. of Columbia	(202) 724-1444	
Florida	(850) 488-4975	1/800/622-5437 2
Georgia	(404) 657-3851	1/800/227-7993 1
Guam	(671) 475-3360	
Hawaii	(808) 692-7000	1/888/317-9081 2
Idaho	(208) 334-5710	1/800/356-9868 2
Illinois	(217) 524-4602	1/800/447-4278 1
Indiana	(317) 233-5437	1/800/622-4932 2
Iowa	(515) 281-5580	1/888/229-9223 2
Kansas	(785) 296-3237	1/800/432-0152
Kentucky	(502) 564-2285	1/800/248-1163 2
Louisiana	(225) 352-4780	
Maine	(207) 287-2886	1/800/371-3101 1
Maryland	(410) 767-7619	1/800/332-6347 1
Massachusetts	(617) 626-4000	1/800/332-2733 2
Michigan	(517) 373-7570	
Minnesota	(651) 296-2542	
Mississippi	(601) 359-4861	1/800/948-4010 2 1/800/354-6039 1
Missouri	(573) 751-4301	1/800/859-7999 2
Montana	(406) 442-7278	1/800/346-5437 1
Nebraska	(402) 479-5555	1/800/831-4573 1
Nevada	(775) 687-4744	1/800/992-0900 1
New Hampshire	(603) 271-4427	1/800/852-3345 1
New Jersey	(609) 588-2915	
New Mexico	(505) 827-7200	1/800/288-7207 1 1/800-484-7631 2
New York	(518) 474-9081	1/800/343-8859 1
North Carolina	(919) 571-4114	1/800/992-9457 2
North Dakota	(701) 328-3582	1/800/231-4255 2
Ohio	(614) 752-6561	1/800/686-1556 1
Oklahoma	(405) 522-5871	1/800/522-2922 2
Oregon	(503) 986-5950	
Pennsylvania	(717) 787-3672	1/800/932-0211 2
Puerto Rico	(787) 767-1500	
Rhode Island	(401) 222-2847	1/800/638-5437 1
South Carolina	(803) 898-9341	1/800/768-5858 2
South Dakota	(605) 773-3641	
Tennessee	(615) 313-4880	1/800/838-6911 2
Texas	(512) 460-6000	1/800/252-8014 2
Utah	(801) 536-8500	1/800/257-9156 2
Vermont	(802) 241-2319	1/800/786-3214 2
Virgin Islands	(340) 775-3070	
Virginia	(804) 692-2458	1/800/468-8894 1
Washington	(360) 664-5000	1/800/442-5437 2
West Virginia	(304) 558-3780	1/800/249-3778 2
Wisconsin	(608) 266-9909	
Wyoming	(307) 777-6948	

1= In-State Only
2= Nationwide

Updated: 8/99

INSTRUCTIONS

BUSINESS CHANGE AND AMENDMENT FORM (REG-C-L and REG-C-EA)

I. GENERAL INSTRUCTIONS

A. Use the appropriate form for filing:

1. **Sole Proprietorships and Partnerships** may use Sections A - F of the return to report changes in tax/wage registration, and mail changes to the Division of Revenue, Client Registration Bureau, PO Box 252, Trenton, NJ 08646-0252.

2. **Business Entities** - i.e. Foreign or domestic corporations, limited partnerships, limited liability companies and limited liability partnerships, may use Section A -F (page 37) to report changes in address, seasonal business cycles or tax/wage collection status *only*. **Amendments** to articles recorded in the original certificate of the business entity, including name changes, must be reported on page 39 (REG-C-EA). Business entities may submit Changes/Amendments through one of the options listed in these instructions (page 21) along with the correct FEE amount for filing an amendment. (See FEE Schedule, page 22).

NJ authorized corporations **may not use** the Business Change/Amendment Form to DISSOLVE, CANCEL, WITHDRAW, MERGE OR CONSOLIDATE. Contact the Division of Revenue at (609) 292-9292 to obtain forms and instructions for these transactions. These forms may also be downloaded from the New Jersey Business Gateway Service at www.state.nj.us/njbgs/.

REMEMBER TO TYPE OR MACHINE PRINT ALL AMENDMENT FILING SUBMISSIONS.

