

New Jersey Division of Taxation
**Application for ST-5 Exempt Organization Certificate
for Nonprofit Exemption from Sales Tax**

Read Before Completing This Form

Refer to the submission and documentation requirements before starting the application. Organizations seeking exemption from Sales and Use Tax must complete **all** steps of this application. Carefully follow the instructions to ensure all pertinent information and supporting documentation are provided to avoid a delay or denial of your exemption certificate request.

Click in a shaded area to type your answers, OR print form and neatly print your information.

A. Organization's Legal Name _____ Organization's Web Address (if any) _____

B. FEIN (required) -

C. Registered Corporate Alternative (D/B/A) Name, if applicable (must be registered by home state and IRS) _____

D. Physical Location _____
Street City State ZIP Code

Mailing Address _____
c/o Name Street City State ZIP Code

E. [County/Municipality](#) (NJ) or [Out-of-State Code](#)

F. Will you collect New Jersey Sales Tax? ☐ Yes ☐ No If yes, give date of first sale ____ / ____ / ____
Month Day Year
(Collection not required if you have an ST-5 and only make occasional sales)

G. Will you begin paying wages or salaries to employees working in NJ or to NJ residents?
(Answer "No" if you already withhold NJ income tax) ☐ Yes ☐ No
If yes, date of first wage or salary payment ____ / ____ / ____ and date that gross payroll will exceed \$1,000 ____ / ____ / ____

H. Type of Organization

☐ Corporation State of incorporation ____ Incorporation date ____ / ____ / ____ (Attach Certificate/Articles of Incorporation).
☐ Association ☐ Trust ☐ Foundation ☐ Other Unincorporated ☐ Partnership ☐ LLC ☐ Sole Proprietorship

I. Contact Person _____

Name Title

Email Address Daytime Phone

J. Provide the following information for responsible officers.

Name (Last Name, First, MI)	SSN/Title	Home Address (Street, City, State, ZIP Code)
Print:	SSN*:	
Sign:	Title:	
Print:	SSN*:	
Sign:	Title:	
Print:	SSN*:	
Sign:	Title:	
Print:	SSN*:	
Sign:	Title:	
Print:	SSN*:	
Sign:	Title:	

*Required

Provide a summary of the organization's primary organizational purpose and main activities.

K. Identify your organization by purpose for which you are claiming exempt status:

- ☐ 501(c)(3) formed and organized exclusively for charitable, scientific, literary, educational purposes and the prevention of cruelty to children and animals
- ☐ Volunteer fire company, rescue, ambulance, first aid, or emergency company/squad
- ☐ Veterans organization, National Guard, Marine Corps post, association, or organization, or affiliated auxiliaries/ societies
- ☐ Parent-Teacher Association (PTA) or Parent Teacher Organization (PTO) or Booster Club
- ☐ Church or religious organization
- ☐ Federal or New Jersey governmental (including its instrumentalities and political subdivisions)
- ☐ New Jersey private school
- ☐ Public or private school – states other than New Jersey
- ☐ Other: _____

L. If a branch or chapter, has the parent/central organization received an exemption from the IRS under IRC 501(c)(3) that applies to subordinate branches or chapters? ☐ Yes ☐ No

If yes, submit a copy of the group determination letter from the IRS.

M. Did you make the election under Section 501(h) of the Internal Revenue Code to make expenditures to influence legislation?

☐ Yes ☐ No If yes, you confirm you are only engaging in insubstantial activities. Include a copy of IRS Form 5768.

The Division reserves the right to revoke an ST-5 if the entity exceeds the 501(h) election thresholds. You are required to certify annually that you are in compliance and the organization's tax-exempt, 501(c) status has not been revoked by the IRS for substantial activity over the federal expenditure test. **If your organization exceeds the thresholds, your ST-5 may be revoked for one year and you will have to reapply.**

Sign Here	Certification: I certify that the information given in this application is complete and correct to the best of my knowledge and belief and any accompanying documents submitted are true copies, and that I am authorized to sign this application..
	Your Signature _____
	Name and Title (please print) _____ Date ____/____/____

Upload this application and supporting documents to www.nj.gov/treasury/taxation/njonrs.shtml and use PO Box 269.	OFFICIAL USE ONLY								
	DLN <table border="1" style="display: inline-table; vertical-align: middle;"> <tr> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> </tr> </table>								
	Determination _____								
Effective Date _____									

New Jersey Division of Taxation

Application for Exempt Organization Certificate (Form ST-5)

Submission Requirements

Organizations That Should File the REG-1E

File this form **only** if the requirements are met.

