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## INTRODUCTION

### BUSINESS REGISTRATION FORMS AND INFORMATION

This packet contains information and forms you will need to register your business with the Division of Revenue and Enterprise Services (DORES). By completing and filing a Business Registration Application (NJ-REG), a business will be registered for applicable taxes and related liabilities that are administered by the Department of Labor and Workforce Development and Division of Taxation. Businesses may register online or may submit form NJ-REG and if applicable, the Public Records Filing for New Business Entity. 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 (pages 29-30).

Applicants who are registering as **Sole Proprietors or Partnerships** may file online at <https://www.njportal.com/DOR/BusinessRegistration/> or may file pages 17-19, form NJ-REG. Applicants who are registering a new business entity (Limited Liability Company, Limited Partnership, Limited Liability Partnership, or a Corporation), and who have already formed a new business with our Commercial Recording/Corporate Filing Unit, may file online at <https://www.njportal.com/DOR/BusinessRegistration/> or may file pages 17-19, form NJ-REG. There is no need to complete pages 23-24 of this package if you have successfully filed with Commercial Recording. Applicants who are registering as a new **Business Entity** (Limited Liability Company, Limited Partnership, Limited Liability Partnership, or a Corporation) may file online at <https://www.njportal.com/DOR/BusinessFormation/Home/Welcome> or may complete the **Public Records Filing for New Business Entity** pages 23-24 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 <https://www.irs.gov/>.

**Questions?** Please contact the DORES' Customer Service Center at 609-292-9292 if you have questions regarding the filing of the Business Registration Application or the Public Records Filing for New Business Entity.



## 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 and Enterprise Services (DORES) that a new business may be responsible for collecting and paying.

### **NEW JERSEY GROSS INCOME TAX** (N.J.S.A. 54A: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 DORES 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 or 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.

### **WITHHOLDING REQUIREMENT FOR UNREGISTERED, UNINCORPORATED CONTRACTORS** (N.J.S.A. 54A:7-1)

All persons and businesses, other than governmental entities, homeowners or tenants, maintaining an office or transacting business in New Jersey and making payments for services to unregistered, unincorporated contractors – whether residents or nonresidents – must withhold New Jersey Gross Income Tax at the rate of 7% of the amount paid. More information on the Withholding Requirement for Contractor Services is available on the Division of Taxation's website at: <https://www.state.nj.us/treasury/taxation/noticegit.shtml>.

### **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 DORES 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 DORES.

#### **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 election 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.)**

Sales tax is imposed on receipts from the retail sale, rental, or use of tangible personal property or specified digital products; retail sale of producing, fabricating, processing, installing, maintaining, repairing, and servicing tangible personal property or specified digital products; maintaining, servicing, or repairing real property; certain mail processing services; tattooing, tanning and massage services; investigation and

security services; information services; sales of restaurant meals and prepared food and beverages; hotel or motel room occupancies and other transient accommodation rentals (e.g., vacation rentals, houses, rooms, or similar lodging used on a transient basis); certain admission charges; certain membership fees; parking charges; storage services; sales of magazines and periodicals; delivery charges; and telecommunications services, except as otherwise provided in the Sales and Use Tax Act.

A compensating use tax is also imposed when taxable property and services are purchased and New Jersey sales tax is either not collected or is collected at a rate less than New Jersey's sales tax rate.

The Law exempts certain necessities such as most food sold as grocery items, prescription drugs and most over-the-counter drugs, most clothing and footwear, and certain utilities such as water, steam, and fuel. In addition, there are 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, anyone required to collect Sales and Use Tax does so as a trustee on behalf of the State of New Jersey and may be held personally liable for failure to collect the tax when required or for failure to file returns and remit any taxes due on a timely basis.

Businesses must file a quarterly return (Form ST-50) electronically, and some businesses 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 seller 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 businesses must file a monthly return (Form ST-450) electronically.

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

A tax is applied to the receipts from specified retail sales within Atlantic City, including:

- Alcoholic beverages for on-premises consumption;
- Cover, minimum, entertainment or other similar charges
- Hotel or motel room occupancies and other transient accommodation rentals (e.g., vacation rentals, houses, rooms, or similar lodging that is used on a transient basis)
- Hiring of rolling chairs, beach chairs or cabanas; and
- Admission charges to any theater, moving picture, pier, exhibition or place of amusement.

Businesses must file a monthly return (Form ST-250) electronically.

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

The Tourism Improvement and Development District Act authorizes municipalities in Cape May to require certain businesses to collect an additional sales tax on predominantly tourism-related retail sales. Tourism-related retail sales include admission charges to amusements; cover charges in nightclubs and cabarets; hotel or motel room occupancies and other transient accommodation rentals (e.g., vacation rentals, houses, rooms, or similar lodging used on a transient basis); prepared food and beverages sold in restaurants, or similar establishments or by caterers.

Businesses must file a monthly return (Form ST-350) electronically.

#### **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 DORES 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.)

There is a State Occupancy Fee imposed on hotel or motel room occupancies and other transient accommodation rentals (e.g., vacation rentals, houses, rooms, or similar lodging used on a transient basis) The State Occupancy Fee is 5% except in the municipalities listed below:

- Newark, Jersey City and Atlantic City – 1%
- Wildwood, Wildwood Crest and North Wildwood – 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 3%.

Businesses must file a monthly return (HM-100) electronically.

#### **ALCOHOLIC BEVERAGE TAX** (N.J.S.A. 54:41-1 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. 54:39-101 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 101et seq.) for the facility and convenience of the consumer.

**Note:** Motor Fuels Use Tax (N.J.S.A. 54:39A-101 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: <https://www.state.nj.us/mvc/>.

#### **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 and 17B:23-5).

#### **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.

#### **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 non-major 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 AND NICOTINE 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 and nicotine products (excluding cigarettes as defined in N.J.S.A. 54:40A-2) by a wholesaler or distributor. Technical information on the Tobacco and Nicotine Products Tax notice is available on the Division of Taxation's website at:

<https://www.state.nj.us/treasury/taxation/tobacco.shtml>.

Distributors and wholesalers who also sell tobacco and nicotine products at retail or otherwise use the tobacco and nicotine 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 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.

For more information, please see Technical Bulletin 47 (R2) at: <https://www.state.nj.us/treasury/taxation/pdf/pubs/tb/tb47r2.pdf>

#### **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 of Taxation's September 9, 2004 Notice for additional information about the Motor Vehicle Tire Fee and valid exemptions at:

<https://www.nj.gov/treasury/taxation/pdf/mv tirenotice.pdf>.

#### **9-1-1 SYSTEM AND EMERGENCY RESPONSE FEE**

(N.J.S.A. 52:17C-17 et seq.)

- A \$.90 fee 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, please visit the Division of Taxation's website at: <https://www.state.nj.us/treasury/taxation/pdf/911 fee.pdf>.

#### **SPORTS AND ENTERTAINMENT FACILITY TAX – MILLVILLE (N.J.S.A. 34:1B-193 et seq.)**

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 2% local tax has been imposed in the Millville Sports and Entertainment District on receipts from sales (including rentals) of tangible personal property, prepared food and beverages, hotel or motel room occupancies and other transient accommodation rentals (e.g., vacation rentals, houses, rooms, or similar lodging used on a transient basis) and certain admission charges.

For more information, please see Technical Bulletin 61 at: <https://www.nj.gov/treasury/taxation/pdf/pubs/tb/tb61.pdf>.

## BUSINESS REGISTRATION FORM (NJ-REG) INSTRUCTIONS

The Division of Revenue and Enterprise Services (DORES) 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, pages 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 a 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 a 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:

NJ DIVISION OF REVENUE & ENTERPRISE SERVICES  
CLIENT REGISTRATION  
PO BOX 252  
TRENTON, NEW JERSEY 08646-0252

### Overnight Delivery of NJ-REG to:

NJ DIVISION OF REVENUE & ENTERPRISE SERVICES  
CLIENT REGISTRATION  
33 WEST STATE ST 3<sup>rd</sup> FLOOR  
TRENTON, NEW JERSEY 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.

### PAGE 17 INSTRUCTIONS

- A. Check the appropriate box to indicate reason for filing the application. Non-Profits 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](http://www.state.nj.us/treasury/taxation/exemption.htm).
- B. Enter the FEIN assigned to the employer or business 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.
- C. Enter the corporate name of the business being registered or the name(s) of the owner(s) if a sole proprietor or partnership.
- D. Enter the Trade Name, if different from Item C.
- 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.
- 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 to have different type tax returns go to different addresses, please attach a separate sheet and indicate the address to which each tax return is to go.
- 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 you are renting out transient accommodations, the earliest date you may use is October 1, 2018. 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.
- 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 pages 40-41.
- I. Enter your New Jersey Business Code from Table A, pages 9-11. 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.**
- J. Enter your New Jersey County/Municipality Code from Table B, pages 12-13. This code reflects the County/Municipality in which your business is located.
- K. Enter the county where your business is located.

- 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.
- 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.
- N. Enter the four-digit Standard Industrial Code (SIC) if known.
- O. Enter the six-digit North American Industrial Classification System Code (NAICS) if known from Table C, page 14-15.
- 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. If yes check "YES" and enter the date of the first payment. This date must be provided for Unemployment and Disability registration purposes. If no check "NO" please be aware that if you begin paying wages you are required to notify the DORES' Customer Service Center 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 DORES is subject to an additional and separate registration process with the NJ Department of Labor and Workforce Development. To obtain the

special PEO registration forms and information, please visit the Department of Labor and Workforce Development's website at [www.state.nj.us/labor/ea/eaindex.html](http://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 furbearing 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, caring 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, babysitters and nurses' aides.

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 only, 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 waterways, 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.

**PAGE 19 INSTRUCTIONS**

**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. Given to a seller by a purchaser who is not the "end user" of the merchandise or services being purchased.

Form ST-4, Exempt Use Certificate. Given to a seller by a purchaser who is purchasing merchandise 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.
- 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 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 engaged in the business of selling tobacco products in this State, if you import tobacco products into this State for sale within this State, if you make or manufacture tobacco products within this State for sale in the State, if you sell tobacco products outside this State and ship or transport those products to a person in this State to be sold to a retail dealer, or you are a person that receives tobacco products without receiving proof that the tax has been or will be paid by another distributor, then you are a distributor of tobacco products. Please check "YES."
- b. If you purchase tobacco products from any other person who purchases from the manufacturer and acquires the tobacco products solely for resale to retail dealers or to other persons for the purposes of resale only, or you service retail outlets by the maintenance of an established place of business for the purchase of tobacco products, you are a wholesaler of tobacco products. Please check "YES."

Tobacco products include, but are not limited to cigars, little cigars, cigarillos, chewing tobacco, pipe tobacco, smoking tobacco and their substitutes, dry and moist snuff, and liquid nicotine, but does not include cigarette as defined in section 10 of the "Cigarette Tax Act" P.L.1948,c.65(C.54:40A-1et seq.).

If the distributor or wholesaler has not collected the Tobacco and Nicotine Products Wholesale Sales and Use Tax from the retailer or consumer, then 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 the Motor

Fuel License Application (MFA-1) along with this form. You can also obtain the MFA-1 at the Division of Taxation's web site [www.state.nj/treasury/taxation/pmtmf.shtml](http://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 completed NJ-REG
- c. If you checked "YES" you will be sent a Direct Payment Permit application.

**Question 18:**

If you will be providing merchandise 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.

For additional information on the Domestic Security Fee, please visit the Division of Taxation's at <https://www.state.nj.us/treasury/taxation/dsf.shtml>.

**Question 20:**

If you are engaged in the rental of rooms in a hotel, motel, bed & breakfast or similar facility or you provide other transient accommodation rentals (e.g., vacation rental, house, room, or similar lodging used on a transient basis), you are required to collect a State Occupancy Fee. 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. Additional information on the Fee and a list of municipalities that have enacted the Tax is available on the Division of Taxation's website: <https://www.state.nj.us/treasury/taxation/transientbuffer.shtml>.