B. For Delivery/Return Options for Amended Business Filings, please see page 21, items 2a-2c.

C. Fee Schedule for Business Entity Amendment Filings

1. **Basic Filing Fees**

   a. Filing fees for all corporate and limited partnership amendments is $75 per filing.

   b. Filing fee for all limited liability company and limited liability partnership amendments is $100 per filing.

   c. Filing fee for corporate and limited partnership agent changes is $25 per filing.

   d. Filing fee for limited liability company and limited liability partnership agent changes is $25 per filing.

2. **Service Fees and Other Optional Fees** *(All added to basic fees above if selected, see page 21 Items 2a-2c for service options)*

   a. Expedited service per filing request for corporations, non-profits and LP transactions is $15.00. Expedited service per filing for LLC and LLP transactions (8.5 business hour turnaround for over-the-counter and FAX requests) is $25.00.

   b. Same day service for FAX requests only, fee is $50.00 per filing.

   c. Fax page transmission, fee is $1 per page for all filings that are FAXED back through the FAX filing service.

   d. Certified copy fee for accepted filings is $25 per copy.

II. LINE BY LINE REQUIREMENTS FOR BUSINESS AMENDMENT FILING (REG-C-EA)

A. **Business Name and NJ 10-digit ID number** - List the Business Entity name as currently reflected on the State's public records system and the NJ 10-digit ID number.

B. **Statutory Authority for Amendment** - In accordance with the following table, state the statutory authority for the amendment. Business entities seeking only to change registered office/agent may leave this blank.

Business Entity Type	Amendment By:	Statutory Authority (NJSA Title) to Enter in Field B
Domestic Profit Corps	Incorporators	14A:9-1 et seq.
Domestic Non-Profit Corps		15A:9-1 et seq.
Domestic Profit Corps	Shareholders	14A:9-2(4) & 14A:9-4(3)
Domestic Non-Profit Corps	Members or Trustees	15A:9-4
Foreign Profit Corps	The Business Entity	14A:13-6
Foreign Non-Profit Corps		15A:13-6
All Limited Liability Companies	The Business Entity	42:2B
All Limited Partnerships	The Business Entity	42:2A

C-E. **Amendment Details** - List the Article being amended and the type of certificate being amended. Recite the details of the amendment, including a new name change if applicable. Provide other provisions and an adoption date. The "Other Provisions" field may be used to indicate the adoption of an Alternate name ("Doing Business As") name.

If you are changing the corporate name, provide a designator that indicates the type of business entity--for example: Inc, Corp., Corporation, Ltd., Co., or Company for a corporation; Limited Liability Company or L.L.C. for a Limited Liability Company; Limited Partnership or L.P. for a Limited Partnership, Limited Liability Partnership or L.L.P. for Limited Liability Partnership.

The Division of Revenue will add an appropriate designator if none is provided.

** Remember that the name must be distinguishable from other names on the State's data base. The Division of Revenue will check the proposed name for availability as part of the filing process. If desired, you can reserve/register a name prior to submitting your filing. To obtain information about reservation/registration services and fees, visit the Division's Web site at www.state.nj.us/njbgs/ or call (609) 292-9292 Monday-Friday, 8:30 a.m. - 4:30 p.m.

F. **Certification of Consent/Voting** - If applicable, pursuant to the statutes listed, provide the requested information on consent/voting relative to the proposed amendment. MARK THE METHOD of consent or voting employed to adopt the amendment, and where applicable, provide the requested details associated with the chosen method.

G. **Change of Agent/Office** - If you are changing the registered agent or office or both, provide the following information as applicable:

1. **New Registered Agent** - Enter one agent only - the agent may be an individual or a corporation duly registered and in good standing with the State Treasurer; and/or
2. **New Registered Office** - Provide a New Jersey street address. A Post Office Box may be used only if the street address is listed as well.

H. **Signatures for the Public Record** - If a corporate amendment is being filed by the incorporators, then the incorporators and only the incorporators may sign. For all other corporate amendments, the Chairman of the Board, president or vice-president must sign. For Limited partnerships, at least one general partner must sign. For all other entities, an authorized partner or representative must sign.