- Organization that has 501(c)(3) exempt status as determined by the IRS that has been formed and is organized exclusively for charitable, scientific, literary, or educational purposes, or the prevention of cruelty to children and animals;
- Volunteer fire company, rescue, ambulance, first aid, or emergency company or squad;
- Veterans, National Guard or Marine Corps post, association, or organization, or affiliated auxiliaries/societies;
- Local chapter of the Red Cross;
- PTA, PTO, or booster club;
- Church or religious organization;
- New Jersey private school; and
- Private or public school from states other than New Jersey.

Organizations That Should NOT File the REG-1E

- Business associations and leagues, including chambers of commerce;
- Social or recreational clubs, including senior citizens' clubs;
- Civic, community, homeowners' or tenants' associations;
- Fraternal organizations (except veterans' organizations) including, but not limited to, Elks Lodges, Hibernian Orders, Kiwanis Clubs, Knights of Columbus Councils, Lions Clubs, Masonic Lodges, Moose Lodges, Odd Fellows Lodges, and Rotary Clubs;
- Labor unions;
- Political organizations; and
- IRS 501(c)(4), 501(c)(5), 501(c)(6), 501(c)(7), etc., organizations (except volunteer firefighting, rescue or emergency, veterans', or parent teacher organizations).

Note: You cannot use an exemption certificate issued by another state to claim exemption for goods and services purchased in New Jersey.

How to File

Organizations seeking exemption from New Jersey Sales and Use Tax must complete all steps of the REG-1E application. You must also provide all pertinent information and supporting documentation to avoid a delay or denial of your exemption certificate request. The Division may require additional documentation. There is no fee to file the REG-1E application.

To submit the application, upload the documents and all correspondence and requests to www.nj.gov/treasury/taxation/njonrs.shtml and use PO Box 269. This will help avoid any delays and improve the process. **Note:** The message in NJ ONRS under the PO Box entry **does not apply** to PO Box 269.

If you are unable to submit the application and supporting documents online, call (609) 984-5739 for further instructions.

Instructions for Application Submission

Please ensure that **all required documents**, as detailed in the instructions below, are included with your application before submission. The application will be considered incomplete unless all necessary documents and the completed application are submitted.

Required Documentation

Most organizations are required to submit the following to demonstrate eligibility for exemption:

Completed Application. Submit Form REG-1E signed and dated by an officer, trustee, or responsible party.

Determination of Exempt Status. Submit the most recent copy of an IRS determination letter establishing exemption from certain federal taxes under an IRC 501(c) code. Most organizations applying that are formed and organized exclusively for charitable, scientific, literary, or educational purposes or for the prevention of cruelty to children and animals should have IRC 501(c)(3) exemption status.

As referenced in “Section L” of the line-by-line instructions, if your organization is a branch or chapter of a parent or central organization that has a group exemption that includes your organization, you must submit a copy of the parent or central organization’s group exemption determination letter issued by the IRS. In addition, you must provide a letter issued by the parent or central organization stating that your organization is covered under its group exemption and is in good standing; or the listing issued to the IRS substantiating that your organization is one of the subordinate branches or chapters of the parent or central organization that the group exemption covers.

Exceptions to the IRS 501(c)(3) determination letter requirement are for veterans’ organizations; volunteer fire, rescue, first aid, and emergency companies; PTAs/PTOs and booster clubs (when associated with national organizations); public schools outside of New Jersey; and organizations organized and operated exclusively for religious purposes. Veterans’ organizations and their auxiliaries may submit IRS 501(c)(19) determination letters, fire and emergency companies/squads may submit whatever 501(c) letter the IRS has issued.

Confirmation of Incorporation or Registration. Submit a copy of the Certificate of Incorporation or Public Filing Registration issued by your organization’s home state showing the date they were filed and the date they were approved by an appropriate state authority. Include any amendments to formation documents.

Unincorporated. Submit a copy of any official registration filed with your home state. Formation or other governing documents such as Articles of Association, Constitution, Charter, Trust Agreement, or Bylaws should be dated and signed by your organization’s governing body or a responsible person.