**Question 21:**

For businesses that operate in the Sports and Entertainment District in Millville, NJ a 2% local tax is imposed on receipts from sales (including rentals) of tangible personal property, prepared food and beverages, rents for hotel or motel room occupancies or other transient accommodation rentals (e.g., vacation rentals, houses, rooms, or similar lodging used on a transient basis), and certain 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 the month following the end of the calendar quarter. Additional information on the tax, including filing instructions, is available on the Division of Taxation's website at: <https://www.state.nj.us/treasury/taxation/sports.shtml>.

**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 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 24:**

**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

<b>MISCELLANEOUS WITHHOLDER CODES</b>		<b>Code</b>	<b>Description</b>	<b>Code</b>	<b>Description</b>
<b>Code</b>	<b>Description</b>				
2781	Pension Plan Withholders	1201	Motor Vehicles	2711	Coin Operated Laundries
7279	Employer of Domestic Household Employees	1207	Motorboats	2602	Computer Hardware, Software, Internet
	<b>MANUFACTURING BUSINESS CODES</b>	1209	Motorcycles, Minibikes	2754	Consulting Services (All Types)
1631	Aircraft and Related Supplies	1215	Mufflers	2107	Custom Clothing & Tailoring
1314	Alcoholic Beverages/Liquor	1606	Musical Instruments & Related Merchandise	2761	Data Processing
1100	Apparel	1318	Non-Alcoholic Beverages	2709	Dry Cleaning
1404	Appliances, Housewares, Linens	1402	Office Furniture and Furnishings	2708	Duplicating, Photocopying
1622	Art, Mechanical Drawing & Related Supplies	1616	Optical Goods	2903	Electric
1815	Asphalt	1803	Paint, Wallpaper and Decorating	2905	Electric and Gas
1405	Audio/Visual (TV, Stereo, Records, CD)	1633	Paintings, Sculpture and Related Artwork	2630	Electronic Equipment
1208	Auto Parts and Related Products/Accessories	1628	Paper and Packaging Products	2779	Employer of Domestic/Household Employees
1220	Auto Windows/Glass	1635	Perfumes and Cosmetics	2745	Employment Agencies
1200	Automotive	1640	Pet Supplies	2715	Entertainment (Amusement, Circus, Movies, Sports)
1306	Baked Goods	1313	Pizza	2718	Equipment Rental/Leasing
1637	Bicycles and Related Merchandise	1802	Plumbing Materials	2607	Farm & Garden Equipment & Supplies
1604	Books, Magazines, Periodicals, Newspapers	1623	Pools and Related Accessories	2300	Food
1316	Bottled Water	1202	Recreational Vehicles, Campers	2106	Footwear
1809	Building Materials and Supplies	1807	Roofing Materials	2737	Funeral Services
1800	Building/Construction	1822	Siding (Aluminum, Brickface, Stucco)	2400	Furniture
1213	Buses, Bus Parts	1620	Signs and Advertising Displays	2904	Gas
1614	Cameras, Photo Equipment and Supplies	1636	Soaps, Detergents, etc.	2204	Gasoline Service Station
1304	Candy, Nuts and Confectionery	1307	Specialty Foods	2736	Governmental Services
1104	Children's & Infants' Clothing and/or Accessories	1605	Sporting Goods and Related Merchandise	2749	Graphics
1602	Computer Hardware, Software	1603	Stamps, Coins, Gold, Precious Metals, etc.	2762	Hair Salons, Hair Dressers, Barber Shops
1808	Concrete	1613	Stationery, Greeting Cards, School Supplies	2752	Health Clubs/Programs (Exercise, Tanning, Diet)
1627	Containers (Industrial/Commercial)	1906	Steam	2759	Hospitals, Clinics, Institutions
1110	Costumes	1902	Telegraph	2701	Hotels & Motels
1107	Custom Clothing and Tailoring	1901	Telephone	2768	Import/Export
1305	Dairy Products	1624	Telephones, Telecommunications Equipment	2618	Industrial Tools & Equipment, Machinery
1601	Drugs & Medical Supplies, Medical Equipment	1625	Textiles and Related Products	2755	Instructions (Dancing, Driving, etc.)
1502	Dry Goods	1629	Tile and Ceramic Merchandise	2732	Insurance
1903	Electric	1203	Tires	2729	Interior Cleaning/Janitorial, Rug Cleaning
1905	Electric and Gas	1612	Tobacco Products	2756	Interior Decorator
1804	Electrical Materials	1632	Toys and Games	2742	Investment/Financial Services (Pension Plans)
1630	Electronic Equipment	1210	Trailers	2608	Jewelry
1812	Energy Conservation Related	1214	Transmissions	2725	Junk Dealers
1105	Family Clothing	1212	Trucks, Truck Parts	2721	Landscaping, Lawn Service, Gardening
1607	Farm and Garden Equipment and Supplies	1109	Uniforms	2617	Leather Goods and Luggage
1823	Fencing	1900	Utilities	2726	Linen Service & Rentals
1611	Flowers and Related Merchandise	1907	Water	2771	Locksmith
1300	Food	1816	Well Drilling, Water Pumps	2728	Marinas, Boat & Dock Rentals, Bait
1106	Footwear	1811	Windows, Doors, Glass	2730	Marine Maintenance & Repairs
1103	Formal Wear (Tuxedos, Bridal Gowns, etc.)	1102	Women's & Girls' Clothing and/or Accessories	2601	Medical Equipment
1303	Fruit and/or Vegetables			2600	Miscellaneous Products
1609	Fuel (Bottled Gas, Kerosene, Charcoal, etc.)		<b>SERVICE BUSINESS CODES</b>	2700	Miscellaneous Service
1400	Furniture	2740	Accounting	2753	Modeling Agencies
1108	Furriers	2720	Advertising, Public Relations	2621	Models & Hobby Related merchandise
1904	Gas	2631	Aircraft and Related Supplies	2638	Monuments, Caskets & Related Merchandise
1500	General Merchandise	2778	Alcoholic Beverage Pick-up & Transport	2201	Motor Vehicle Dealers (New and/or Used Autos)
1615	Gifts, Souvenirs	2775	Apartments, Condominiums, Homeowner Association	2207	Motorboats
1301	Grocery Items	2100	Apparel	2209	Motorcycles, Minibikes
1634	Hair Grooming Supplies	2404	Appliances, Housewares	2215	Mufflers
1813	Hardware	2769	Appraising	2606	Musical Instruments & Related Merchandise
1315	Health Food Products	2741	Architecture & Engineering Services	2719	Nursery, Day Care, Camps
1810	Heating, Ventilation and Air Conditioning	2717	Athletic Club (Spas, Gyms, etc.)	2747	Nursing Homes & Convalescent Centers
1401	Household Furniture and Furnishings	2405	Audio/Visual (TV, Stereo, Records, CD)	2616	Optical Goods
1610	Ice	2217	Auto Body, Painting	2731	Organizations (Scouts, Fraternal, etc.)
1311	Ice Cream Products	2219	Auto Salvage/Junk Yard	2758	Parking/Parking Lots
1619	Industrial Supplies	2218	Auto Upholstery, Vinyl	2757	Participating Sports (Golf, Bowling, etc.)
1618	Industrial Tools and Equipment, Machinery	2220	Auto Windows/Glass	2727	Pawn Brokers
1820	Iron and Steel	2205	Automobiles	2710	Pest Control
1608	Jewelry	2200	Automotive	2723	Pet Grooming, Boarding, Training, Breeding
1406	Lamps, Lights, Shades	2705	Banks	2707	Photo Printing & Processing
1617	Leather Goods and Luggage	2637	Bicycles & Related Merchandise	2706	Photographic, Sound Studios
1814	Lumber	2213	Buses	2623	Pools & Related Accessories
1302	Meat and /or Fish	2751	Cable TV	2714	Printing and Publishing
1101	Men's and Boys' Clothing and/or Accessories	2614	Cameras, Photo Equipment & Supplies	2739	Professional Legal Services
1111	Millinery and Accessories	2216	Car Wash & Wax	2738	Professional Medical Services, Health Care
1626	Miscellaneous Decorative & Display Materials	2767	Casino/Casino Hotel	2704	Public Warehousing/Storage
1600	Miscellaneous Products	2317	Catering	2712	Radio and TV Repair
1621	Models and Hobby Related Merchandise	2764	Cemeteries, Crematories		
1638	Monuments, Caskets & Related Merchandise	2744	Charter Fishing		

**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	Code	Description	Code	Description
2733	Real Estate	3607	Farm & Garden Equipment & Supplies	3109	Uniforms
2202	Recreational Vehicles, Campers	3823	Fencing	3900	Utilities
2776	Recycling Related	3611	Flowers & Related Merchandise	3907	Water
2401	Refinishing, Upholstery, etc.	3300	Food	3816	Well Drilling, Water Pumps
2702	Rooming & Boarding Houses	3106	Footwear	3811	Windows, Doors, Glass
2748	Safe Deposit Boxes (Post Office, Bank)	3103	Formal Wear (Tuxedos, Bridal Gowns, etc.)	3102	Women's & Girls' Clothing and/or Accessories
2750	Security Services, Alarms	3303	Fruit and/or Vegetables		
2773	Shipping & Mailing, Couriers	3609	Fuel (Bottled Gas, Kerosene, Charcoal, etc.)		<b>CONSTRUCTION BUSINESS CODES</b>
2620	Signs & Advertising Displays	3400	Furniture	4815	Asphalt
2765	Snow Removal	3108	Furriers	4800	Building
2716	Social Club (Dating, etc.)	3904	Gas	4806	Carpentering & Wood Flooring
2605	Sporting Goods & Related Merchandise	3500	General Merchandise	4808	Concrete Work
2906	Steam	3615	Gifts, Souvenirs	4817	Demolition, Excavation
2770	Surveying	3301	Grocery Items	4821	Dry Wall, Plaster
2902	Telegraph	3634	Hair Grooming Supplies	4804	Electrical Work
2901	Telephone	3813	Hardware	4812	Energy Conservation
2624	Telephones, Telecommunications Equipment	3315	Health Food Products	4823	Fencing
2203	Tires	3810	Heating, Ventilation & Air Conditioning	4801	General Building Contractor
2211	Towing	3401	Household Furniture & Furnishings	4810	Heating & Air Conditioning
2632	Toys & Games	3610	Ice	4820	Iron & Steel
2703	Trailer Parks & Camps	3311	Ice Cream Products	4805	Masonry & Stonework
2210	Trailers	3619	Industrial Supplies	4818	Miscellaneous Construction & Repair
2214	Transmissions	3618	Industrial Tools & Equipment, Machinery	4803	Painting, Paper Hanging & Decorating
2734	Transportation (Limousines, Chauffeurs, Taxis, Buses)	3820	Iron & Steel	4802	Plumbing
2724	Trash Removal	3608	Jewelry	4807	Roofing
2722	Travel Agencies	3406	Lamps, Lights, Shades	4819	Septic & Cesspool
2743	Trucking and Moving	3617	Leather Goods & Luggage	4822	Siding (Aluminum, Brickface, Stucco)
2212	Trucks	3814	Lumber	4816	Well Drilling
2763	Unions	3302	Meat and/or Fish	4811	Windows, Doors, Glass
2713	Upholstery & Furniture Repair, Refinishing	3101	Men's & Boys' Clothing and/or Accessories		
2900	Utilities	3111	Millinery & Accessories		<b>RETAIL BUSINESS CODES</b>
2774	Valet	3626	Miscellaneous Decorative & Display Materials	5631	Aircraft & Related Supplies
2760	Veterinarians, Animal Hospitals	3600	Miscellaneous Products	5314	Alcoholic Beverages/Liquor
2772	Video Rentals & Related	3621	Models & Hobby Related Merchandise	5508	Annual Shows
2907	Water	3638	Monuments, Caskets & Related Merchandise	5100	Apparel
2777	Water Systems Related (Purification, Pumps, etc.)	3201	Motor Vehicles	5404	Appliances, Housewares, Linens
2766	Welding	3207	Motorboats	5622	Art, Mechanical Drawing & Related Supplies
2735	Window Washing	3209	Motorcycles, Minibikes	5815	Asphalt
2746	Word Processing, Typing, Addressing, etc.	3215	Mufflers	5405	Audio/Visual (TV, Stereo, Records, CD, etc.)
		3606	Musical Instruments & Related Merchandise	5208	Auto Parts and Related Products/Accessories
	<b>WHOLESALE BUSINESS CODES</b>	3318	Non-Alcoholic Beverages	5218	Auto Upholstery, Vinyl
3631	Aircraft & Related Supplies	3402	Office Furniture & Furnishings	5220	Auto Windows/Glass
3314	Alcoholic Beverages/Liquor	3616	Optical Goods	5219	Automobile Junk/Scrap Yard
3100	Apparel	3803	Paint, Wallpaper & Decorating	5206	Automobile Rentals and Leasing
3404	Appliances, Housewares, Linens	3633	Paintings, Sculpture & Related Artwork	5200	Automotive
3622	Art, Mechanical Drawing & Related Supplies	3628	Paper & Packaging Products	5306	Bakeries
3815	Asphalt	3635	Perfumes & Cosmetics	5309	Bars, Taverns, Pubs
3405	Audio/Visual (TV, Stereo, Records, DC, etc.)	3640	Pet Supplies	5637	Bicycles and Related Merchandise
3208	Auto Parts & Related Products/Accessories	3313	Pizza	5604	Books, Magazines, Periodicals, Newspapers
3220	Auto Windows/Glass	3802	Plumbing Materials	5316	Bottled Water
3200	Automotive	3623	Pools & Related Accessories	5800	Building
3306	Baked Goods	3202	Recreational Vehicles, Campers	5809	Building Materials and Supplies
3637	Bicycles & Related Merchandise	3639	Religious Articles, Clothing & Related	5213	Buses, Bus Parts
3604	Books, Magazines, Periodicals, Newspapers	3807	Roofing Materials	5614	Cameras, Photo Equipment and Supplies
3316	Bottled Water	3403	Second Hand Items/Antiques	5304	Candy, Nuts and Confectionery
3809	Building Materials & Supplies	3822	Siding (Aluminum, Brickface, Stucco)	5317	Catering
3800	Building/Construction	3620	Signs & Advertising Displays	5104	Children's & Infants' Clothing and/or Accessories
3213	Buses, Bus Parts	3636	Soaps, Detergents, etc.	5641	Collectors Items (Baseball Cards, Comics, etc.)
3614	Cameras, Photo Equipment & Supplies	3307	Specialty Foods	5602	Computer Hardware, Software
3304	Candy, Nuts & Confectionery	3605	Sporting Goods & Related Merchandise	5808	Concrete
3104	Children's & Infants' Clothing and/or Accessories	3603	Stamps, Coins, Gold, Precious Metals, etc.	5627	Containers (Industrial/Commercial)
3602	Computer Hardware, Software	3613	Stationery, Greeting Cards, School Supplies	5110	Costumes
3808	Concrete	3906	Steam	5107	Custom Clothing and Tailoring
3627	Containers (Industrial/Commercial)	3902	Telegraph	5305	Dairy Products
3110	Costumes	3901	Telephone	5501	Department Store
3305	Dairy Products	3624	Telephones, Telecommunications Equipment	5506	Direct Selling Organization (Amway, etc.)
3601	Drugs & Medical Supplies, Medical Equipment	3625	Textiles & Related Products	5601	Drugs and Medical Supplies, Medical Equipment
3502	Dry Goods	3629	Tile & Ceramic Merchandise		
3903	Electric	3203	Tires	5502	Dry Goods and General Merchandise
3905	Electric & Gas	3612	Tobacco Products	5804	Electrical Materials
3804	Electrical Materials	3632	Toys & Games	5630	Electronic Equipment
3630	Electronic Equipment	3210	Trailers	5812	Energy Conservation Related
3812	Energy Conservation Related	3214	Transmissions	5105	Family Clothing
3105	Family Clothing	3212	Trucks, Truck Parts	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