REG-C-L
(8-05)

STATE OF NEW JERSEY - DIVISION OF REVENUE
REQUEST FOR CHANGE OF REGISTRATION INFORMATION

MAIL TO: PO BOX 252
TRENTON, NJ
08646-0252
NO FEE REQUIRED

Use this form to report any change in filing status, business activity, or to change your identification information such as identification number, business and/or trade name, business address, mailing address, etc. **DO NOT** use this form for a change in ownership or an incorporation of a business. A NJ-REG must be completed for these changes.

A. CURRENT INFORMATION (must be completed to process this form)

FEIN _____

Name _____

Address _____

B. CHANGES TO IDENTIFICATION INFORMATION

FEIN [ ][ ] - [ ][ ][ ][ ][ ][ ][ ] Reason for change of FEIN _____

Business Name _____
(Corporations authorized by the NJ State Treasurer must file a corporate name change amendment, pg. 39)

Trade Name _____

Business Location: (Do not use P. O. Box for location address)

Street _____

City _____ State [ ][ ]

Zip Code [ ][ ][ ][ ][ ] - [ ][ ][ ][ ]
(Give 9-digit Zip)

Mailing Name and Address:

Name _____

Street _____

City _____ State [ ][ ]

Zip Code [ ][ ][ ][ ][ ] - [ ][ ][ ][ ]
(Give 9-digit Zip)

C. Contact Information: Contact Person: _____ Title: _____

Daytime Phone: ( ) _____ - _____ E-mail address: _____

D. IF SEASONAL, CIRCLE MONTHS BUSINESS WILL BE OPEN:

JAN FEB MAR APR MAY JUN JUL AUG SEPT OCT NOV DEC

E. CHANGES IN OWNERSHIP OR CORPORATE OFFICERS

- Name (Last Name, First, MI) - Indicate new or resigning officer/owner and effective date of change	- Social Security Number - Title	- Home address (Street, City, State, Zip)	% Ownership

F. CHANGES IN FILING STATUS AND BUSINESS ACTIVITY

Proprietorship/Partnership Date

☐ Business Sold or Discontinued _____

☐ Business Incorporated _____

☐ Owner Deceased _____

Corporate Entities

Important: Corporate entities may not use this form to dissolve, cancel, withdraw, merge, or consolidate. Forms and Instructions for these changes may be obtained online at www.state.nj.us/njbgs/ or by calling the Division of Revenue at (609) 292-9292.

Name and Address of New Owner or Survivor of Merger _____

Date Ceased Collecting Sales Tax _____ Date Ceased Renting Motor Vehicles _____

Date Ceased Paying Wages _____ Date Ceased Sale of New Tires/Motor Vehicles _____

List any new State tax for which this business may be eligible: Tax: _____ Effective Date: _____

Signature _____ Date _____

Title _____ Telephone ( ) _____

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REG-C-EA
(08-05)

STATE OF NEW JERSEY
DIVISION OF REVENUE

Mail to: PO Box 308
Trenton, NJ 08646

BUSINESS ENTITY AMENDMENT FILING

FEE REQUIRED

Complete the following information and sign in the space provided. Please note that once filed, the information on this page is considered public. Refer to the instructions for delivery/return options, filing fees and field-by-field requirements. Remember to remit the appropriate fee amount for this filing. Use attachments if more space is required for any field, or if you wish to add articles for the public record.

A. Business Name: _____

Business Entity NJ 10-digit ID number: ___ ___ ___ ___ ___ ___ ___ ___ ___ ___

B. Statutory Authority for Amendment: _____ (See Instructions for List of Statutory Authorities)

C. ARTICLE _____ OF THE CERTIFICATE of the above referenced business is amended to read as follows. (If more space is necessary, use attachment)

D. Other Provisions: (Optional) _____

E. Date Amendment was Adopted: _____

F. CERTIFICATION OF CONSENT/VOTING: (If required by one of the following laws cited, certify consent/voting)
N.J.S.A. 14A:9-1 et seq. or N.J.S.A 15A:9-1 et seq.. Profit and Non-Profit Corps. Amendment by the Incorporators
☐ Amendment was adopted by unanimous consent of the Incorporators.