The Organization’s Formation/Governing Documents. Submit documentation that shows the organization is eligible for exempt status in New Jersey. The required language may be included in the following types of documents:

Certificate of Incorporation • Articles of Incorporation • Articles of Association • Operating Agreement • Trust Agreement • Charter • Constitution • Bylaws

Formation and Governing Documents. They must be presented as formal legal documents that are signed and dated by the appropriate officers or trustees of the governing body. The documents should not be in “draft” form and must be complete. Single pages copied from a larger document are not acceptable.

There are required provisions that must be included in your organizing document to be exempt in New Jersey.

- It must show the purpose as charitable, religious, educational, scientific, literary, etc., or a specific charitable purpose within the meaning of Section 501(c)(3) or the documents will need to be amended.
- It must include a dissolution clause providing the dedication of your assets to a Section 501(c)(3) purpose.
- If your dissolution clause names a specific organization to receive the organization’s assets upon dissolution, that organization must be exempt under Section 501(c)(3) or a qualified alternate recipient if the named organization is not exempt under Section 501(c)(3) at that time.

Example of an acceptable dissolution clause	Upon dissolution of the corporation and after paying or making provision for the payment of all the liabilities of the corporation, the board of trustees shall dispose of the remaining assets of the corporation exclusively for one or more exempt purposes within the meaning of Section 501(c)(3) of the Internal Revenue Code of 1954 (or the corresponding provision of any future federal tax code), or shall distribute the same to the federal government or to a state or local government for a public purpose. Any such assets not so disposed of shall be disposed of by order of the Superior Court of the State of New Jersey in the judicial district where the principal office of the corporation is then located, exclusively for such purpose or to such organization organized and operated exclusively for such purposes as said court shall determine.
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Your documents must also include exemption requirements for 501(c)(3) organizations.

Example of Provision 1 Prohibition on Inurement	No part of the net earnings of the organization shall inure to the benefit of any private shareholder or individual.
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Example of Provision 2
Restrictions on Political
Activity

No substantial part of the activities of the organization is carrying on (political) propaganda, or otherwise attempting to influence legislation. Additionally, the organization does not participate or intervene in (including the publishing or distributing of statements) any political campaign on behalf of any candidate for public office.

If your documents do not contain the required language, please amend prior to submitting the application.

Required Documents for Out-of-State Public Schools. A public school from a state other than New Jersey should:

- Submit a copy of its letterhead; and
- In lieu of formation documents, may also submit a copy of a state charter or a sales tax exemption certificate/letter issued by its home state.

Line-By-Line Instructions

Section A

Organization's Legal Name

Enter the legal name exactly as it appears in your organizing document, which should be the same name as on formation documents and the IRS determination letter (if applicable).

Organization's Web Address

Enter your organization's URL or other web address where general information about the organization can be found.

Section B

FEIN

Enter the federal employer identification number (FEIN) assigned to your organization by the IRS. The application cannot be processed without a valid FEIN.

Section C

Registered Corporate Alternative (D/B/A) Name

Enter the alternate or trade name your organization may be known by (doing business as) if it is a name other than the legal name. The alternative or trade name must be registered with the organization's home state (appropriate documentation must be provided). If there is no alternative or trade name, leave this section blank.

Section D

Physical Location

Enter the street address, city, state, and ZIP Code of your organization.

Mailing address

Enter a valid mailing address for registration purposes if this address is different than the physical location.

Section E

County/Municipality (NJ) or Out-of-State Code

Enter the appropriate [code](#).

Section F

Sales Tax Collection

Check the appropriate box to indicate whether your organization will collect New Jersey Sales Tax. If you check "Yes," provide the date of the first sale in New Jersey.

Section G

Employee Wages/Salaries

Check the appropriate box to indicate whether your organization will begin paying wages or salaries to employees working in New Jersey or to New Jersey residents. If you check "Yes," provide the date of the first wage or salary payment and the date that gross payroll will exceed \$1,000. Check "No" if you already withhold NJ Income Tax.

Section H

Type of Organization

Check the box next to the organization's formation classification.

Section I

Contact Person

Enter the name, title, email address, and phone number of a person affiliated with your organization who has the requisite knowledge to answer questions related to the application.

Section J

Responsible Officers

Enter the names and contact information, including Social Security number, title, and home address, of your organization's officers. **You must list at least three officers. Signatures must be provided either as a handwritten ("wet") signature signed in ink, or as an electronic signature that includes the date and time of signing.**

Section K

Organization's Exempt Purpose

Check the box next to the category that best describes your organization's exempt purpose. If your organization's exempt purpose is not specifically listed, check "Other" and write a brief description of what you consider the exemption type to be.