<b>Code</b>	<b>Description</b>	<b>Code</b>	<b>Description</b>	<b>Code</b>	<b>Description</b>
5312	Fast Food (Burgers, Chicken, Hot Dogs, Tacos, etc.)	5504	Limited Price Variety Store	5202	Recreational Vehicles, Campers
5823	Fencing	5814	Lumber	5639	Religious Articles, Clothing and Related
5507	Flea Markets	5503	Mail Order House	5310	Restaurants (With Liquor)
5611	Flowers and Related Merchandise	5302	Meat and Fish	5308	Restaurants, Diners, Eateries (No Liquor)
5300	Food	5101	Men's and Boy's Clothing and/or Accessories	5807	Roofing Materials
5106	Footwear	5505	Merchandise Vending Machine Operator	5403	Second Hand Items/Antiques
5103	Formal Wear (Tuxedos, Bridal Gowns)	5111	Millinery and Accessories	5822	Siding
5303	Fruit and Vegetables, Produce Stands	5626	Miscellaneous Decorative & Display Materials	5620	Signs and Advertising Displays
5609	Fuel (Bottled Gas, Kerosene, Charcoal, etc.)	5600	Miscellaneous Products	5636	Soaps, Detergents, etc.
5400	Furniture	5621	Models and Hobby Related Merchandise	5307	Specialty Foods (Charles Chips)
5108	Furriers	5638	Monuments, Caskets & Related Merchandise	5605	Sporting Goods and Related Merchandise
5500	General Merchandise	5201	Motor Vehicle Dealers (New and /or Used Autos)	5603	Stamps, Coins, Gold, Precious Metals, etc.
5615	Gifts, Souvenirs	5207	Motorboats	5613	Stationery, Greeting Cards, School Supplies
5301	Groceries Including Delicatessens	5209	Motorcycles, Minibikes	5624	Telephones, Telecommunications Equipment
5634	Hair Grooming Supplies	5215	Mufflers	5625	Textiles and Related Products
5813	Hardware	5606	Musical Instruments and Related Merchandise	5629	Tile and Ceramic Merchandise
5315	Health Foods	5318	Non-Alcoholic Beverages	5203	Tires
5810	Heating, Ventilation & Air Conditioning	5402	Office Furniture, Equipment and Supplies	5612	Tobacco Products
5401	Household Furniture & Furnishings	5616	Optical Goods	5632	Toys and Games
5610	Ice	5803	Paint, Wallpaper	5210	Trailers
5311	Ice Cream Products	5633	Paintings, Sculpture and Related Artwork	5214	Transmissions
5619	Industrial Supplies	5628	Paper and Packaging Products	5212	Trucks, Truck Parts
5618	Industrial Tools and Equipment, Machinery	5635	Perfumes and Cosmetics	5109	Uniforms
5820	Iron and Steel	5640	Pet Supplies	5816	Well Drilling, Water Pumps
5608	Jewelry	5313	Pizzerias	5811	Windows, Doors, Glass
5406	Lamps, Lights, Shades	5802	Plumbing Materials	5102	Women's and Girl's Clothing and/or Accessories
5617	Leather Goods and Luggage	5623	Pools and Related 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 County	Location Code	Municipality County	Location Code	Municipality County	Location Code	Municipality County
	<b>ATLANTIC COUNTY</b>	0258	Saddle River Borough	0427	Pennsauken Township	0813	Newfield Borough
0101	Absecon City	0259	South Hackensack Township	0428	Pine Hill Borough	0814	Paulsboro Borough
0102	Atlantic City	0260	Tenaneck Township	0429	Pine Valley Borough	0815	Pitman Borough
0103	Brigantine City	0261	Tenafly Borough	0430	Runnemede Borough	0816	South Harrison Township
0104	Buena Borough	0262	Teterboro Borough	0431	Somerdale Borough	0817	Swedesboro Borough
0105	Buena Vista Township	0263	Upper Saddle River Borough	0432	Stratford Borough	0818	Washington Township
0106	Corbin City	0264	Waldwick Borough	0433	Tavistock Borough	0819	Wenonah Borough
0107	Egg Harbor City	0265	Wallington Borough	0434	Voorhees Township	0820	West Deptford Township
0108	Egg Harbor Township	0266	Washington Township	0435	Waterford Township	0821	Westville Borough
0109	Estell Manor City	0267	Westwood Borough	0436	Winslow Township	0822	Woodbury City
0110	Folsom Borough	0268	Woodcliff Lake Borough	0437	Woodlyne Borough	0823	Woodbury Heights Borough
0111	Galloway Township	0269	Wood-Ridge Borough			0824	Woolwich Township
0112	Hamilton Township	0270	Wyckoff Township		<b>CAPE MAY COUNTY</b>		
0113	Hammonton Town			0501	Avalon Borough		<b>HUDSON COUNTY</b>
0114	Linwood City		<b>BURLINGTON COUNTY</b>	0502	Cape May City	0901	Bayonne City
0115	Longport Borough	0301	Bass River Township	0503	Cape May Point Borough	0902	East Newark Borough
0116	Margate City	0302	Beverly City	0504	Dennis Township	0903	Guttenberg Town
0117	Mullica Township	0303	Bordentown City	0505	Lower Township	0904	Harrison Town
0118	Northfield City	0304	Bordentown Township	0506	Middle Township	0905	Hoboken City
0119	Pleasantville City	0305	Burlington City	0507	North Wildwood City	0906	Jersey City
0120	Port Republic City	0306	Burlington Township	0508	Ocean City	0907	Kearny Town
0121	Somers Point City	0307	Chesterfield Township	0509	Sea Isle City	0908	North Bergen Township
0122	Ventnor City	0308	Cinnaminson Township	0510	Stone Harbor Borough	0909	Secaucus Town
0123	Weymouth Township	0309	Delanco Township	0511	Upper Township	0910	Union City
	<b>BERGEN COUNTY</b>	0310	Delran Township	0512	West Cape May Borough	0911	Weehawken Township
0201	Allendale Borough	0311	Eastampton Township	0513	West Wildwood Borough	0912	West New York Township
0202	Alpine Borough	0312	Edgewater Park Township	0514	Wildwood City		
0203	Bergenfield Borough	0313	Evesham Township	0515	Wildwood Crest Borough		<b>HUNTERDON COUNTY</b>
0204	Bogota Borough	0314	Fieldsboro Borough	0516	Woodbine Borough	1001	Alexandria Township
0205	Carlstadt Borough	0315	Florence Township		<b>CUMBERLAND COUNTY</b>	1002	Bethlehem Township
0206	Cliffside Park Borough	0316	Hainesport Township	0601	Bridgeton City	1003	Bloomsbury Borough
0207	Closter Borough	0317	Lumberton Township	0602	Commercial Township	1004	Califon Borough
0208	Cresskill Borough	0318	Mansfield Township	0603	Deerfield Township	1005	Clinton Town
0209	Dumarest Borough	0319	Maple Shade Township	0604	Downe Township	1006	Clinton Township
0210	Dumont Borough	0320	Medford Township	0605	Fairfield Township	1007	Delaware Township
0212	East Rutherford Borough	0321	Medford Lakes Borough	0606	Greenwich Township	1008	East Amwell Township
0213	Edgewater Borough	0322	Moorestown Township	0607	Hopewell Township	1009	Flemington Borough
0211	Elmwood Park Borough	0323	Mount Holly Township	0608	Lawrence Township	1010	Franklin Township
0214	Emerson Borough	0324	Mount Laurel Township	0609	Maurice River Township	1011	Frenchtown Borough
0215	Englewood City	0325	New Hanover Township	0610	Millville City	1012	Glen Gardner Borough
0216	Englewood Cliffs Borough	0326	North Hanover Township	0611	Shiloh Borough	1013	Hampton Borough
0217	Fair Lawn Borough	0327	Palmyra Borough	0612	Stow Creek Township	1014	High Bridge Borough
0218	Fairview Borough	0328	Pemberton Borough	0613	Upper Deerfield Township	1015	Holland Township
0219	Fort Lee Borough	0329	Pemberton Township	0614	Vineland City	1016	Kingwood Township
0220	Franklin Lakes Borough	0330	Riverside Township		<b>ESSEX COUNTY</b>	1017	Lambertville City
0221	Garfield City	0331	Riverton Borough	0701	Belleville Township	1018	Lebanon Borough
0222	Glen Rock Borough	0332	Shamong Township	0702	Bloomfield Township	1019	Lebanon Township
0223	Hackensack City	0333	Shamptom Township	0703	Caldwell Borough	1020	Milford Borough
0224	Harrington Park Borough	0334	Springfield Township	0704	Cedar Grove Township	1021	Raritan Township
0225	Hasbrouck Heights Borough	0335	Tabernacle Township	0705	East Orange City	1022	Readington Township
0226	Haworth Borough	0336	Washington Township	0706	Essex Fells Township	1023	Stockton Borough
0227	Hillsdale Borough	0337	Westampton Township	0707	Fairfield Township	1024	Tewksbury Township
0228	Ho Kus Borough	0338	Willingboro Township	0708	Glen Ridge Borough	1025	Union Township
0229	Leonia Borough	0339	Woodland Township	0709	Irvington Township	1026	West Amwell Township
0230	Little Ferry Borough	0340	Wrightstown Borough	0710	Livingston Township		<b>MERCER COUNTY</b>
0231	Lodi Borough		<b>CAMDEN COUNTY</b>	0711	Maplewood Township	1101	East Windsor Township
0232	Lyndhurst Township	0401	Audubon Borough	0712	Millburn Township	1102	Ewing Township
0233	Mahwah Township	0402	Audubon Park Borough	0713	Montclair Township	1103	Hamilton Township
0234	Maywood Borough	0403	Barrington Borough	0714	Newark City	1104	Hightstown Borough
0235	Midland Park Borough	0404	Bellmawr Borough	0715	North Caldwell Township	1105	Hopewell Borough
0236	Montvale Borough	0405	Berlin Borough	0716	Nutley Township	1106	Hopewell Township
0237	Moonachie Borough	0406	Berlin Township	0717	Orange City	1107	Lawrence Township
0238	New Milford Borough	0407	Brooklawn Borough	0718	Roseland Borough	1108	Pennington Borough
0239	North Arlington Borough	0408	Camden City	0719	South Orange Village Twp.	1114	Princeton
0240	Northvale Borough	0409	Cherry Hill Township	0720	Verona Township	1112	Robbinsville Township
0241	Norwood Borough	0410	Chesilhurst Borough	0721	West Caldwell Township	1111	Trenton City
0242	Oakland Borough	0411	Clementon Borough	0722	West Orange Township	1113	West Windsor Township
0243	Old Tappan Borough	0412	Collingswood Borough		<b>GLOUCESTER COUNTY</b>	1201	Carteret Borough
0244	Oradell Borough	0413	Gibbsboro Borough	0801	Clayton Borough	1202	Cranbury Township
0245	Palisades Park Borough	0414	Gloucester City	0802	Deptford Township	1203	Dunellen Borough
0246	Paramus Borough	0415	Gloucester Township	0803	East Greenwich Township	1204	East Brunswick Township
0247	Park Ridge Borough	0416	Haddon Township	0804	Elk Township	1205	Edison Township
0248	Ramsey Borough	0417	Haddonfield Borough	0805	Franklin Township	1206	Helmetta Borough
0249	Ridgefield Borough	0418	Haddon Heights Borough	0806	Glassboro Borough	1207	Highland Park Borough
0250	Ridgefield Park Village	0419	Hi-Nella Borough	0807	Greenwich Township	1208	Jamesburg Borough
0251	Ridgewood Village	0420	Laurel Springs Borough	0808	Harrison Township	1209	Metuchen Borough
0252	River Edge Borough	0421	Lawnside Borough	0809	Logan Township	1210	Middlesex Borough
0253	River Vale Township	0422	Lindenwold Borough	0810	Mantua Township	1211	Milltown Borough
0254	Rochelle Park Township	0423	Magnolia Borough	0811	Monroe Township	1212	Monroe Township
0255	Rockleigh Borough	0424	Merchantville Borough	0812	National Park Borough		
0256	Rutherford Borough	0425	Mount Ephraim Borough				
0257	Saddle Brook Township	0426	Oaklyn Borough				



