

STATE OF NEW JERSEY
DIVISION OF REVENUE
BUSINESS REGISTRATION APPLICATION

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

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

Hotline
(609) 292-9292

www.nj.gov/treasury/revenue/

*** NO FEE REQUIRED ***

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

REGISTRATION DETAIL

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

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

B. FEIN # OR Soc. Sec. # of Owner

Check Box if "Applied for"

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

D. Trade Name _____

E. Business Location: (Do not use P.O. Box for Location Address) F. Mailing Name and Address: (if different from business address)

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

(See instructions for providing alternate addresses)

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

BUSINESS DETAIL

G. Beginning date for this business: _____ / _____ / _____ (see instructions) O/C _____

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

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

J. County / Municipality Code (see instructions) K. County _____ 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 SEPT OCT NOV DEC

M. If an ENTITY (Item C) complete the following:

Date of Incorporation: _____ / _____ / _____
month day year

State of Incorporation Fiscal month

NJ Business/Corp. #

Is this a Subsidiary of another corporation? YES NO

If YES, give name and Federal ID# of parent: _____

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

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

OWNERSHIP DETAIL

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

BE SURE TO COMPLETE NEXT PAGE

Each Question Must Be Answered Completely

1. a. Have you or will you be paying wages, salaries or commissions to employees working in New Jersey within the next 6 months? Yes No
 Give date of first wage or salary payment: _____ / _____ / _____
 Month Day Year
- If you answered "No" to question 1.a., please be aware that if you begin paying wages you are required to notify the Client Registration Bureau at PO Box 252, Trenton NJ 08646-0252, or phone (609)-292-9292.
- b. Give date of hiring first NJ employee: _____ / _____ / _____
 Month Day Year
- c. Date cumulative gross payroll exceeds \$1,000 _____ / _____ / _____
 Month Day Year
- d. Will you be paying wages, salaries or commissions to New Jersey residents working outside New Jersey? Yes No
- e. Will you be the payer of pension or annuity income to New Jersey residents? Yes No
- f. Will you be holding legalized games of chance in New Jersey (as defined in Chapter 47 Rules of Legalized Games of Chance) where proceeds from any one prize exceed \$1,000? Yes No
- g. Is this business a PEO (Employee Leasing Company)? (If yes, see page 6) Yes No
2. Did you acquire Substantially all the assets; Trade or business; Employees; of any previous employing units? Yes No
 If answer is "No", go to question 4.
 If answer is "Yes", indicate by a check whether in whole or in part, and list business name, address and registration number of predecessor or acquired unit and the date business was acquired by you. (If more than one, list separately. Continue on separate sheet if necessary.)
- | | | | |
|-----------------------------|------------------------|--|---------------------|
| Name of Acquired Unit _____ | N.J. Employer ID _____ | ACQUIRED | PERCENTAGE ACQUIRED |
| _____ | _____ | <input type="checkbox"/> Assets | _____ % |
| Address _____ | Date Acquired _____ | <input type="checkbox"/> Trade or Business | _____ % |
| _____ | _____ | <input type="checkbox"/> Employees | _____ % |
3. Subject to certain regulations, the law provides for the transfer of the predecessor's employment experience to a successor where the whole of a business is acquired from a subject predecessor employer. The transfer of the employment experience is required by law.
 Are the predecessor and successor units owned or controlled by the same interests? Yes No
4. Is your employment agricultural? Yes No
5. Is your employment household? Yes No
 a. If yes, please indicate the date in the calendar quarter in which gross cash wages totaled \$1,000 or more _____ / _____ / _____
 Month Day Year
6. Are you a 501(c)(3) organization? Yes No
 If "Yes", to apply for sales tax exemption, obtain form REG-1E at http://www.state.nj.us/treasury/taxation/pdf/other_forms/sales/reg1e.pdf
7. Were you subject to the Federal Unemployment Tax Act (FUTA) in the current or preceding calendar year? Yes No
 (See instruction sheet for explanation of FUTA) If "Yes", indicate year: _____
8. a. Does this employing unit claim exemption from liability for contributions under the Unemployment Compensation Law of New Jersey? Yes No
 If "Yes," please state reason. (Use additional sheets if necessary.) _____
- b. If exemption from the mandatory provisions of the Unemployment Compensation Law of New Jersey is claimed, does this employing unit wish to voluntarily elect to become subject to its provisions for a period of not less than two complete calendar years? Yes No
9. Type of business 1. Manufacturer 2. Service 3. Wholesale
 4. Construction 5. Retail 6. Government
- Principal product or service in New Jersey only _____
 Type of Activity in New Jersey only _____
10. List below each place of business and each class of industry in New Jersey, even though you may have only one place of business or engage in only one class of industry.
- a. Do you have more than one employing facility in New Jersey Yes No