Section L

Group Exemptions

If your organization is a branch or chapter of a parent or central organization that has a group exemption that includes your organization, check "Yes." You must submit a copy of the parent or central organization's group exemption determination letter issued by the IRS and other supporting documentation. (See "[Required Documentation](#).")

Section M

Internal Revenue Service 501(h) Election

Check the appropriate box to indicate whether you made the election to make expenditures to influence legislation. If yes, include a copy of IRS Form 5768.

Certification and Authorized Signature

Signature of Officer or Responsible Person. The application must be signed by a corporate officer or trustee who is responsible for the information provided. Enter the title of the person who signed the form. If not incorporated, a responsible person should sign the application.

Signatures must be provided either as a handwritten ("wet") signature signed in ink, or as an electronic signature that includes the date and time of signing.

Documentation Checklist

The list of documents that must be included with your application is below. Please make sure all the documents are included with the application.

- ☐ Complete signed and dated application.
- ☐ Conformed Articles/Certificates of Incorporation, or any other formally adopted instrument by which your organization was created (signed and dated, including any amendments).
- ☐ A copy of the bylaws (and all amendments).
- ☐ The most recent copy of your Internal Revenue Service Determination Letter

Organizations that are organized and operated *exclusively* for religious purposes will be provided a Religious Certification, which will require a signature from an officer of the organization, after the application is received and reviewed.

Failure to provide all the documents may result in a delay or denial of your application. New applications have a review time of six to eight weeks once all documentation is received.

New Jersey County/Municipality Codes
Enter the Appropriate Four-Digit Number in the Boxes Provided in Item E.

**Location
Code Municipality**

ATLANTIC COUNTY

0101 Absecon City
0102 Atlantic City
0103 Brigantine City
0104 Buena Bor.
0105 Buena Vista Twp.
0106 Corbin City
0107 Egg Harbor City
0108 Egg Harbor Twp.
0109 Estell Manor City
0110 Folsom Bor.
0111 Galloway Twp.
0112 Hamilton Twp.
0113 Hammonton Town
0114 Linwood City
0115 Longport Bor.
0116 Margate City
0117 Mullica Twp.
0118 Northfield City
0119 Pleasantville City
0120 Port Republic City
0121 Somers Point City
0122 Ventnor City
0123 Weymouth Twp.

BERGEN COUNTY

0201 Allendale Bor.
0202 Alpine Bor.
0203 Bergenfield Bor.
0204 Bogota Bor.
0205 Carlstadt Bor.
0206 Cliffside Park Bor.
0207 Closter Bor.
0208 Cresskill Bor.
0209 Demarest Bor.
0210 Dumont Bor.
0212 East Rutherford Bor.
0213 Edgewater Bor.
0211 Elmwood Park Bor.
0214 Emerson Bor.
0215 Englewood City
0216 Englewood Cliffs Bor.
0217 Fair Lawn Bor.
0218 Fariview Bor.
0219 Fort Lee Bor.
0220 Franklin Lakes Bor.
0221 Garfield City
0222 Glen Rock Bor.
0223 Hackensack City
0224 Harrington Park Bor.
0225 Hasbrouck Heights Bor.
0226 Haworth Bor.
0227 Hillsdale Bor.
0228 Ho-Ho-Kus Bor.
0229 Leonia Bor.
0230 Little Ferry Bor.
0231 Lodi Bor.
0232 Lyndhurst Twp.
0233 Mahwah Twp.
0234 Maywood Bor.
0235 Midland Park Bor.
0236 Montvale Bor.
0237 Moonachie Bor.
0238 New Milford Bor.
0239 North Arlington Bor.
0240 Northvale Bor.
0241 Norwood Bor.
0242 Oakland Bor.
0243 Old Tappan Bor.
0244 Oradell Bor.
0245 Palisades Park Bor.
0246 Paramus Bor.
0247 Park Ridge Bor.
0248 Ramsey Bor.
0249 Ridgefield Bor.
0250 Ridgefield Park Village
0251 Ridgewood Village
0252 River Edge Bor.
0253 River Vale Twp.
0254 Rochelle Park Twp.
0255 Rockleigh Bor.
0256 Rutherford Bor.
0257 Saddle Brook Twp.
0258 Saddle River Bor.
0259 South Hackensack Twp.