**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 County	Location Code	Municipality County	Location Code	Municipality County	Location Code	Municipality County
1213	New Brunswick City	1416	Lincoln Park Borough	1707	Oldmans Township	2103	Belvidere Town
1214	North Brunswick Township	1430	Long Hill Township	1708	Penns Grove Borough	2104	Blairstown Township
1215	Old Bridge Township	1417	Madison Borough	1709	Pennsville Township	2105	Franklin Township
1216	Perth Amboy City	1418	Mendham Borough	1710	Pilesgrove Township	2106	Frelinghuysen Township
1217	Piscataway Township	1419	Mendham Township	1711	Pittsgrove Township	2107	Greenwich Township
1218	Plainsboro Township	1420	Mine Hill Township	1712	Quinton Township	2108	Hackettstown Town
1219	Sayreville Borough	1421	Montville Township	1713	Salem City	2109	Hardwick Township
1220	South Amboy City	1423	Morris Plains Borough	1714	Upper Pittsgrove Township	2110	Harmony Township
1221	South Brunswick Township	1422	Morris Township	1715	Woodstown Borough	2111	Hope Township
1222	South Plainfield Borough	1424	Morristown Town			2112	Independence Township
1223	South River Borough	1425	Mountain Lakes Borough		<b>SOMERSET COUNTY</b>	2113	Knowlton Township
1224	Spotswood Borough	1426	Mount Arlington Borough	1801	Bedminster Township	2114	Liberty Township
1225	Woodbridge Township	1427	Mount Olive Township	1802	Bernards Township	2115	Lopatcong Township
	<b>MONMOUTH COUNTY</b>	1428	Netcong Borough	1803	Bernardsville Borough	2116	Mansfield Township
1301	Aberdeen Township	1429	Parsippany-Trop Hills Twp.	1804	Bound Brook Borough	2117	Oxford Township
1302	Allenhurst Borough	1431	Pequannock Township	1805	Branchburg Township	2119	Phillipsburg Town
1303	Allentown Borough	1432	Randolph Township	1806	Bridgewater Township	2120	Pohatcong Township
1304	Asbury Park City	1433	Riverdale Borough	1807	Far Hills Borough	2121	Washington Borough
1305	Atlantic Highlands Borough	1434	Rockaway Borough	1808	Franklin Township	2122	Washington Township
1306	Avon-by-the-Sea Borough	1435	Rockaway Township	1809	Green Brook Township	2123	White Township
1307	Belmar Borough	1436	Roxbury Township	1810	Hillsborough Township		
1308	Bradley Beach Borough	1437	Victory Gardens Borough	1811	Manville Borough	2200	ALABAMA
1309	Brielle Borough	1438	Washington Township	1812	Millstone Borough	2300	ALASKA
1310	Colts Neck Township	1439	Wharton Borough	1813	Montgomery Township	2400	ARIZONA
1311	Deal Borough		<b>OCEAN COUNTY</b>	1814	North Plainfield Borough	2500	ARKANSAS
1312	Eatontown Borough	1501	Barneget Township	1815	Peapack & Gladstone Borough	2600	CALIFORNIA
1313	Englishtown Borough	1502	Barneget Light Borough	1816	Raritan Borough	2700	COLORADO
1314	Fair Haven Borough	1503	Bay Head Borough	1817	Rocky Hill Borough	2800	CONNECTICUT
1315	Farmingdale Borough	1504	Beach Haven Borough	1818	Somerville Borough	2900	DELAWARE
1316	Freehold Borough	1505	Beachwood Borough	1819	South Bound Brook Borough	3000	DIS OF COLUMBIA
1317	Freehold Township	1506	Berkeley Township	1820	Warren Township	3100	FLORIDA
1318	Hazlet Township	1507	Brick Township	1821	Watchung Borough	3200	GEORGIA
1319	Highlands Borough	1509	Eagleswood Township		<b>SUSSEX COUNTY</b>	3300	HAWAII
1320	Holmdel Township	1510	Harvey Cedars Borough	1901	Andover Borough	3400	IDAHO
1321	Howell Township	1511	Island Heights Borough	1902	Andover Township	3500	ILLINOIS
1322	Interlaken Borough	1512	Jackson Township	1903	Branchville Borough	3600	INDIANA
1323	Keansburg Borough	1513	Lacey Township	1904	Byram Township	3700	IOWA
1324	Keyport Borough	1514	Lakehurst Borough	1905	Frankford Township	3800	KANSAS
1346	Lake Como Borough	1515	Lakewood Township	1906	Franklin Borough	3900	KENTUCKY
1325	Little Silver Borough	1516	Lavallette Borough	1907	Fredon Township	4000	LOUISIANA
1326	Loch Arbour Village	1517	Little Egg Harbor Township	1908	Green Township	4100	MAINE
1327	Long Branch City	1518	Long Beach Township	1909	Hamburg Borough	4200	MARYLAND
1328	Manalapan Township	1519	Manchester Township	1910	Hampton Township	4300	MASSACHUSETTS
1329	Manasquan Borough	1520	Mantoloking Borough	1911	Hardyston Township	4400	MICHIGAN
1330	Marlboro Township	1522	Ocean Gate Borough	1912	Hopatcong Borough	4500	MINNESOTA
1331	Matawan Borough	1521	Ocean Township	1913	Lafayette Township	4600	MISSISSIPPI
1332	Middletown Township	1523	Pine Beach Borough	1914	Montague Township	4700	MISSOURI
1333	Millstone Township	1524	Plumsted Township	1915	Newton Town	4800	MONTANA
1334	Monmouth Beach Borough	1525	Point Pleasant Borough	1916	Ogdensburg Borough	4900	NEBRASKA
1336	Neptune City Borough	1526	Pt Pleasant Beach Borough	1917	Sandyston Township	5000	NEVADA
1335	Neptune Township	1527	Seaside Heights Borough	1918	Sparta Township	5100	NEW HAMPSHIRE
1337	Ocean Township	1528	Seaside Park Borough	1919	Stanhope Borough	5200	UNKNOWN
1338	Oceanport Borough	1529	Ship Bottom Borough	1920	Stillwater Township	5300	NEW MEXICO
1339	Red Bank Borough	1530	South Toms River Borough	1921	Sussex Borough	5400	NEW YORK
1340	Roosevelt Borough	1531	Stafford Township	1922	Vernon Township	5500	NORTH CAROLINA
1341	Rumson Borough	1532	Surf City Borough	1923	Walpack Township	5600	NORTH DAKOTA
1342	Sea Bright Borough	1508	Toms River Township	1924	Wantage Township	5700	OHIO
1343	Sea Girt Borough	1533	Tuckerton Borough		<b>UNION COUNTY</b>	5800	OKLAHOMA
1344	Shrewsbury Borough		<b>PASSAIC COUNTY</b>	2001	Berkeley Heights Township	5900	OREGON
1345	Shrewsbury Township	1601	Bloomington Borough	2002	Clark Township	6000	PENNSYLVANIA
1347	Spring Lake Borough	1602	Clifton City	2003	Cranford Township	6100	RHODE ISLAND
1348	Spring Lake Heights Borough	1603	Haledon Borough	2004	Elizabeth City	6200	SOUTH CAROLINA
1349	Tinton Falls Borough	1604	Hawthorne Borough	2005	Fanwood Borough	6300	SOUTH DAKOTA
1350	Union Beach Borough	1605	Little Falls Township	2006	Garwood Borough	6400	TENNESSEE
1351	Upper Freehold Township	1606	North Haledon Borough	2007	Hillside Township	6500	TEXAS
1352	Wall Township	1607	Passaic City	2008	Kenilworth Borough	6600	UTAH
1353	West Long Branch Borough	1608	Paterson City	2009	Linden City	6700	VERMONT
	<b>MORRIS COUNTY</b>	1609	Pompton Lakes Borough	2010	Mountainside Borough	6800	VIRGINIA
1401	Boonton Town	1610	Prospect Park Borough	2011	New Providence Borough	6900	WASHINGTON
1402	Boonton Township	1611	Ringwood Borough	2012	Plainfield City	7000	VIRGINIA
1403	Butler Borough	1612	Totowa Borough	2013	Rahway City	7100	WISCONSIN
1404	Chatham Borough	1613	Wanaque Borough	2014	Roselle Borough	7200	WYOMING
1405	Chatham Township	1614	Wayne Township	2015	Roselle Park Borough	7300	PUERTO RICO
1406	Chester Borough	1615	West Milford Township	2016	Scotch Plains Township	7400	NETHERLAND
1407	Chester Township	1616	Woodland Park Borough	2017	Springfield Township	7500	BELGIUM
1408	Denville Township		<b>SALEM COUNTY</b>	2018	Summit City	7600	ARGENTINA
1409	Dover Town	1701	Alloway Township	2019	Union Township	7700	CANADA
1410	East Hanover Township	1702	Carneys Point Township	2020	Westfield Town	7800	MEXICO
1411	Florham Park Borough	1703	Elmer Borough	2021	Winfield Township	7900	VIRGIN ISLANDS
1412	Hanover Township	1704	Elsinboro Township		<b>WARREN COUNTY</b>	8000	ENGLAND
1413	Harding Township	1705	Lower Alloway Creek Twp.	2101	Allamuchy Township	8100	CHINA
1414	Jefferson Township	1706	Mannington Township	2102	Alpha Borough	8200	GERMANY
1415	Kinnelon Borough					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

