

STATE OF NEW JERSEY
DEPARTMENT OF HUMAN SERVICES

TO: Manual Holders
DATE: March 1, 2002
SUBJECT: Business Registration

The purpose of this Information Memorandum is to inform Provider Agencies and Departmental Components about the State's annual business reporting requirements once a Provider Agency has filed their incorporation papers with the State of New Jersey.

According to P.L. 2001, c. 134 (N.J.S.A. 52:32-44 et seq.) all profit and non-profit corporations (domestic and foreign), as well as, all limited partnerships, limited liability companies, and limited liability partnerships must submit annual reports and associated fees (annual business registration) each year commencing with the year after their date of incorporation.

Unincorporated businesses, businesses owned by individuals or general partnerships do not have to file for incorporation or register their business annually.

Please note that no State agency (the Department) can contract with a Provider Agency if the Provider has not filed for its incorporation papers or filed its annual business registration commencing with the year after becoming incorporated. Furthermore, no Provider Agency that has a Contract with the Department shall enter into any subcontract unless the subcontractor can demonstrate that it is incorporated or its annual business registration is current.

Background

Annual business reporting is a prerequisite for maintaining active business status. Annual reports contain vital business census data; addresses, officer/director information, etc., which is used to update the State's public records system. This public information represents the core of the State's corporate/business status reporting system. The commercial, financial and legal sectors rely heavily on this reporting system for service of process and credit checks; while the data collected assists in providing a uniform and reliable source of contact information. In addition, this business information integrates with all of the Treasurer's public records systems and

serves as a mechanism for updating corporation office and agent registration changes. It is important that businesses comply with annual business report requirements given the overall significance the information provides to the State's public records system.

In accordance with State law, incorporated businesses that fail to file annual reports for two consecutive years will have their business registration revoked. If an entity's business registration is revoked, it may be reinstated by submitting the appropriate forms and fees (see chart on last page).

Division of Revenue

The Division of Revenue automatically mails blank annual business report forms approximately two (2) months prior to the due date. The due date is the month of the business entity's initial incorporation or registration.

If your business does not receive an annual business reports form or you need a reinstatement package; you may obtain the necessary form(s) or package from the Annual Reports Unit of the Division of Revenue. The reinstatement package includes all required blank forms, instructions and fees due. The reinstatement package can be obtained via the mailing address, telephone number, FAX number or Internet address noted below.

NJ Treasury Department
Division of Revenue
PO Box 302
Trenton, NJ 08625
ATTN: Annual Reports, Forms Requests

Voice: (609) 292-9292
FAX: (609) 984-6849
Internet: www.state.nj.us/njbgs

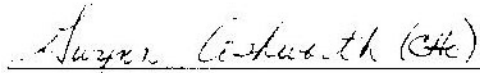
IMPORTANT

For all form or reinstatement package requests, remember to provide: the name of the business, a return address, and the business registration number (10 digit ID), included on the Certificate of Incorporation.

NOTE: For-Profit corporations must obtain a tax clearance certificate before filing for reinstatement, this is also included in the reinstatement package.

NOTE: Corporations subject to the Corporation Business Tax (CBT) must now submit their tax payments and annual report concurrently, using an integrated voucher called the CAR100. The CAR100 is part of the corporate tax return package. It is important to note that the annual report due date for subject corporations has been changed to coincide with the corporate business tax due date (fiscal month plus 3.5 months). The Treasury's Division of Revenue mails annual report forms out to registered businesses approximately 2 months prior to the due date. The due date is the month of the entity's initial incorporation or registration date. Corporations that have been on file with the State of New Jersey for six (6) months or less are not required to file an annual report.

Issued by:



Gwynn Ashworth, Manager
Contract Policy and Management Unit

Reinstatement Fees

Business Type	Annual Report Fees	Reinstatement Fees
For-profit Corp	All Delinquent Annual Reports (variable); Current Annual Reports (\$40.00)	\$70.00 (\$50.00 for reinstatement, \$20.00 filing tax clearance) plus \$200.00 late filing fee
Nonprofit Corp	Current Annual Report (\$15.00)	\$100.00
Limited Partnership	All Delinquent Annual Reports (variable); Current Annual Report (\$40.00)	\$50.00 for reinstatement filing plus \$200.00 late filing fee
Limited Liability Partnership	All Delinquent Annual Reports (variable); Current Annual Reports (\$40.00)	\$50.00 for reinstatement filing plus \$200.00 late filing fee
Limited Liability Company	All Delinquent Annual Reports (variable); Current Annual Reports (\$50.00)	\$50.00 for reinstatement filing plus \$200.00 late filing fee