**Location
Code Municipality**

0260 Teaneck Twp.
0261 Tenafly Bor.
0262 Teterboro Bor.
0263 Upper Saddle River Bor.
0264 Waldwick Bor.
0265 Wallington Bor.
0266 Washington Twp.
0267 Westwood Bor.
0268 Woodcliff Lake Bor.
0269 Wood-Ridge Bor.
0270 Wyckoff Twp.

BURLINGTON COUNTY

0301 Bass River Twp.
0302 Beverly City
0303 Bordentown City
0304 Bordentown Twp.
0305 Burlington City
0306 Burlington Twp.
0307 Chesterfield Twp.
0308 Cinnaminson Twp.
0309 Delanco Twp.
0310 Delran Twp.
0311 Eastampton Twp.
0312 Edgewater Park Twp.
0313 Evesham Twp.
0314 Fieldsboro Bor.
0315 Florence Twp.
0316 Hainesport Twp.
0317 Lumberton Twp.
0318 Mansfield Twp.
0319 Maple Shade Twp.
0320 Medford Twp.
0321 Medford Lakes Bor.
0322 Moorestown Twp.
0323 Mount Holly Twp.
0324 Mount Laurel Twp.
0325 New Hanover Twp.
0326 No. Hanover Twp.
0327 Palmyra Bor.
0328 Pemberton Bor.
0329 Pemberton Twp.
0330 Riverside Twp.
0331 Riverton Bor.
0332 Shamong Twp.
0333 Southampton Twp.
0334 Springfield Twp.
0335 Tabernacle Twp.
0336 Washington Twp.
0337 Westampton Twp.
0338 Willingboro Twp.
0339 Woodland Twp.
0340 Wrightstown Bor.

CAMDEN COUNTY

0401 Audubon Bor.
0402 Audubon Park Bor.
0403 Barrington Bor.
0404 Bellmawr Bor.
0405 Berlin Bor.
0406 Berlin Twp.
0407 Brooklawn Bor.
0408 Camden City
0409 Cherry Hill Twp.
0410 Chesilhurst Bor.
0411 Clementon Bor.
0412 Collingswood Bor.
0413 Gibbsboro Bor.
0414 Gloucester City
0415 Gloucester Twp.
0416 Haddon Twp.
0417 Haddonfield Bor.
0418 Haddon Heights Bor.
0419 Hi-Nella Bor.
0420 Laurel Springs Bor.
0421 Lawnside Bor.
0422 Lindenwold Bor.
0423 Magnolia Bor.
0424 Merchantville Bor.
0425 Mt. Ephraim Bor.
0426 Oaklyn Bor.
0427 Pennsauken Twp.
0428 Pine Hill Bor.
0430 Runnemede Bor.

**Location
Code Municipality**

0431 Somerdale Bor.
0432 Stratford Bor.
0433 Tavistock Bor.
0434 Voorhees Twp.
0435 Waterford Twp.
0436 Winslow Twp.
0437 Woodlynne Bor.

CAPE MAY COUNTY

0501 Avalon Bor.
0502 Cape May City
0503 Cape May Point Bor.
0504 Dennis Twp.
0505 Lower Twp.
0506 Middle Twp.
0507 North Wildwood City
0508 Ocean City
0509 Sea Isle City
0510 Stone Harbor Bor.
0511 Upper Twp.
0512 West Cape May Bor.
0513 West Wildwood Bor.
0514 Wildwood City
0515 Wildwood Crest Bor.
0516 Woodbine Bor.

CUMBERLAND COUNTY

0601 Bridgeton City
0602 Commercial Twp.
0603 Deerfield Twp.
0604 Downe Twp.
0605 Fairfield Twp.
0606 Greenwich Twp.
0607 Hopewell Twp.
0608 Lawrence Twp.
0609 Maurice River Twp.
0610 Millville City
0611 Shiloh Bor.
0612 Stow Creek Twp.
0613 Upper Deerfield Twp.
0614 Vineland City

ESSEX COUNTY

0701 Belleville Twp.
0702 Bloomfield Twp.
0703 Caldwell Borough Twp.
0704 Cedar Grove Twp.
0705 East Orange City
0706 Essex Fells Twp.
0707 Fairfield Twp.
0708 Glen Ridge Bor.
0709 Irvington Twp.
0710 Livingston Twp.
0711 Maplewood Twp.
0712 Millburn Twp.
0713 Montclair Twp.
0714 Newark City
0715 North Caldwell Bor.
0716 Nutley Twp.
0717 Orange City
0718 Roseland Bor.
0719 South Orange Village Twp.
0720 Verona Twp.
0721 West Caldwell Twp.
0722 West Orange Twp.