<p><b><u>Accommodation, Food Service, &amp; Drinking Places:</u></b></p>	<p><b><u>Museums, Historical Sites, &amp; Similar Institutions</u></b></p>	<p>621330 Offices of mental health practitioners (except physicians)</p>	<p>325900 Other chemical product &amp; preparation mfg.</p>
<p><b><u>Accommodation</u></b> 721310 Rooming &amp; boarding houses 721210 RV (recreational vehicle) parks &amp; recreational camps 721100 Travel accommodation (including hotels, motels, &amp; bed &amp; breakfast inns)</p>	<p>712100 Museums, historical sites, &amp; similar institutions</p>	<p>621320 Offices of optometrists 621340 Offices of physical, occupational &amp; speech therapists, &amp; audiologists</p>	<p><b><u>Food Manufacturing</u></b> 311110 Animal food mfg.</p>
<p><b><u>Food Services &amp; Drinking Places</u></b> 722410 Drinking places (alcoholic beverages) 722110 Full-service restaurants 722210 Limited-service eating places 722300 Special food services (including food service contractors &amp; caterers)</p>	<p><b><u>Performing Arts, Spectator Sports, &amp; Related Industries</u></b> 711410 Agents &amp; managers for artists, athletes, entertainers, &amp; other public figures 711510 Independent artists, writers, &amp; performers 711100 Performing arts companies 711300 Promoters of performing arts, sports, &amp; similar events 711210 Spectator sports (including professional sports clubs &amp; racetrack operations)</p>	<p>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</p>	<p>311800 Bakeries &amp; tortilla mfg. 311500 Dairy product mfg. 311400 Fruit &amp; vegetable preserving &amp; specialty food mfg.</p>
<p><b><u>Administrative &amp; Support and Waste Management &amp; Remediation Services:</u></b></p>	<p><b><u>Construction</u></b> 233110 Land subdivision &amp; land development 233300 Nonresidential building construction 233200 Residential building construction</p>	<p>621400 Outpatient care centers 621900 Other ambulatory health care services (including ambulance services, blood, &amp; organ banks)</p>	<p>311200 Grain &amp; oilseed milling 311610 Animal slaughtering &amp; processing 311710 Seafood product preparation &amp; packaging 311300 Sugar &amp; confectionery product mfg. 311900 Other food mfg. (including coffee, tea, flavorings, &amp; seasonings)</p>
<p><b><u>Administrative &amp; Support Services</u></b> 561430 Business service centers 561740 Carpet &amp; upholstery cleaning services</p>	<p><b><u>Heavy Construction</u></b> 234100 Highway, street, bridge, &amp; tunnel construction 234900 Other heavy construction</p>	<p><b><u>Hospitals</u></b> 622000 Hospitals</p>	<p><b><u>Leather &amp; Allied Product Manufacturing</u></b> 316210 Footwear mfg. (including leather, rubber, &amp; plastics) 316110 Leather &amp; hide tanning &amp; finishing 316990 Other leather &amp; allied product mfg.</p>
<p>561440 Collection agencies 561450 Credit bureaus 561410 Document preparation services 561300 Employment services</p>	<p><b><u>Special Trade Contractors</u></b> 235500 Carpentry &amp; floor contractors 235710 Concrete contractors 235310 Electrical contractors 235400 Masonry, drywall, insulation, &amp; tile contractors 235210 Painting &amp; wall covering contractors 235110 Plumbing, heating, &amp; air-conditioning contractors 235610 Roofing, siding &amp; sheet metal contractors 235810 Water well drilling contractors 235900 Other special trade contractors</p>	<p><b><u>Nursing &amp; Residential Care Facilities</u></b> 623000 Nursing &amp; residential care facilities</p>	<p><b><u>Nonmetallic Mineral Product Manufacturing</u></b> 327300 Cement &amp; concrete product mfg. 327100 Clay product &amp; refractory mfg. 327210 Glass &amp; glass product mfg. 327400 Lime &amp; gypsum product mfg. 327900 Other nonmetallic mineral product mfg.</p>
<p>561710 Exterminating &amp; pest control services 561210 Facilities support (management) services 561600 Investigation &amp; security services 561720 Janitorial services 561730 Landscaping services 561110 Office administrative services 561420 Telephone call centers (including telephone answering services &amp; telemarketing bureaus)</p>	<p><b><u>Educational Services</u></b> 611000 Educational services (including schools, colleges, &amp; universities)</p>	<p><b><u>Social Assistance</u></b> 624410 Child day care services 624200 Community food &amp; housing, &amp; emergency &amp; other relief services 624100 Individual &amp; family services 624310 Vocational rehabilitation services</p>	<p><b><u>Mining</u></b> 212110 Coal mining 212200 Metal ore mining 212300 Nonmetallic mineral mining &amp; quarrying 211110 Oil &amp; gas extraction 213110 Support activities for mining</p>
<p>561500 Travel arrangement &amp; reservation services 561490 Other business support services (including repossession services, court reporting, &amp; stenotype services) 561790 Other services to buildings &amp; dwellings 561900 Other support services (including packaging &amp; labeling services, &amp; convention &amp; trade show organizers)</p>	<p><b><u>Finance &amp; Insurance:</u></b></p>	<p><b><u>Information</u></b> 511000 Publishing industries</p>	<p><b><u>Other Services:</u></b></p>
<p><b><u>Waste Management &amp; Remediation Services</u></b> 562000 Waste management &amp; remediation services</p>	<p><b><u>Credit Intermediation &amp; Related Activities</u></b> 522100 Depository credit intermediation (including commercial banking, savings institutions, &amp; credit unions) 522200 Nondepository credit intermediation (including sales financing &amp; consumer lending) 522300 Activities related to credit intermediation (including loan brokers)</p>	<p><b><u>Broadcasting &amp; Telecommunications</u></b> 513000 Broadcasting &amp; telecommunications</p>	<p><b><u>Personal &amp; Laundry Services</u></b> 812111 Barber shops 812112 Beauty salons 812220 Cemeteries &amp; crematories 812310 Coin-operated laundries &amp; drycleaners 812320 Drycleaning &amp; laundry services (except coin-operated) (including laundry &amp; dry cleaning drop off &amp; pickup sites) 812210 funeral homes &amp; funeral services 812330 Linen &amp; uniform supply 812113 Nail salons 812930 Parking lots &amp; garages 812910 Pet care (except veterinary) services 812920 Photofinishing 812190 Other personal care services (including diet &amp; weight reducing centers) 812990 All other personal services</p>
<p><b><u>Agriculture, Forestry, Hunting &amp; Fishing</u></b> 112900 Animal production (including breeding of cats and dogs) 114110 Fishing 113000 Forestry &amp; logging (including forest nurseries &amp; timber tracts) 114210 Hunting &amp; trapping</p>	<p><b><u>Insurance Agents, Brokers, &amp; Related Activities</u></b> 524210 Insurance agencies &amp; brokers 524290 Other insurance related activities</p>	<p><b><u>Information Services &amp; Data Processing Services</u></b> 514210 Data processing services 514100 Information services (including news syndicates, libraries, &amp; on-line information services)</p>	<p><b><u>Repair &amp; Maintenance</u></b> 811120 Automotive body, paint, interior, &amp; glass repair 811110 Automotive mechanical &amp; electrical repair &amp; maintenance 811310 Commercial &amp; industrial machinery &amp; equipment (except automotive &amp; electronic) repair &amp; maintenance 811210 Electronic &amp; precision equipment repair &amp; maintenance 811430 Footwear &amp; Leather goods repair 811410 Home &amp; garden equipment &amp; appliance repair &amp; maintenance 811420 Reupholster &amp; furniture repair 811190 Other automotive repair &amp; maintenance (including oil change &amp; lubrication shops &amp; car washes) 811900 Other personal &amp; household goods repair &amp; maintenance</p>
<p><b><u>Support Activities for Agriculture &amp; Forestry</u></b> 115210 Support activities for animal production (including furriers) 115110 Support activities for crop production (including cotton ginning, soil preparation, planting &amp; cultivating) 115310 Support activities for forestry</p>	<p><b><u>Securities, Commodity Contracts, &amp; Other Financial Investments &amp; Related Activities</u></b> 523140 Commodity contracts brokers 523130 Commodity contracts dealers 523110 Investment bankers &amp; securities dealers 523210 Securities &amp; commodity exchanges 523120 Securities brokers 523900 Other financial investment activities (including investment advice)</p>	<p><b><u>Motion Picture &amp; Sound Recording</u></b> 512100 Motion picture &amp; video Industries (except video rental) 512200 Sound recording industries</p>	<p><b><u>Chemical Manufacturing</u></b> 325100 Basic chemical mfg. 325500 Paint, coating, &amp; adhesive mfg. 325300 Pesticide, fertilizer, &amp; other agricultural chemical mfg. 325410 Pharmaceutical &amp; medicine mfg. 325200 Resin, synthetic rubber, &amp; artificial &amp; synthetic fibers &amp; filaments mfg. 325600 Soap, cleaning compound, &amp; toilet preparation mfg.</p>
<p><b><u>Arts, Entertainment, &amp; Recreation:</u></b></p>	<p><b><u>Ambulatory Health Care Services</u></b> 621610 Home health care services 621510 Medical &amp; diagnostic laboratories 621310 Offices of chiropractors 621210 Offices of dentists</p>	<p><b><u>Manufacturing</u></b> 315000 Apparel mfg. 312000 Beverage &amp; tobacco product mfg. 334000 Computer &amp; electronic product mfg. 335000 Electrical equipment, appliance, &amp; component mfg. 332000 Fabricated metal product mfg. 337000 Furniture &amp; related product mfg. 333000 Machinery mfg. 339110 Medical equipment &amp; supplies mfg. 322000 Paper mfg. 324100 Petroleum &amp; coal products mfg. 326000 Plastics &amp; rubber products mfg. 331000 Primary metal mfg. 323100 Printing &amp; related support activities 313000 Textile mills 314000 Textile product mills 336000 Transportation equipment mfg. 321000 Wood product mfg. 339900 Other miscellaneous mfg.</p>	<p><b><u>Arts, Entertainment, &amp; Recreation:</u></b></p>
<p><b><u>Amusement, Gambling, &amp; Recreation Industries</u></b> 713100 Amusement parks &amp; arcades 713200 Gambling industries 713900 Other amusement &amp; recreation services (including golf courses, skiing facilities, marinas, fitness centers, bowling centers, skating rinks)</p>	<p><b><u>Arts, Entertainment, &amp; Recreation:</u></b></p>	<p><b><u>Manufacturing</u></b> 315000 Apparel mfg. 312000 Beverage &amp; tobacco product mfg. 334000 Computer &amp; electronic product mfg. 335000 Electrical equipment, appliance, &amp; component mfg. 332000 Fabricated metal product mfg. 337000 Furniture &amp; related product mfg. 333000 Machinery mfg. 339110 Medical equipment &amp; supplies mfg. 322000 Paper mfg. 324100 Petroleum &amp; coal products mfg. 326000 Plastics &amp; rubber products mfg. 331000 Primary metal mfg. 323100 Printing &amp; related support activities 313000 Textile mills 314000 Textile product mills 336000 Transportation equipment mfg. 321000 Wood product mfg. 339900 Other miscellaneous mfg.</p>	<p><b><u>Arts, Entertainment, &amp; Recreation:</u></b></p>

**TABLE C - NAICS CODES**

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

**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 mini warehouses & 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  
446130 Optical goods stores  
446110 Pharmacies & drug stores  
446190 Other health & personal care stores

**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 with-out 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 Pre-recorded 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)

**Non-store 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  
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  
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 mini warehouses & 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 and Enterprise Services (DORES) website at [www.state.nj.us/treasury/revenue](http://www.state.nj.us/treasury/revenue) to see the online options that are currently available.