N.J.S.A 14A:9-2(4) and 14A:9-4(3), Profit Corps., Amendment by the Shareholders
☐ Amendment was adopted by the Directors and thereafter adopted by the shareholders.
Number of shares outstanding at the time the amendment was adopted _____, and total number of shares entitled to vote thereon _____. If applicable, list the designation and number of each class/series of shares entitled to vote:

List votes for and against amendment, and if applicable, show the vote by designation and number of each class/series of shares entitled to vote:

Number of Shares Voting for Amendment | Number of Shares Voting Against Amendment

** If the amendment provides for the exchange, reclassification, or cancellation of issued shares, attach a statement indicating the manner in which same shall be effected.

N.J.S.A. 15A:9-4, Non-profit Corps., Amendment by Members or Trustees
The corporation has ☐ does not have ☐ members.
If the corporation has members, indicate the number entitled to vote _____, and how voting was accomplished:

☐ At a meeting of the corporation. Indicate the number VOTING FOR _____ and VOTING AGAINST _____. If any class(es) of members may vote as a class, set forth the number of members in each class, the votes for and against by class, and the number present at the meeting:

Class	Number of Members	Voting for Amendment	Voting Against Amendment

☐ Adoption was by unanimous written consent without a meeting.

If the corporation does not have members, indicate the total number of Trustees _____, and how voting was accomplished:
☐ At a meeting of the corporation. The number of Trustees VOTING FOR _____ and VOTING AGAINST _____.
☐ Adoption was by unanimous written consent without a meeting.

G. AGENT/OFFICE CHANGE
New Registered Agent: _____
Registered Office: (Must be a NJ street address)
Street _____ City _____ Zip _____

H. SIGNATURE(S) FOR THE PUBLIC RECORD ***(See Instructions for Information on Signature Requirements)***

Signature _____ Title _____ Date _____

Signature _____ Title _____ Date _____

The above-signed certifies that the business entity has complied with all applicable NJ statutory filing requirements

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CBT-2553
(8-05)

State of New Jersey
Division of Taxation

New Jersey S Corporation or New Jersey QSSS Election

Check the appropriate box: ☐ Initial S Corporation Election ☐ New Jersey QSSS Election (See Part V) ☐ Change in S or QSSS Corporation Shareholders
IMPORTANT: This form only has to be filed once. There is no renewal required. Please Note: All changes can be filed with the S corporation final return.

Part I Corporate Information (Type or Print)

Name of Corporation	Federal Employer Identification Number
Mailing Address	New Jersey Corporation Number
City or Town, State and ZIP Code	Name and telephone number of corporate officer or legal representative ( ) -
Check here ☐ if the corporation has changed its name or address in the past 12 months	Date of Incorporation / / — State of Incorporation

Election Information

Enter the effective date of the Federal S corporation election ____/____/____ (month day year) Applied for ☐

New Jersey S corporation or New Jersey QSSS election is to be effective for tax year beginning ____/____/____ (month day year) ending ____/____/____ (month day year)

NOTE: If this election takes effect for the first tax year the corporation exists, enter for item 2 and item 3, the month, day and year of the earliest of the following: (1) date the corporation first had shareholders, (2) date the corporation first had assets, or (3) date the corporation began doing business.

If the accounting period you enter is for an automatic 52-53 week tax year, check here ☐

Part II Shareholder's Consent Statement

By signing this election, we the undersigned shareholders, consent (1) to the corporation's election to be treated as a New Jersey S corporation under N.J.S.A. 54:10A-1, et seq., (2) that New Jersey shall have the right and jurisdiction to tax and collect the tax on each shareholder's S corporation income, as defined in N.J.S.A. 54A:5-10 and (3) such right and jurisdiction shall not be affected by a change of a shareholder's residency, except as provided in N.J.S.A. 54A:1-1, et seq. Shareholders must sign, date and provide the requested information below. For the original or initial election to be valid, the consent of each shareholder, person having a community property interest in the corporation's stock, and each tenant in common, joint tenant, and tenant by the entirety must appear below or be attached to this form. If more space is needed, a continuation sheet reporting the exact information for additional shareholders or a second consent statement must be attached to this form.