GLOUCESTER COUNTY

0801 Clayton Bor.
0802 Deptford Twp.
0803 East Greenwich Twp.
0804 Elk Twp.
0805 Franklin Twp.
0806 Glassboro Bor.
0807 Greenwich Twp.
0808 Harrison Twp.
0809 Logan Twp.
0810 Mantua Twp.
0811 Monroe Twp.
0812 National Park Bor.
0813 Newfield Bor.
0814 Paulsboro Bor.
0815 Pitman Bor.
0816 South Harrison Twp.
0817 Swedesboro Bor.

**Location
Code Municipality**

0818 Washington Twp.
0819 Wenonah Bor.
0820 West Deptford Twp.
0821 Westville Bor.
0822 Woodbury City
0823 Woodbury Heights Bor.
0824 Woolwich Twp.

HUDSON COUNTY

0901 Bayonne City
0902 East Newark Bor.
0903 Guttenberg Town
0904 Harrison Town
0905 Hoboken City
0906 Jersey City
0907 Kearny Town
0908 North Bergen Twp.
0909 Secaucus Town
0910 Union City
0911 Weehawken Twp.
0912 West New York Town

HUNTERDON COUNTY

1001 Alexandria Twp.
1002 Bethlehem Twp.
1003 Bloomsbury Bor.
1004 Califon Bor.
1005 Clinton Town
1006 Clinton Twp.
1007 Delaware Twp.
1008 East Amwell Twp.
1009 Flemington Bor.
1010 Franklin Twp.
1011 Frenchtown Bor.
1012 Glen Gardner Bor.
1013 Hampton Bor.
1014 High Bridge Bor.
1015 Holland Twp.
1016 Kingwood Twp.
1017 Lambertville City
1018 Lebanon Bor.
1019 Lebanon Twp.
1020 Milford Bor.
1021 Raritan Twp.
1022 Readington Twp.
1023 Stockton Bor.
1024 Tewksbury Twp.
1025 Union Twp.
1026 West Amwell Twp.

MERCER COUNTY

1101 East Windsor Twp.
1102 Ewing Twp.
1103 Hamilton Twp.
1104 Hightstown Bor.
1105 Hopewell Bor.
1106 Hopewell Twp.
1107 Lawrence Twp.
1108 Pennington Bor.
1114 Princeton
1112 Robbinsville Twp.
1111 Trenton City
1113 West Windsor Twp.

MIDDLESEX COUNTY

1201 Carteret Bor.
1202 Cranbury Twp.
1203 Dunellen Bor.
1204 East Brunswick Twp.
1205 Edison Twp.
1206 Helmetta Bor.
1207 Highland Park Bor.
1208 Jamesburg Bor.
1209 Metuchen Bor.
1210 Middlesex Bor.
1211 Milltown Bor.
1212 Monroe Twp.
1213 New Brunswick City
1214 North Brunswick Twp.
1215 Old Bridge Twp.
1216 Perth Amboy City
1217 Piscataway Twp.
1218 Plainsboro Twp.
1219 Sayreville Bor.

New Jersey County/Municipality Codes
Enter the Appropriate Four-Digit Number in the Boxes Provided in Item E.

**Location
Code Municipality**

1220 South Amboy City
1221 South Brunswick Twp.
1222 South Plainfield Bor.
1223 South River Bor.
1224 Spotswood Bor.
1225 Woodbridge Twp.

MONMOUTH COUNTY

1301 Aberdeen Twp.
1302 Allenhurst Bor.
1303 Allentown Bor.
1304 Asbury Park City
1305 Atlantic Highlands Bor.
1306 Avon-by-the-Sea Bor.
1307 Belmar Bor.
1308 Bradley Beach Bor.
1309 Brielle Bor.
1310 Colts Neck Twp.
1311 Deal Bor.
1312 Eatontown Bor.
1313 Englishtown Bor.
1314 Fair Haven Bor.
1315 Farmingdale Bor.
1316 Freehold Bor.
1317 Freehold Twp.
1318 Hazlet Twp.
1319 Highlands Bor.
1320 Holmdel Twp.
1321 Howell Twp.
1322 Interlaken Bor.
1323 Keansburg Bor.
1324 Keyport Bor.
1346 Lake Como Bor.
1325 Little Silver Bor.
1326 Loch Arbour Village
1327 Long Branch City
1328 Manalapan Twp.
1329 Manasquan Bor.
1330 Marlboro Twp.
1331 Matawan Bor.
1332 Middletown Twp.
1333 Millstone Twp.
1334 Monmouth Beach Bor.
1336 Neptune City Bor.
1335 Neptune Twp.
1337 Ocean Twp.
1338 Oceanport Bor.
1339 Red Bank Bor.
1340 Roosevelt Bor.
1341 Rumson Bor.
1342 Sea Bright Bor.
1343 Sea Girt Bor.
1344 Shrewsbury Bor.
1345 Shrewsbury Twp.
1347 Spring Lake Bor.
1348 Spring Lake Heights Bor.
1349 Tinton Falls Bor.
1350 Union Beach Bor.
1351 Upper Freehold Twp.
1352 Wall Twp.
1353 West Long Branch Bor.