## **ELECTRONIC FUNDS TRANSFER (EFT) PROGRAM**

DORES 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](http://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**

(7-2018)

STATE OF NEW JERSEY  
DIVISION OF REVENUE AND ENTERPRISE SERVICES  
**BUSINESS REGISTRATION APPLICATION**

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 3<sup>RD</sup> FL  
TRENTON, NJ 08608

Hotline  
609-292-9292  
[www.nj.gov/treasury/revenue/](http://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 Social Security # 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 \_\_\_\_\_ Name \_\_\_\_\_  
City \_\_\_\_\_ State \_\_\_\_\_ Street \_\_\_\_\_  
Zip Code \_\_\_\_\_ City \_\_\_\_\_ State \_\_\_\_\_  
(give 9 digit postal code) (give 9 digit postal code)

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

Name \_\_\_\_\_  
Street \_\_\_\_\_  
City \_\_\_\_\_ State \_\_\_\_\_  
Zip Code \_\_\_\_\_  
(give 9 digit postal code)

(See instructions for providing alternate addresses)

BUSINESS DETAIL

**G.** Beginning date for this business: [ ] [ ] / [ ] [ ] / [ ] [ ] (see instructions) O/C \_\_\_\_\_  
Month Day Year

- 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) **FOR OFFICIAL USE ONLY**

**J.** County/Municipality Code [ ] [ ] [ ] [ ] (see instructions) **K.** County \_\_\_\_\_ DLN \_\_\_\_\_  
(New Jersey only)

**L.** Will this business be SEASONAL?  YES  NO  
If YES – Circle months business will be open: JAN FEB MAR APR MAY JUN JUL AUG SEP OCT NOV DEC

**M.** If an ENTITY (Item C) complete the following:  
Date of Incorporation: [ ] [ ] / [ ] [ ] / [ ] [ ] State of Incorporation [ ] [ ] Fiscal Month [ ] [ ]  
Month Day Year 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 a rider.)

OWNERSHIP DETAIL

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

BE SURE TO COMPLETE THE NEXT PAGE

FEIN#: \_\_\_\_\_

NAME: \_\_\_\_\_

**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 \_\_\_\_\_

NJ Employer ID

ACQUIRED

PERCENTAGE ACQUIRED

Assets

\_\_\_\_\_ %

Trade or Business

\_\_\_\_\_ %

Employees

\_\_\_\_\_ %

Address \_\_\_\_\_

Month / Day / Year Date Acquired

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 \_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_

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](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

Table with 5 columns: NJ WORK LOCATIONS (Street Address, City, Zip Code, County), NATURE OF BUSINESS (NAICS Code, Principal Product or Service Complete Description, %), and No. of Workers at Each Location and/in Each Class of Industry.

(Continue on separate sheet, if necessary)

BE SURE TO COMPLETE THE NEXT PAGE

FEIN#: \_\_\_\_\_ NAME: \_\_\_\_\_

Each Question Must Be Answered Completely

11. a. Will you collect New Jersey Sales Tax and/or pay Use Tax? ... GIVE EXACT DATE YOU EXPECT TO MAKE FIRST SALE [ ] / [ ] / [ ]
b. Will you need to make exempt purchases for your inventory or to produce your product? ...
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 form CM-100 on page 44.
13. a. Are you a distributor or wholesaler of tobacco or nicotine products other than cigarettes?... [ ] Yes [ ] No
b. Do you purchase tobacco or nicotine products other than cigarettes from outside the State of New Jersey? If yes, you are required to provide supplemental information directly to the Division of Taxation on Form TPT-R, Tobacco and Nicotine Products Registration. This form is available at https://www.nj.gov/treasury/taxation/prnrtobacco.shtml. [ ] Yes [ ] No
c. Do you intend to sell Container E-Liquid? [ ] Yes [ ] No
d. Are more than 50% of your retail business's sales derived from Container E-Liquid, electronic smoking devices, and related accessories? [ ] Yes [ ] No
Note: If yes, complete the Vapor Business License Application (form VB-R) This form is available at https://www.nj.gov/treasury/taxation/prnrtobacco.shtml.
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 of 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 license application (MFA-1) or you can download this application at www.state.nj.us/treasury/taxation/prnrtmf.shtml. [ ] Yes [ ] No
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 (or do you provide other transient accommodation rentals (e.g., vacation rental, house, room, or similar lodging used on a transient basis) in the State of New Jersey?... [ ] Yes [ ] No
21. Will this business be operating in the Sports and Entertainments 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 sell voice grade access telecommunications or mobile telecommunications to a customer with a primary place of use in this State?... [ ] Yes [ ] No
24. 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 17-19 of this booklet (NJ-REG). In addition, you need to complete the State of New Jersey New Hire Reporting Form (pages 29-30) if you have employees. There is no need to complete pages 23-24 of the package if you have successfully filed with Commercial Recording.

Applicants who are registering as **Sole Proprietors or Partnerships** may file online at <https://www.njportal.com/DOR/BusinessRegistration/> or may file pages 17-19, form NJ-REG. Applicants who are registering a new business entity (Limited Liability Company, Limited Partnership, Limited Liability Partnership, or a Corporation), and who have not already filed with Commercial Recording/Corporate Filing Unit may file online at <https://www.njportal.com/DOR/BusinessFormation/Home/Welcome> or may complete the Public Records Filing for New Business Entity (pages 23-24) in addition to form NJ-REG (pages 17-19).

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:** After you form or authorize your New Business Entity, you will be required to file Annual Reports for the entity. These reports must be filed annually on the anniversary month of the business entity's formation or authorization. For your convenience, all major credit cards as well as electronic check (e-check) may be used to pay the filing fee. A reminder notice of your reporting requirement will be sent to your Registered Agent 60 days prior your report's due date.

Annual Reports must be filed online at: <https://www.njportal.com/dor/annualreports>



# 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 & Enterprise Services/Corp. 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/money order payable to the Treasurer, State of NJ;
- Credit card MasterCard, Visa, Discover or AMEX (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 nonprofit 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 (MasterCard/Visa, Discover and AMEX) or depository account (one payment method per request).

**Delivery/Turnaround** – Barring difficulties beyond DORES control, including those that affect the Division’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 workdays 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 and Enterprise Services  
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:** DORES 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.

DORES will make three attempts to transmit to the fax back number you provide. If the transmissions are unsuccessful, the Division will send acknowledgments of completed filings to the registered office of the business entity 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 and Enterprise Services 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 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

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; LTD Liability Co., LTD Liability Company, Limited Liability Co., 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 will add an appropriate designator if none is provided.

Remember that the name must be distinguishable from other names on the State’s database. DORES 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.

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

<u>Statutory Authority</u>	<u>Entity Type</u>	<u>Type Code</u>
Title 14A For-Profit Corp.	Domestic Profit	DP
	Domestic Professional	PA
	Foreign Profit	FR
	(Incl. Foreign Professional Corp.) Foreign Profit	
	“Doing Business As” (DBA)	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

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.”
4. **Stock** – Domestic for-profit corporations only, list total shares.
5. **Duration** – List the duration of the entity. If the duration is indefinite or perpetual, leave the field blank.
6. **State of Formation/Incorporation** – Foreign entities only, list home state.
7. **Date of Formation/Incorporation** – Foreign entities only, list the date of incorporation/formation in home state.
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.
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.
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**

11. Provide additional “Entity-Specific” information as applicable.  
**Nonprofit corporations wanting Federal IRS 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](http://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 instructions for returning completed work (mail and over-the-counter requests)
- \* Cover sheet listing work request details (FAX Filing Requests)

**CHECKLIST FOR BUSINESS REGISTRATION APPLICATION**

- \* Completed and signed Business Registration Application (pages 17-19)
- \* Completed and signed 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 Street 5<sup>th</sup> Floor  
 Trenton, NJ 08608-1214  
 Phone: 609-292-9292  
 Fax: 609-984-6851

**Business Registration Application:**

Mail: Po Box 252, Trenton, NJ 08646  
 Overnight: 33 West State Street 3<sup>rd</sup> Floor  
 Trenton, NJ 08608-1214  
 Fax: 609-984-6851

**FEE SCHEDULE  
(Revised 4/20/2011)**

**FAX FILING SERVICE FEES (FFS)**

- 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 and 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 \$.10 cents 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 AND ENTERPRISE SERVICES**

Overnight to:  
33 West State St 5<sup>th</sup> FL  
Trenton, NJ 08608

**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:** \_\_\_\_\_ **3. Business Purpose:** \_\_\_\_\_  
(See instructions for Codes, Page 21, Item 2) (See instructions for Codes, Page 21, Item 3)

**4. Stock** (Domestic Corporations only; LLCs and Non-Profits 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 \_\_\_\_\_

<u>Registered Office:</u> (Must be a New Jersey <u>street</u> address)	<u>Main Business or Principal Business Address:</u>
Street _____	Street _____
City _____ Zip _____	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
_____	_____	_____	_____
_____	_____	_____	_____

**Public Records Filing for New Business Entity (continued)**

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**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:



# **Instructions**

## **Registration of Alternate Name (Form C-150G)**

**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.

1. Enter the name of the corporation/business exactly as it appears on the records of the Treasurer of the State New Jersey.
2. Enter the 10-digit Corporation/Business ID number as issued by the State of New Jersey.
3. Enter the name of the State in which the corporation was incorporated.
4. Enter the date of incorporation (domestic corporations) or the date of authorization (foreign corporations).
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.

6. State the purpose of the business or the primary type of activity performed by the business, under the alternate name given above.
7. No entry is required.
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) 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 and Enterprise Services

PO Box 308

Trenton, NJ 08646

Mail to:  
PO Box 308  
Trenton, NJ 08646

**STATE OF NEW JERSEY  
DIVISION OF REVENUE AND ENTERPRISE SERVICES**

Overnight to:  
33 West State St 5th FL  
Trenton, NJ 08608

**FEE REQUIRED**

**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 25 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.

- |   |  |
|---|--|
| <input type="checkbox"/> Title 14A:2-2.1 (2) New Jersey Business Corporation Act  | <input type="checkbox"/> Title 42:2B-4 Limited Liability Company |
| <input type="checkbox"/> Title 15A:2-2-3 (b) New Jersey Nonprofit Corporation Act | <input type="checkbox"/> 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  
For Limited Partnerships  
For all Other Business Types

Chairman of the Board, President, Vice President  
General Partner  
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.**

# 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 AND ENTERPRISE SERVICES, 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-SHARES

**Online:**  
<http://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 versión en español de este documento o para recibir ayuda, por favor comuníquese 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: XXX-XXX-XXX  
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)
XXX-XX-XXXX	ROBERT	C	CLARKE	34 PERKINS DR	NEWBURN	NJ	08652	10/23/97	08/06/59	M
XXX-XX-XXXX	ANGELA	R	SMITH	111 MAIN ST	TRENTON	NJ	08603	10/06/97	12/03/87	F
XXX-XX-XXXX	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 1-800-829-3676, 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.

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**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](http://www.nj-newhire.com) or our e-mail address at [newjersey@nj-newhire.com](mailto: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

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

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**Employer Federal EIN**    \_\_\_\_\_ - \_\_\_\_\_

**Employer Information:**

Employer Name \_\_\_\_\_  
(Name, d/b/a, ect.)