Name of each shareholder, person having a community property interest in the corporation's stock, and each tenant in common, joint tenant, and tenant by the entirety. (A husband and wife (and their estates) are counted as one shareholder).	*** Signatures must be provided *** Signature	Date	Stock Owned: Number of shares	Stock Owned: Dates acquired	Social Security Number or Employer Identification Number for an estate or qualified trust	* Shareholder's state of residency
					/ /	
					/ /	
					/ /	
					/ /	
					/ /	

* You must provide the address of any shareholder who is not a resident of New Jersey on a rider and attach it to this form.

Part III Corporation's Consent Statement

The above named corporation consents (1) to the election to be treated as a New Jersey S corporation under N.J.S.A. 54:10A-1, et seq., (2) to fulfill any tax obligations of any nonconsenting shareholder who was not an initial shareholder as required by any tax law in the State of New Jersey including the payment of tax to the State of New Jersey on behalf of such shareholder. (An authorized officer must sign and date below.)

Under penalties of perjury, I declare that I have examined this election, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.

X

Signature of authorized officer — Title — Date

Part IV Persons who are no longer shareholders of the corporation.

Do not enter any shareholder who sold or transferred all of his or her stock before the election was made.

Name of shareholder, person no longer having a community property interest in the corporation's stock, tenant in common, joint tenant, or tenant by the entirety. (A husband and wife (and their estates) are counted as one shareholder).	Date Stock Relinquished	Social Security Number or Employer Identification Number for an estate or qualified trust
	/ /	/ /
	/ /	/ /
	/ /	/ /
	/ /	/ /

Under penalties of perjury, I declare that the above, to the best of my knowledge and belief, is true, correct, and complete.

Signature of authorized officer — Title — Date

Part V **Qualified Subchapter S Subsidiary Election**

Corporation's Consent Statement - The above named corporation consents (1) to the election to be treated as a "New Jersey Qualified Subchapter S Subsidiary", and (2) to file a CBT-100S reflecting the $500 minimum tax liability or the $2,000 minimum tax liability if the taxpayer is a member of an affiliated group or a controlled group whose group has a total payroll of $5,000,000 or more for the privilege period. (An authorized officer must sign and date below.)

Under penalties of perjury, I declare that I have examined this election, and to the best of my knowledge and belief, it is true, correct, and complete.

Signature of authorized officer	Title	Date

Corporate Parent Company's Consent Statement - By signing this election, the undersigned corporation consents (1) to the subsidiary's election to be treated as a "New Jersey Qualified Subchapter S Subsidiary" and (2) to taxation by New Jersey by filing a CBT-100S or a CBT-100 and remitting the appropriate tax liability including the assets, liabilities, income, and expenses of its QSSS.

Corporate Parent Name	Address	FID Number

Under penalties of perjury, I declare that I have examined this election, and to the best of my knowledge and belief, it is true, correct, and complete.

Signature of authorized officer	Title	Date

INSTRUCTIONS for Form CBT-2553

1. **Purpose** - A corporation must file form CBT-2553 to elect to be treated as a New Jersey S corporation or a New Jersey QSSS or to report a change in shareholders. Check the appropriate box to indicate if this is an initial S corporation election or a change in S or QSSS corporation shareholders or a New Jersey QSSS election.

2. **Who may elect** - A corporation may make the election to be treated as a New Jersey S corporation only if it meets all of the following criteria:

   a) The corporation is or will be an S corporation pursuant to section 1361 of the Federal Internal Revenue Code;

   b) Each shareholder of the corporation consents to the election and the jurisdictional requirements as detailed in Part II of this form;

   c) The corporation consents to the election and the assumption of any tax liabilities of any nonconsenting shareholder who was not an initial shareholder as indicated in Part III of this form.

3. **Where to file** - Mail form CBT-2553 to: New Jersey Division of Revenue, PO Box 252, Trenton, NJ 08646-0252 (Registered Mail Receipt is suggested)

4. **When to make the election** - The completed form CBT-2553 shall be filed within one calendar month of the time at which a Federal S corporation election would be required. Specifically, it must be filed at any time before the 16th day of the fourth month of the first tax year the election is to take effect (if the tax year has 3-1/2 months or less, and the election is made not later than 3 months and 15 days after the first day of the tax year, it shall be treated as timely made during such year). An election made by a small business corporation after the fifteenth day of the fourth month but before the end of the tax year is treated as made for the next year.