MORRIS COUNTY

1401 Boonton Town
1402 Boonton Twp.
1403 Butler Bor.
1404 Chatham Bor.
1405 Chatham Twp.
1406 Chester Bor.
1407 Chester Twp.
1408 Denville Twp.
1409 Dover Town
1410 East Hanover Twp.
1411 Florham Park Bor.
1312 Hanover Twp.
1413 Harding Twp.
1414 Jefferson Twp.
1415 Kinnelon Bor.
1416 Lincoln Park Bor.
1430 Long Hill Twp.
1417 Madison Bor.
1418 Mendham Bor.
1419 Mendham Twp.
1420 Mine Hill Twp.

**Location
Code Municipality**

1421 Montville Twp.
1423 Morris Plains Bor.
1422 Morris Twp.
1424 Morristown Town
1425 Mountain Lakes Bor.
1426 Mount Arlington Bor.
1427 Mount Olive Twp.
1428 Netcong Bor.
1429 Parsippany-Troy Hills Twp.
1431 Pequannock Twp.
1432 Randolph Twp.
1433 Riverdale Bor.
1434 Rockaway Bor.
1435 Rockaway Twp.
1436 Roxbury Twp.
1437 Victory Gardens Bor.
1438 Washington Twp.
1439 Wharton Bor.

OCEAN COUNTY

1501 Barnegat Twp.
1502 Barnegat Light Bor.
1503 Bay Head Bor.
1504 Beach Haven Bor.
1505 Beachwood Bor.
1506 Berkeley Twp.
1507 Brick Twp.
1509 Eagleswood Twp.
1510 Harvey Cedars Bor.
1511 Island Heights Bor.
1512 Jackson Twp.
1513 Lacey Twp.
1514 Lakehurst Bor.
1515 Lakewood Twp.
1516 Lavallette Bor.
1517 Little Egg Harbor Twp.
1518 Long Beach Twp.
1519 Manchester Twp.
1520 Mantoloking Bor.
1522 Ocean Gate Bor.
1521 Ocean Twp.
1523 Pine Beach Bor.
1524 Plumsted Twp.
1525 Pt. Pleasant Bor.
1526 Pt. Pleasant Beach Bor.
1527 Seaside Heights Bor.
1528 Seaside Park Bor.
1529 Ship Bottom Bor.
1530 South Toms River Bor.
1531 Stafford Twp.
1532 Surf City Bor.
1508 Toms River Twp.
1533 Tuckerton Bor.

PASSAIC COUNTY

1601 Bloomingdale Bor.
1602 Clifton City
1603 Haledon Bor.
1604 Hawthorne Bor.
1605 Little Falls Twp.
1606 North Haledon Bor.
1607 Passaic City
1608 Paterson City
1609 Pompton Lakes Bor.
1610 Prospect Park Bor.
1611 Ringwood Bor.
1612 Totowa Bor.
1613 Wanaque Bor.
1614 Wayne Twp.
1615 West Milford Twp.
1616 Woodland Park Bor.

SALEM COUNTY

1701 Alloway Twp.
1702 Carneys Point Twp.
1703 Elmer Bor.
1704 Elsinboro Twp.
1705 Lower Alloways Creek Twp.
1706 Mannington Twp.
1707 Oldmans Twp.
1708 Penns Grove Bor.
1709 Pennsville Twp.
1710 Pilesgrove Twp.
1711 Pittsgrove Twp.