Employer Payroll Address  
\_\_\_\_\_  
\_\_\_\_\_

Employer Payroll City \_\_\_\_\_ State \_\_\_\_\_ Zip Code + 4 (optional) \_\_\_\_\_  
\_\_\_\_\_ - \_\_\_\_\_

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**Employee Information:**

Employee Social Security Number \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_

First Name \_\_\_\_\_ MI (opt) \_\_\_\_\_ Last Name \_\_\_\_\_

Employer Payroll Address  
\_\_\_\_\_  
\_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ Zip Code + 4 (optional) \_\_\_\_\_  
\_\_\_\_\_ - \_\_\_\_\_

Date of Hire (optional) \_\_\_\_\_ Date of Birth (if available) \_\_\_\_\_ Gender (optional)  
\_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_  Male  Female

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**THIS FORM MAY BE REPRODUCED**



Employer Federal EIN \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_

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**Employee Information:**

Employee Social Security Number \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_

First Name \_\_\_\_\_ MI (opt) \_\_\_\_ Last Name \_\_\_\_\_

Employer Payroll Address

\_\_\_\_\_  
\_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ Zip Code + 4 (optional) \_\_\_\_\_

\_\_\_\_\_ - \_\_\_\_\_

Date of Hire (optional)

Date of Birth (if available)

Gender (optional)

\_\_\_\_ - \_\_\_\_ - \_\_\_\_\_

\_\_\_\_ - \_\_\_\_ - \_\_\_\_\_

Male  Female

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**Employee Information:**

Employee Social Security Number \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_

First Name \_\_\_\_\_ MI (opt) \_\_\_\_ Last Name \_\_\_\_\_

Employer Payroll Address

\_\_\_\_\_  
\_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ Zip Code + 4 (optional) \_\_\_\_\_

\_\_\_\_\_ - \_\_\_\_\_

Date of Hire (optional)

Date of Birth (if available)

Gender (optional)

\_\_\_\_ - \_\_\_\_ - \_\_\_\_\_

\_\_\_\_ - \_\_\_\_ - \_\_\_\_\_

Male  Female

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**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% of 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 Office of Child Support Enforcement (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 administrative 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 agency 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/](http://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.

<b>State Child Support Enforcement Offices</b>		
<b>State</b>	<b>Main Office #</b>	<b>Toll Free #</b>
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	1/800/464-435 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

<b>State Child Support Enforcement Offices</b>		
<b>State</b>	<b>Main Office #</b>	<b>Toll Free #</b>
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 REG-C-L (page 37) to report changes in tax/wage registration, and mail changes to the Division of Revenue and Enterprise Services (DORES), 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 Sections A –F of the Form REG-C-L (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 the REG-C-EA (page 38). Business entities may submit Changes/Amendments through one of the service 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/](http://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.

<u>Business Entity Type</u>	<u>Amendment By:</u>	<u>Statutory Authority (NJSA Title) to Enter in Field B</u>
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 not be used to indicate the adoption of an Alternate Name (form C-150G)

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.

DORES will add an appropriate designator if none is provided.

\*\* Remember that the name must be distinguishable from other names on the State’s database. DORES 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/](http://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.

STATE OF NEW JERSEY  
DIVISION OF REVENUE AND ENTERPRISE SERVICES

REQUEST FOR CHANGE OF REGISTRATION INFORMATION

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, page 39)

Trade Name: \_\_\_\_\_

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

Mailing Name and Address

Street \_\_\_\_\_

Name: \_\_\_\_\_

City \_\_\_\_\_ State

Street: \_\_\_\_\_

Zip Code      -

City \_\_\_\_\_ State

(Give 9-digit Zip)

Zip Code      -

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 SEP 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

Corporate Entities

Business Sold or Discontinued \_\_\_\_\_

**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/](http://www.state.nj.us/njbgs/) or by calling the Division of Revenue at 609-292-9292.

Business Incorporated \_\_\_\_\_

Owner Deceased \_\_\_\_\_

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: ( ) \_\_\_\_\_ - \_\_\_\_\_

STATE OF NEW JERSEY  
DIVISION OF REVENUE AND ENTERPRISE SERVICES  
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 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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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 <input type="checkbox"/> 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 \_\_\_\_ / \_\_\_\_ / \_\_\_\_ Applied for   
month day year  
New Jersey S corporation or New Jersey QSSS election is to be effective for tax year beginning \_\_\_\_ / \_\_\_\_ / \_\_\_\_ ending \_\_\_\_ / \_\_\_\_ / \_\_\_\_  
month day year 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 <u>must</u> be provided ***		Stock Owned		Social Security Number or Employer Identification Number for an estate or qualified trust	*Shareholder's state of residency
	Signature	Date	Number of shares	Dates acquired		

\*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
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**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.

## 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 to do business from the Secretary of State. A foreign corporation may be authorized to do 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, arbitrate 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.

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: \_\_\_\_\_





## New Jersey Form MFA-1 Instructions

Complete all appropriate sections and remit this application with a check for the total application fee payable to “State of New Jersey – LMF” to:

New Jersey Division of Taxation  
P. O. Box 189  
Trenton, NJ 08695-0189

Be sure to check whether this is an Initial, Change, or Renewal Application. If you are a licensee and wish to note changes of Address, Activity, etc, check Change.

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**Failure to provide all required data will result in automatic denial of this application.**

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### Section 1 – Business Information

If you already have a NJ Tax Identification Number, enter it, **otherwise leave that space blank.**

If you already have an IRS 637 Number, enter it; **otherwise leave that space blank.**

The Business Name is your company’s name as it appears on the Business Registration.

The Trade Name is the name by which your company does business and is known in the industry.

The Physical Address is your company’s primary location for operations in New Jersey. If there are no New Jersey locations, enter your company’s primary business location.

The Mailing Address is the address the Division of Taxation can use to contact your company for general inquiries or notices.

The Books and Records Address is the address the Division of Taxation can use to contact your company regarding reporting and payments. It is the address where tax specific inquiries will be sent.

### Section 2 – Contact Information

The Contact for Registration is the individual who can answer questions regarding this application. If this individual is not an employee or owner of the company, a completed Form M-5008-R must accompany this application.

The Contact for Reporting is the individual who can answer questions regarding filing of reports and issuance of payments. If this individual is not an employee or

owner of the company, a completed Form M-5008-R must accompany this application.

The Individual Completing this form is the individual who actually provides the information on the application. If this individual is not an employee or owner of the company, a completed Form M-5008-R must accompany this application.

### Section 3 – Prior Owner Information

This section is for individuals or companies who purchase an existing business. All others should enter “N/A” under Former Business Name and leave all other spaces in Section 3 blank.

### Section 4 – Type of Ownership

Check the box that applies and leave all others blank. If you check New Jersey Corporation, you must give the Date of Incorporation. If you check Out of State Corporation, you must give the state of incorporation and the Date Registered in New Jersey. If you check “Other” you must give the type of ownership.

### Section 5 – Owner Information

You must provide all requested information for the owner, owner and spouse, all partners, or all principal officers. If there are more than four partners or principal officers, you must write “See Rider Attached” in the first space and provide the information on a separate sheet.

### Section 6 – Relationships with other Organizations

Provide this information for any owner, officer, or employee who operated, managed, or reported for another company that required a Motor Fuels license of any type.

### Section 7 – Type of Products Handled

Check each type of product you will possibly handle in New Jersey. If you check “Other” you must give each other product.

### Section 8 – Business Activity; License Requested

Check one or more of the license types highlighted. For each license you request, you must be able to check one or more of the numbered boxes below that license type. You must pay the application fee for each license requested. Enter the total amount due for all licenses requested at the end of this section. You may write one check for the total due for all licenses requested. Make the check payable to State of New Jersey – LMF.

**Section 9 – Consumer Registration**

Complete this section if you are an end user who picks up fuel in a terminal or if you receive, produce, or blend fuel that has not been taxed.

**Section 10 – Fuel Customers/Suppliers/Position Holders**

Provide the information requested for the companies with whom you do business. If you deal in more than one product with a particular company, list it once for each type of product. Under “How product is received” state how your company receives control or possession of the products listed. For instance, pipeline, rack, rail, barge, etc.

**Section 11 – Transporters Hired**

Provide the information requested for each transporter hired by your company. If you use your own modes of transport, write “Own means of transport” in the first space, and apply for a Transporters License. If you neither provide modes of transport nor hire transporters, write “N/A” in the first space.

**Section 12 - Terminals**

**Suppliers** – Provide the requested information for New Jersey terminals in which you are a position holder and any out-of-state terminals in which you are a position holder and will collect the New Jersey tax on all removals destined to New Jersey.

**Permissive Suppliers** – Provide the requested information for any out-of-state terminal in which you are a position holder and agree to precollect the New Jersey tax on all removals destined for New Jersey.

**Terminal Operators** – Provide the requested information for the New Jersey terminal(s) you operate.

**Section 13 – New Jersey Storage Tank Information**

Please furnish the requested information for all storage tanks you have in New Jersey. It is not necessary to list individual tanks. Show the total storage capacity for each product type for each location. If you have no storage in New Jersey, write “N/A” in the first space.

**Section 14 – Bond Information**

Complete the sections appropriate for the type of license you are requesting. If you are requesting more than one license, you will need a separate bond for each license.

**Section 15 – Notice of Election for Suppliers and Permissive Suppliers**

This section is for Suppliers and Permissive Suppliers only. Suppliers may complete this section if they choose. Their choice will not affect the rest of the application. Permissive Suppliers must complete this section, or the application will be denied. Other applicants should write “N/A” in the signature space.

**Section 16 – Application to be a Qualified Distributor**

This section is to be completed by Distributor applicants who desire recognition as a Qualified Distributor. All others should write, “N/A” in the signature space. A Distributor applicant’s choice not to apply for recognition as a Qualified Distributor will not affect the rest of this application.

**Section 17 – Authorizing Signature**

Only an individual listed in Section 5 of this application may sign this application. Without an appropriate signature, this application cannot be processed.

## 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.

# State of New Jersey

Form MFA-1



Motor Fuels Application & Instructions

# State of New Jersey



Send to:

Rev 12-2013

## New Jersey Division of Taxation

PO Box 189  
Trenton, NJ 08695-0189

### Form MFA – 1 Combined Motor Fuels License Application

- Initial Application
  Change Application
  Renewal Application

### Section 1 – Business Information

Federal ID Number	IRS 637 Number	New Jersey Tax ID Number	Does your company have internet access?	<input type="checkbox"/> Yes <input type="checkbox"/> No									
Business Name			Webpage Address										
Trade Name			Phone Number	Fax Number									
Physical Address													
Mailing Address													
Books and Records Address													
Hours of Operations													
<input type="checkbox"/> Mon.	-	<input type="checkbox"/> Tues.	-	<input type="checkbox"/> Wed.	-	<input type="checkbox"/> Thur.	-	<input type="checkbox"/> Fri.	-	<input type="checkbox"/> Sat.	-	<input type="checkbox"/> Sun.	-

### Section 2 – Contact Information

**If you wish to give an attorney, or accountant access to your tax information, you must supply us with an Appointment of Taxpayer Representative Form (Form M-5008-R) giving us the authority to release confidential information to them.**

Contact for Registration	Title	Telephone No	Email Address
Contact for Reporting	Title	Telephone No	Email Address
Individual Completing this form	Title	Telephone No	Email Address

### Section 3 – Prior Owner Information

**Complete if you are purchasing an existing business**

Former Business Name	Former License Number	Former Phone Number
Former Business Address	City, State, Zip	Date Ownership Transferred
Former Business Mailing Address	City, State, Zip	Date Former Business Ended

## Section 4 – Type of Ownership

Sole Proprietorship (*may include spouse*)  
 Limited Liability Partnership  
 New Jersey Corporation  
 Date of Incorporation: \_\_\_\_\_

Partnership  
 Government Entity  
 Out of State Corporation – State: \_\_\_\_\_  
 Date Registered in New Jersey: \_\_\_\_\_

Limited Partnership  
 Trust  
 Other (*specify*) \_\_\_\_\_

## Section 5 – Owner Information

**Provide information for Sole Proprietor, all Partners, or Principal Officers of Corporations or Limited Liability Corporations (*attach rider if necessary*).**

Name (Last, First, M)	Title	Social Security Number
Home Address	Home Phone Number	Cell Phone Number
Name (Last, First, M)	Title	Social Security Number
Home Address	Home Phone Number	Cell Phone Number
Name (Last, First, M)	Title	Social Security Number
Home Address	Home Phone Number	Cell Phone Number
Name (Last, First, M)	Title	Social Security Number
Home Address	Home Phone Number	Cell Phone Number

## Section 6 – Relationship with Other Organizations

**Information regarding persons affiliated with this business who either are also affiliated or have been affiliated with another business that requires licensing under NJSA §54:39-101 et seq (*attach rider if necessary*)**

Name (Last, First, M)	Title with Applicant	Date joining Application	Social Security Number
Name (Last, First, M)	Title with Applicant	Date joining Application	Social Security Number
Individual's Home Address		City, State, Zip	
Name of Business with which Affiliation Exists	Affiliated Business FID	Title	Effective Date of Title
Name (Last, First, M)	Title with Applicant	Date joining Application	Social Security Number
Name (Last, First, M)	Title with Applicant	Date joining Application	Social Security Number
Individual's Home Address		City, State, Zip	
Name of Business with which Affiliation Exists	Affiliated Business FID	Title	Effective Date of Title

## Section 7 – Types of Products Handled

**Check each type of product with which you will be dealing in New Jersey**

Gasoline                       LPG                                       Dyed Kerosene                       Undyed Kerosene  
 Gasohol                         Undyed Diesel                       Undyed Biodiesel                       Aviation Fuel  
 Fuel Grade Alcohol               Dyed Diesel                               Dyed Biodiesel  
 Other – List each other product:



## Section 8 – Business Activity; License Requested

Check all that apply

### Supplier of Motor Fuels

An Application Fee of \$450 is due for a 3-year license.