5. **Acceptance or non-acceptance of election** - The Division of Revenue will notify you if your election is accepted or not accepted within 30 days after the filing of the CBT-2553 form. **If you are not notified within 30 days, call (609) 292-9292.**

6. **End of election** - Generally, once an election is made, a corporation remains a New Jersey S corporation as long as it is a Federal S corporation. There is a limited opportunity to revoke an election only during the first tax year to which an election would otherwise apply. To revoke an election, a letter of revocation signed by shareholders holding more than 50% of the outstanding shares of stock on the day of revocation should be mailed to the address in instruction 3 on or before the last day of the first tax year to which the election would otherwise apply. A copy of the original election should accompany the letter of revocation. Such a revocation will render the original election null and void from inception.

7. **Initial election** - Complete Parts I, II and III in their entirety for an initial New Jersey S Corporation election. Each shareholder who owns (or is deemed to own) stock at the time the election is made, must consent to the election. A list providing the social security number and the address of any shareholder who is not a New Jersey resident must be attached when filing this form.

8. **Reporting shareholders who were not initial shareholders** - Complete Parts I, II and III when filing this form to report any new shareholder. A new shareholder is a shareholder who, prior to the acquisition of stock, did not own any shares of stock in the S corporation, but who acquired stock (either existing shares or shares issued at a later date) subsequent to the initial New Jersey S corporation election. If a new shareholder fails to sign a consent statement, the corporation is obligated to fulfill the tax requirements as stated in Part III on behalf of the nonconsenting shareholder. An existing shareholder whose percentage of stock ownership changes is not considered a new shareholder. If the taxpayer previously had elected to be treated as a New Jersey QSSS, the new shareholder must also complete Part V.

9. **Part IV** should only be completed for any person who is no longer a shareholder of the corporation. You do not have to enter any shareholder who sold or transferred all of his or her stock before the election was made. All changes can be filed with the S corporation final return.

10. **Part V** must be completed in order to permit a New Jersey S Corporation to be treated as a New Jersey Qualified Subchapter S Subsidiary and remit only a minimum tax. In addition, the parent company also must consent to filing and remitting New Jersey Corporation Business Tax which would include the assets, liabilities, income and expenses of its QSSS along with its own. Failure of the parent either to consent or file a CBT-100 or CBT-100S for a period will result in the disallowance of the New Jersey QSSS election and require the subsidiary to file and remit a CBT-100S determining its own liability.

CBT-2553 - Cert
(8-05)

Mail to:
PO Box 252
Trenton, NJ 08646-0252
(609) 292-9292

State of New Jersey
Division of Taxation

New Jersey S Corporation Certification

This certification is for use by unauthorized foreign (non-NJ) entities that want New Jersey S Corporation Status. This form **MUST** be attached to form CBT-2553.

Part I. Corporate Information (Type or Print)

Name of Corporation: _____

Federal Employer Identification Number: _____ - _____

Part II. Corporate Attestation

By signing this statement, the corporation affirms that the corporation has not conducted any activities within this state that would require the Corporation to file a Certificate of Authority in accordance with N.J.S.A. 14A:13-3. Specifically, the corporation attests that it is not transacting business in accordance with the definitions provided in statute.

Print the name and title of the person executing this document on behalf of the Corporation. This person **must** be a corporate officer.

Name: _____ Title: _____

Signature: _____ Date: _____

Instructions for Form CBT-2553 - Cert

1. This form is to be used by non-New Jersey business entities wishing to apply for New Jersey "S" Corporation status which are not required to be authorized to transact business in accordance with **N.J.S.A. 14A :13-3**, given below. This form is in addition to and must accompany form CBT-2553.

2. Name of Corporation: Type or print name exactly as it appears on form NJ-REG and the CBT-2553.

3. Federal Employer Identification Number (FEIN): Please enter the Federal Identification Number assigned by the Internal Revenue Service.