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

(Continue on separate sheet, if necessary)

BE SURE TO COMPLETE NEXT PAGE

FEIN: _____

NAME: _____

NJ-REG

Each Question Must Be Answered Completely

- 11. a. Will you collect New Jersey Sales Tax and/or pay Use Tax? Yes No
GIVE EXACT DATE YOU EXPECT TO MAKE FIRST SALE _____
Month / Day / Year
- b. Will you need to make exempt purchases for your inventory or to produce your product? Yes No
- c. Is your business located in (check applicable box(es)): Atlantic City Salem County
 North Wildwood Wildwood Crest Wildwood
- d. Do you have more than one location in New Jersey that collects New Jersey Sales Tax? (If yes, see instructions) Yes No
- e. Do you, in the regular course of business, sell, store, deliver or transport natural gas or electricity to users or customers in this state whether by mains, lines or pipes located within this State or by any other means of delivery? Yes No
- 12. Do you intend to sell cigarettes? Yes No
Note: If yes, complete the REG-L form on page 45 in this booklet and return with your completed NJ-REG.
To obtain a cigarette retail or vending machine license complete the form CM-100 on page 48.
- 13. a. Are you a distributor or wholesaler of tobacco products other than cigarettes? Yes No
b. Do you purchase tobacco products other than cigarettes from outside the State of New Jersey? Yes No
- 14. Are you a manufacturer, wholesaler, distributor or retailer of "litter-generating products"? See instructions for retailer liability and definition of litter-generating products. Yes No
- 15. Are you an owner or operator of a sanitary landfill facility in New Jersey? Yes No
IF YES, indicate D.E.P. Facility # and type (See instructions) _____
- 16. a. Do you operate a facility that has the total combined capacity to store 200,000 gallons or more of petroleum products? .. Yes No
b. Do you operate a facility that has the total combined capacity to store 20,000 gallons (equals 167,043 pounds) of hazardous chemicals? Yes No
c. Do you store petroleum products or hazardous chemicals at a public storage terminal? Yes No
Name of terminal _____
- 17. a. Will you be involved with the sale petroleum products? Yes No
Note: If yes, complete the REG-L form in this booklet and return with your completed NJ-REG. You will be sent a motor fuel licence application (MFA-1) or you can download this application at www.state.nj.us/treasury/taxation/prntmf.shtml
- b. Will your company be engaged in the refining and/or distributing of petroleum products for distribution in this State or the importing of petroleum products into New Jersey for consumption in New Jersey? Yes No
- c. Will your business activity require you to issue a Direct Payment Permit in lieu of payment of the Petroleum Products Gross Receipts Tax on your purchases of petroleum products? Yes No
- 18. Will you be providing goods and services as a direct contractor or subcontractor to the state, other public agencies including local governments, colleges and universities and school boards, or to casino licensees? Yes No
- 19. Will you be engaged in the business of renting motor vehicles for the transportation of persons or non-commercial freight? Yes No
- 20. Is your business a hotel, motel, bed & breakfast or similar facility and located in the State of New Jersey? Yes No
- 21. Will this business be operating in the Sports and Entertainment District of Millville NJ? Yes No
If yes, will the business be engaged in obtaining gross receipts from any of the following (Circle all that apply if "Yes")
a Sales, rental or leases of tangible personal property b. Sales of food & drink? c. Charges of admission d. Rental charges for hotel occupancies?
- 22. Do you make retail sales of new motor vehicle tires, or sell or lease motor vehicles? Yes No
- 23. Do you provide "cosmetic medical procedures" or goods or occupancies directly associated with such procedures? Yes No
(See description of Cosmetic Procedures Gross Receipts Tax in the list of Taxes of the State of New Jersey, page 5.)
Type of Business _____
- 24. Do you sell voice grade access telecommunications or mobile telecommunications to a customer with a primary place of use in this State? Yes No
- 25. Contact Information: Person _____ Title: _____
Daytime Phone: () _____ - _____ Ext. _____ E-mail address: _____
Signature of Owner, Partner or Officer: _____
Title _____ Date: _____

NO FEE IS REQUIRED TO FILE THIS FORM

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

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