1.  You are registered or required to be registered pursuant to Section 4101 of the Federal Internal Revenue Code of 1986 **and** one or more of A through E
  - A.  You are a Position Holder in a terminal in New Jersey (List each Terminal and its location)
  - B.  You export fuel from this State (List the states to which you export and your License N<sup>o</sup> in each state)
  - C.  You Import as a Position Holder in another state (List the states from which you import and your License N<sup>o</sup> in each state)
  - D.  You Import from another Position Holder (List the Position Holders, the Position Holder's License N<sup>o</sup>, and the state)
  - E.  You acquire Motor Fuel in this State by two-party exchanges (List exchange partners and their License N<sup>o</sup>)
2.  You produce Fuel Grade Alcohols in New Jersey or for import into New Jersey

### Permissive Supplier of Motor Fuels

An Application Fee of \$450 is due for a 3-year license.

- You are an out of State Supplier who is not required to be licensed as a Supplier in this State, but you elect to be licensed anyway

### Terminal Operator

An Application Fee of \$450 is due for a 3-year license for each Terminal Operated.

1.  You own one or more Terminals in New Jersey (List each Terminal, state whether it is a barge, pipeline, or fixed location, and its location)
2.  You control one or more Terminals in New Jersey (List each Terminal, state whether it is a barge, pipeline, or fixed location, and its location)
3.  You commingle products with those of another company (List each company and the products commingled)

### Distributor of Motor Fuels

An Application Fee of \$450 is due for a 3-year license.

1.  You acquire Fuel from a Supplier, Permissive Supplier, or another Distributor for subsequent resale
2.  You import Fuel from another state (List the states, Suppliers, each Supplier's License N<sup>o</sup> and the products imported)
3.  You export Fuel to another state (List the states, customers, each customer's License N<sup>o</sup>, and the products exported)
4.  You blend Fuels (List the types of fuels you blend and the blend stocks used)
5.  You sell Aviation Fuels

**Retailer of Motor Fuels**

An Application Fee of \$150 is due for a 3-year license.  
You must file a separate MFA-1 for each retail establishment.

1.  You engage in the business of selling or dispensing motor fuel to the consumers in this state.
2.  You operate a blocked pump for clear kerosene.
3.  You sell Aviation Fuels to the consumers.
4.  You dispense LPG into on-road vehicles.

**Please provide the following regarding your retail location.**

1. What is the baseload minimum power requirement for your station? (ensuring back up power to pumps, P.O.S system, lighting, and requisite safety equipment)
2. Do you have a backup generator on site?  Yes  No
3. If yes, please submit a description.
4. If no, is your station pre-wired for a generator?
5. Number of gasoline pumps. \_\_\_\_\_ Average gallons of gasoline sold during the last 12 months. \_\_\_\_\_
6. Number of diesel pumps. \_\_\_\_\_ Average gallons of diesel fuel sold during the last 12 months. \_\_\_\_\_
7. Number of kerosene pumps. \_\_\_\_\_ Average gallons of kerosene sold during the last 12 months. \_\_\_\_\_
8. Do you lease your location (if yes, please provide a copy of the lease agreement)?  Yes  No

**Transporter**

An Application Fee of \$50 is due for a 1-year license for each conveyance licensed.

1.  You transport your own fuels.
2.  You transport fuels under contract as a common carrier. (*List your customers, each customer's License N<sup>o</sup>, and the fuels transported*)

For each Fuel Transportation Vehicle of Vessel, give the following information. (*Attach rider if you are licensing more than 14 vehicles or vessels.*)

Conveyance Type	VIN or Vessel Name	Conveyance Type	VIN or Vessel Name

Total Application Fee due for this application: \$ \_\_\_\_\_

**Section 9 – Consumer Registration**

**Only Consumers may complete this section. If you sell fuel, then you are not a Consumer and you must apply for one of the licenses in Section 8.**

- Check all that apply.*
- |  |  |
|--|--|
| <input type="checkbox"/> You purchase dyed fuel for use in on-road vehicles. | <input type="checkbox"/> You blend your own fuel.                          |
| <input type="checkbox"/> You pick up taxable, on-road fuel from a terminal.  | <input type="checkbox"/> You recycle fuel for use on-road.                 |
| <input type="checkbox"/> You make your own fuel.                             | <input type="checkbox"/> You acquire taxable fuel that has not been taxed. |
- Check each type of fuel you will consume.*
- |  |  |   |  |
|--|--|---|--|
| <input type="checkbox"/> Gasoline and/or Ethanol | <input type="checkbox"/> Diesel, Biodiesel or Kerosene | <input type="checkbox"/> Dyed Diesel, Biodiesel or Kerosene | <input type="checkbox"/> Aviation Fuel |
|--|--|---|--|

## Section 10 – Fuel Customers / Suppliers / Position Holders

Supplier of Motor Fuels applicants list customers. Distributor of Motor Fuels applicants list Suppliers. Terminal Operator applicants list Position Holders in your terminal(s). Retailers of Motor Fuels applicants list suppliers. Transporter applicants skip this section. Use a rider if necessary.

Customer / Supplier / Position Holder Name	Federal ID N°	License N°	Products	Terminal N°	How product is received

## Section 11 – Transporters Hired

List Common Carriers you will use to transport fuel.

Transporter Name	Point of Contact	Phone Number	Federal ID Number	Mode

## Section 12 – Terminals

Refer to instructions to determine which Terminals must be listed (attach rider if necessary).

Terminal Code	Street Address	City, State, Zip

# Section 13 – New Jersey Storage Tank Information

List Storage Tank information by product type. (Attach rider if necessary).

Product Type	Address	City, State, Zip	Total Tank Capacity

# Section 14 – Bond Information

Complete the parts applicable to the License you are requesting.

<b>Supplier or Permissive Supplier Applicants</b>	Bond or Security must be 3 times the liability for the estimated gallons handled per month. (minimum \$25,000; maximum \$2,000,000)		
<u>List estimated gallons to be handled per month by product types as grouped below</u>			
Gasoline	Diesel & Kerosene (dyed & undyed)	Aviation Gasoline	Jet Fuel
Check type of Security to be used			
<input type="checkbox"/> Surety Bond	<input type="checkbox"/> Certificate of Deposit	<input type="checkbox"/> Letter of Credit	<input type="checkbox"/> Cash Deposit
Issue of Security Instrument	Number	Issue Date	Amount
Address of Issuer		City, State, Zip	

<b>Terminal Operator Applicants</b>	Bond or Security must be 3 times the liability for the estimated gallons handled per month.		
<u>List estimated gallons to be handled per month by product types as grouped below</u>			
Gasoline	Diesel & Kerosene (dyed & undyed)	Aviation Gasoline	Jet Fuel
Check type of Security to be used			
<input type="checkbox"/> Surety Bond	<input type="checkbox"/> Certificate of Deposit	<input type="checkbox"/> Letter of Credit	<input type="checkbox"/> Cash Deposit
Issue of Security Instrument	Number	Issue Date	Amount
Address of Issuer		City, State, Zip	

<b>Distributor of Motor Fuels Applicants</b>	Bond or Security must be 3 times the liability for the estimated gallons handled per month.		
<u>List estimated gallons to be handled per month by product types as grouped below</u>			
Gasoline	Diesel & Kerosene (dyed & undyed)	Aviation Gasoline	Jet Fuel
Check type of Security to be used			
<input type="checkbox"/> Surety Bond	<input type="checkbox"/> Certificate of Deposit	<input type="checkbox"/> Letter of Credit	<input type="checkbox"/> Cash Deposit
Issue of Security Instrument	Number	Issue Date	Amount
Address of Issuer		City, State, Zip	

## Section 15 – Notice of Election for Suppliers and Permissive Suppliers

**THIS NOTICE OF ELECTION PROVIDES FOR THE PRECOLLECTION OF THE NEW JERSEY MOTOR FUEL TAX ON ALL REMOVALS FROM ALL OUT-OF-STATE TERMINALS LISTED ABOVE WHERE SUPPLIERS OR PERMISSIVE SUPPLIERS ARE POSITION HOLDERS.**

We elect to treat all removals from all out-of-state terminals with a destination into New Jersey as shown on the terminal-issued shipping papers as if the removals were removed across the rack by the supplier from a terminal in New Jersey as provided in Section 54:39-118.

We agree to precollect the New Jersey motor fuel tax in accordance with Chapter P.L. 2010. C22 on all removals from a qualified terminal where we are a position holder without regard to the license status of the person acquiring the fuel, the point of terms of the sale or the character of delivery.

We further agree to waive any defense that the State of New Jersey lacks jurisdiction to require collection on all out-of-state sales by such person as to which the person had knowledge that the shipments were destined for New Jersey and that New Jersey imposes the requirements under its general police powers to regulate the movement of motor fuels.

**NOTICE OF ELECTION must be signed by an authorized representative of the company as listed in Section 5 of this application.**

Signature	Title	Printed Name	Date Signed

## Section 16 – Application to be a Qualified Distributor

**Pursuant to Section 54:39-121, Qualified Distributors may delay remittance of the tax precollected by their Suppliers and Permissive Suppliers until up to the 20<sup>th</sup> day of the month following the removal of taxable products from a terminal by a fuel transportation vehicle. Payments made to Suppliers and Permissive Suppliers MUST be made by EFT.**

We acknowledge our Suppliers' obligations to precollect tax due on Motor Fuels from us, hold it in trust for New Jersey, and remit the tax precollected no later than the 22<sup>nd</sup> of the month following the taxable event.

We affirm that:

1. Our company was a licensee in good standing with the State of New Jersey under R. S. 54:39-1 et seq. Our filings and payments were made accurately and timely.

— OR —

2. Our company meets the financial responsibility or bonding requirements set forth by the Motor Fuels Tax Act of 2010.

We agree that in order to enable our Suppliers to meet their obligations to the State of New Jersey, we **MUST** remit the amount of tax due to our Suppliers by EFT no later than the 20<sup>th</sup> day of the month following the taxable event.

Based on the above acknowledgment, affirmation, and agreement, we request that the State of New Jersey recognize us as qualified to delay remittance to our Suppliers of tax due until the 20<sup>th</sup> day of the month following the taxable event. We recognize that as a Qualified Distributor, recognized pursuant to R. S. 54:39-101 et seq. We recognize that our company, and not our Suppliers, will be liable for penalties and interest in the event that we make remittance to our Suppliers late. We further recognize that a late remittance to our Suppliers will revoke our status as a Qualified Distributor.

**QUALIFIED DISTRIBUTOR APPLICATION must be signed by an authorized representative of the company as listed in Section 5 of this application.**

Signature	Title	Printed Name	Date Signed

## Section 17 – Authorizing Signature

Under penalty of perjury, my signature affirms all of the following:

- ❖ The information provided in this application, to include all attachments, is accurate and complete to the best of my knowledge.
- ❖ The applicant agrees to provide accurate and timely reports and to make timely payments.

Inaccurate or incomplete information in any section is cause for denial of the requests made in Section 14 or 15, and/or the denial of the entire application.

Signature	Title	Printed Name	Date Signed