4. Please read the Corporate Attestation and the cited statutes for compliance.

5. Print the name and title of the corporate officer signing this document and the CBT-2553. Both documents must be signed by the same corporate officer.

6. Mail the completed forms to: New Jersey Division of Revenue, PO Box 252 Trenton, NJ 08646-0252

14A:13-3. Admission of foreign corporation

(1) No foreign corporation shall have the right to transact business in this State until it shall have procured a certificate of authority so to do from the Secretary of State. A foreign corporation may be authorized to do in this State any business which may be done lawfully in this State by a domestic corporation, to the extent that it is authorized to do such business in the jurisdiction of its incorporation, but no other business.

(2) Without excluding other activities which may not constitute transacting business in this State, a foreign corporation shall not be considered to be transacting business in this State, for the purposes of this act, by reason of carrying on in this State any one or more of the following activities

(a) maintaining, defending or otherwise participating in any action or proceeding, whether judicial, administrative, arbitrative or otherwise, or effecting the settlement thereof or the settlement of claims or disputes;
(b) holding meetings of its directors or shareholders;
(c) maintaining bank accounts or borrowing money, with or without security, even if such borrowings are repeated and continuous transactions and even if such security has a situs in this State;
(d) maintaining offices or agencies for the transfer, exchange and registration of its securities, or appointing and maintaining trustees or depositaries with relation to its securities.

(3) The specification in subsection 14A:13-3(2) does not establish a standard for activities which may subject a foreign corporation to service of process or taxation in this State.

REG-L
(2-11)

State of New Jersey
DIVISION OF TAXATION

Mail to:
Client Registration
PO Box 252
Trenton, NJ 08646-0252

Request for Cigarette and/or Motor Fuel License Applications

Federal Identification Number / Social Security Number

Name

Trade Name

Address

City State Zip Code

IF YOU ARE REQUESTING A LICENSE APPLICATION CHECK THE APPROPRIATE BOX(ES) BELOW AND RETURN IT WITH YOUR COMPLETED NJ-REG.

CIGARETTE TAX LICENSE TYPES (see reverse side for definitions)

- ☐ Wholesaler
- ☐ Distributor
- ☐ Manufacturer

MOTOR FUEL TAX LICENSE TYPES (see reverse side for definitions)

- ☐ Distributor (including Importer, Exporter, Blender, Aviation Fuel Dealer & Wholesaler)
- ☐ Permissive Supplier
- ☐ Retail Dealer (including Ultimate Vendor-Blocked Pump, LPG Dealer & Aviation Fuel Dealer)
- ☐ Supplier
- ☐ Terminal Operator
- ☐ Transporter

Signature Date

Title ( ) Telephone

Cigarette License Types

Wholesaler Dealer: A person who engages in the business of sale and/or purchase of tax-included cigarettes to retail dealers who resell the cigarettes or who places the cigarettes into warehouse facilities for storage for future distribution.

Distributor: A person, wherever resident or located, who brings or causes to be brought into this State unstamped cigarettes purchased directly from the manufacturers and stores, sells or otherwise disposes of the same after they reach this State.

Manufacturer: A person, wherever resident or located, who manufactures or produces, or causes to be manufactured or produced, cigarettes and sells, uses, stores or distributes the same regardless of whether they are intended for sale, use or distribution within or without this State.

Motor Fuel License Types

"Blender" means a person that produces blended motor fuel outside the terminal transfer system.

"Distributor" means a person who acquires motor fuel from a supplier, permissive supplier or from another distributor for subsequent sale.

"Exporter" means any person, other than a supplier, who purchases fuel in this State for the purpose of transporting or delivering the fuel outside of this State.

"Importer" includes any person who is the importer of record, pursuant to federal customs law, with respect to fuel. If the importer of record is acting as an agent, the person for whom the agent is acting is the importer. If there is no importer of record of fuel imported into this State, the owner of the fuel at the time it is brought into this State from another state or foreign country is the importer.

"Liquefied petroleum gas dealer" means a person who acquires liquefied petroleum gas for subsequent sale to a consumer and delivery into the vehicle fuel supply tank.