**Location
Code Municipality**

1712 Quinton Twp.
1713 Salem City
1714 Upper Pittsgrove Twp.
1715 Woodstown Bor

SOMERSET COUNTY

1801 Bedminster Twp.
1802 Bernards Twp.
1803 Bernardsville Bor.
1804 Bound Brook Bor.
1805 Branchburg Twp.
1806 Bridgewater Twp.
1807 Far Hills Bor.
1808 Franklin Twp.
1809 Green Brook Twp.
1810 Hillsborough Twp.
1811 Manville Bor.
1812 Millstone Bor.
1813 Montgomery Twp.
1814 North Plainfield Bor.
1815 Peapack & Gladstone Bor.
1816 Raritan Bor.
1817 Rocky Hill Bor.
1818 Somerville Bor.
1819 South Bound Brook Bor.
1820 Warren Twp.
1821 Watchung Bor.

SUSSEX COUNTY

1901 Andover Bor.
1902 Andover Twp.
1903 Branchville Bor.
1904 Byram Twp.
1905 Frankford Twp.
1906 Franklin Bor.
1907 Fredon Twp.
1908 Green Twp.
1909 Hamburg Bor.
1910 Hampton Twp.
1911 Hardystown Twp.
1912 Hopatcong Bor.
1913 Lafayette Twp.
1914 Montague Twp.
1915 Newton Town
1916 Ogdensburg Bor.
1917 Sandyston Twp.
1918 Sparta Twp.
1919 Stanhope Bor.
1920 Stillwater Twp.
1921 Sussex Bor.
1922 Vernon Twp.
1923 Walpack Twp.
1924 Wantage Twp.

UNION COUNTY

2001 Berkley Heights Twp.
2002 Clark Twp.
2003 Cranford Twp.
2004 Elizabeth City
2005 Fanwood Bor.
2006 Garwood Bor.
2007 Hillside Twp.
2008 Kenilworth Bor.
2009 Linden City
2010 Mountainside Bor.
2011 New Providence Bor.
2012 Plainfield City
2013 Rahway City
2014 Roselle Bor.
2015 Roselle Park Bor.
2016 Scotch Plains Twp.
2017 Springfield Twp.
2018 Summit City
2019 Union Twp.
2020 Westfield Town
2021 Winfield Twp.

WARREN COUNTY

2101 Allamuchy Twp.
2102 Alpha Bor.
2103 Belvidere Town
2104 Blairstown Twp.
2105 Franklin Twp.
2106 Frelinghuysen Twp.

**Location
Code Municipality**

2107 Greenwich Twp.
2108 Hackettstown Town
2109 Hardwick Twp.
2110 Harmony Twp.
2111 Hope Twp.
2112 Independence Twp.
2113 Knowlton Twp.
2114 Liberty Twp.
2115 Lopatcong Twp.
2116 Mansfield Twp.
2117 Oxford Twp.
2119 Phillipsburg Town
2120 Pohatcong Twp.
2121 Washington Bor.
2122 Washington Twp.
2123 White Twp.

2200 ALABAMA

2300 ALASKA

2400 ARIZONA

2500 ARKANSAS

2600 CALIFORNIA

2700 COLORADO

2800 CONNECTICUT

2900 DELAWARE

3000 DISTRICT OF COLUMBIA

3100 FLORIDA

3200 GEORGIA

3300 HAWAII

3400 IDAHO

3500 ILLINOIS

3600 INDIANA

3700 IOWA

3800 KANSAS

3900 KENTUCKY

4000 LOUISIANA

4100 MAINE

4200 MARYLAND

4300 MASSACHUSETTS

4400 MICHIGAN

4500 MINNESOTA

4600 MISSISSIPPI

4700 MISSOURI

4800 MONTANA

4900 NEBRASKA

5000 NEVADA

5100 NEW HAMPSHIRE

5300 NEW MEXICO

5400 NEW YORK

5500 NORTH CAROLINA

5600 NORTH DAKOTA

5700 OHIO

5800 OKLAHOMA

5900 OREGON

6000 PENNSYLVANIA

6100 RHODE ISLAND

6200 SOUTH CAROLINA

6300 SOUTH DAKOTA

6400 TENNESSEE

6500 TEXAS

6600 UTAH

6700 VERMONT

6800 VIRGINIA

6900 WASHINGTON

7000 WEST VIRGINIA

7100 WISCONSIN

7200 WYOMING

7300 PUERTO RICO

7400 NETHERLANDS

7500 BELGIUM

7600 ARGENTINA

7700 CANADA

7800 MEXICO

7900 VIRGIN ISLANDS

8000 ENGLAND

8100 CHINA

8200 GERMANY

8300 IRELAND

8400 GREECE

8500 ISRAEL