"Permissive supplier" means an out-of-State supplier that elects, but is not required, to have a supplier's license pursuant to P.L.2010, c.22 (C.54:39-101 et al.).

"Retail dealer" means a person that engages in the business of selling or dispensing motor fuel to the consumer within this State.

"Supplier" means a person that is:

a. registered or required to be registered pursuant to section 4101 of the federal Internal Revenue Code of 1986 (26 U.S.C. s.4101) for transactions in fuels in the terminal transfer system; and

b. satisfies one or more of the following:

(1) is the position holder in a terminal or refinery in this State;

(2) imports fuel into this State from a foreign country;

(3) acquires fuel from a terminal or refinery in this State from a position holder pursuant to either a two-party exchange or a qualified buy-sell arrangement which is treated as an exchange and appears on the records of the terminal operator; or

(4) is the position holder in a terminal or refinery outside this State with respect to fuel which that person imports into this State. A terminal operator shall not be considered a supplier based solely on the fact that the terminal operator handles fuel consigned to it within a terminal.

"Supplier" also means a person that produces fuel grade alcohol or alcohol-derivative substances in this State, produces fuel grade alcohol or alcohol-derivative substances for import to this State into a terminal, or acquires upon import by truck, rail car or barge into a terminal, fuel grade alcohol or alcohol-derivative substances.

"Supplier" includes a permissive supplier unless the "Motor Fuel Tax Act," P.L.2010, c.22 (C.54:39-101 et seq.) specifically provides otherwise.

"Terminal operator" means a person that owns, operates, or otherwise controls a terminal. A terminal operator may own the fuel that is transferred through, or stored in, the terminal.

"Transporter" means an operator of a pipeline, barge, railroad or fuel transportation vehicle engaged in the business of transporting fuel.

"Ultimate vendor - blocked pumps" means a person that sells clear kerosene at a retail site through a blocked pump and who is registered with both the Division of Taxation in the Department of the Treasury and the federal Internal Revenue Service as an ultimate vendor - blocked pumps.

Division Use Only — DLN Stamp

Division Use Only — Date Stamp

State of New Jersey

Send to: **Division of Revenue**
PO Box 252
Trenton, NJ 08646-0252

1-2011

ENCLOSE FEE WITH APPLICATION

Form CM-100 Combined Cigarette License Application

Retail Over-the-Counter
Vending Machine
Manufacturer Representative

Check One Box for the License Desired		**Enclose Fee**
☐	Cigarette Retail Dealer's Over-the-Counter License — *1 year license* ***Complete Sections A & B below***	$ 50.00
☐	Cigarette Vending Machine License — *1 year license each machine* ***Complete Sections A & C below***	$ 50.00 each
☐	Cigarette Manufacturer Representative License — *1 year license* ***Complete Sections A & D below***	$ 5.00

Section A — Licensee Information

Check one: **Initial Application** ☐ **Renewal Application** ☐

Taxpayer Name	Start Date for Business in New Jersey
Trade Name	FEIN (for businesses) / Social Security № (for individuals)
Business Address	Mailing Address
Check Type of Ownership	For all corporations, give State of Incorporation:

☐ Corporation ☐ LLC ☐ Partnership ☐ LLP ☐ Proprietorship ☐ Representative ☐ Other (specify)

Point of Contact: | Phone № | Email

OWNERS' INFORMATION (attach list if needed)

Name	Title	Social Security №	Home Address

Section B — Retail *Over-the-Counter* License

Provide information about those from whom you purchase cigarettes – attach list if needed

$ 50.00

Supplier	Supplier's FEIN	Supplier's Address	City	State	Phone №

Section C — Vending Machine License

Provide information about the machines you will operate — attach list if needed

$ 50.00 each

Supplier	Supplier FEIN	Phone №	Address where machine is located	City	State

Section D — Manufacturer Representative License

Provide information on the company you represent

$ 5.00

Company	FEIN	Address	City	State	Phone №

By signing, signatory affirms that all information is complete and accurate. Should any information be incomplete or inaccurate, the application will not be processed.

The Application Fee must be enclosed to process the application

Authorized Signature

Total Fee Enclosed: $

Printed Name | Title | Date