

TABLE OF CONTENTS

Introduction	1
Taxes of the State of New Jersey	2
Instructions for Business Registration Application (NJ-REG)	6
Business Registration Application (NJ-REG)	10
Instructions for Business Entity Public Record Filing	14
Business Entity Public Record Filing Application	16
Business Charter Amendments and Commonly Used Websites	18
Instructions for Certificate of Conversion/Domestication (CD-100)	19
Certificate of Conversion/Domestication (CD-100)	21
Instructions for Certificate of Conversion (CD-101)	23
Certificate of Conversion (CD-101)	24
Instructions for Registration of Alternate Name (C-150G)	25
Registration of Alternate Name Application (C-150G)	26
Instructions for New Hire Reporting	27
Instructions for Business Change and Amendment Form (REG-C-L and REG-C-EA)	28
Request for Change of Registration Information Application (REG-C-L)	30
Business Entity Amendment Filing (REG-C-EA)	31
New Jersey S Status Application and Instructions (CBT-2553)	32
Instructions for New Jersey S Corporation Certification (CBT-2553 Cert)	34
New Jersey S Corporation Certification Application (CBT-2553 Cert)	35
Table A – New Jersey Business Codes	36
Table B – New Jersey County/Municipality Codes	39
Table C – NAICS Codes	41

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, and you have employees you need to complete the State of New Jersey New Hire Reporting Form (see page 27 for instructions).

Applicants who are registering as **Sole Proprietors** or **Partnerships** may file online at <https://www.njportal.com/DOR/BusinessRegistration> or may file pages 10-12, 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 10-12, form NJ-REG. There is no need to complete pages 16-17 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 16-17 in addition to pages 10-12. 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/businesses/small-businesses-self-employed/get-an-employer-identification-number>.

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.nj.gov/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

If the entity is an S Corporation pursuant to Section 1361 of the Federal Internal Revenue Code, include a copy of your federal approval letter (the letter/notice is denoted as CP261 or 385C by the IRS) either with form CBT-100S or with form CBT-2553 (the letter is only required to be submitted once).

See <https://www.nj.gov/treasury/taxation/pdf/pubs/tb/tb105.pdf> for more information.

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.54:39 101 et 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.nj.gov/treasury/taxation/motorfuels.shtml>.

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.nj.gov/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.nj.gov/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/mvtirenotice.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.nj.gov/treasury/taxation/pdf/911fee.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) created this registration process to help you understand all the taxes and responsibilities that come with starting a new business or applying for a license. This process applies to ALL types of businesses and includes registering for taxes and employers, as well as setting up new legal business entities like corporations or limited liability companies, whether they are domestic or foreign. (Public Records Filing, pages 16-17).

All businesses must complete the registration application (NJ-REG, pages 10-12) 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.

Upload to:

<https://www.njportal.com/dor/faxfiling>

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 3rd FLOOR
TRENTON, NEW JERSEY 08608

To submit a Public Records Filing or combined Public Records Filing with NJ-REG, refer to page 14 (Items 2 a, b, 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 10 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: https://www.nj.gov/treasury/taxation/pdf/other_forms/sales/reg1e.pdf.
- 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 Status Application (CBT-2553) found in this booklet on page 32.
- I. Enter your New Jersey Business Code from Table A, pages 36-38. 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 39-40. 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 41-42.
- 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 11 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 [https://www.nj.gov/labor/forms_pdfs/ea/PEO-1%20\(R-07-12\).pdf](https://www.nj.gov/labor/forms_pdfs/ea/PEO-1%20(R-07-12).pdf) 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 12 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 https://www.nj.gov/treasury/taxation/pdf/other_forms/motorfuel/mfa1.pdf.
- 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.nj.gov/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.nj.gov/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.nj.gov/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.

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 <https://www.nj.gov/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 Enterprise Services 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 and Enterprise Services website at <https://www.nj.gov/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).

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 10-12, form NJ-REG. There is no need to complete pages 16-17 of this package if you have successfully formed or authorized your New Business Entity with Commercial Recording/Corporate Filing Unit. In addition, if you have employees you need to complete the State of New Jersey New Hire Reporting Form (see page 27 for instructions).

Applicants who are registering as **Sole Proprietors or Partnerships** may file online at <https://www.njportal.com/DOR/BusinessRegistration> or may file pages 10-12, 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 16-17) in addition to form NJ-REG (pages 10-12).

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.

Annual Report Requirement

IMPORTANT NOTICE: 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 15).

2. Choose a delivery/return option:

- a. **Online Upload** - <https://www.njportal.com/dor/faxfiling>
- 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.

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

New Jersey Department of the Treasury
 Division of Revenue and 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.

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.

PAGE 16 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 www.nj.gov/treasury/revenue 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:

Note: Domestic – New Jersey is the home state of the business.
 Foreign – Any state other than New Jersey or any County or Continent is the home state of the business.

<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 42:2C 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

*Foreign Profit Corp “Doing Business As” (DBA) – DBA is only used when a foreign business name is unavailable in New Jersey. If a DBA is used a name resolution must be include with the Public Records Filing for New Business Entity application.

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 17 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 <https://www.irs.gov>.**

CHECKLIST FOR PUBLIC RECORDS FILING

- * Completed and signed Public Records Filing (pages 16 and 17)
- * Filing fee using an acceptable payment method.
- * Letter or service request sheet with instructions for returning completed work (mail and over-the-counter requests)

CHECKLIST FOR BUSINESS REGISTRATION APPLICATION

- * Completed and signed Business Registration Application (pages 10-12)
- * Completed and signed CM-100 (Combined Cigarette License Application, if applicable)
- * Completed and signed CBT-2553 (S Status Application, if applicable)

Delivery Options for:

Public Records Filings:

Online Upload: <https://www.njportal.com/dor/faxfiling>
 Mail: PO Box 308, Trenton, NJ 08646
 Over-The-Counter 33 West State Street 5th Floor
 Trenton, NJ 08608
 Phone: 609-292-9292

Business Registration Application:

Online Upload: <https://www.njportal.com/dor/faxfiling>
 Mail: PO Box 252, Trenton, NJ 08646
 Over-The-Counter 33 West State Street 3rd Floor
 Trenton, NJ 08608
 Phone: 609-292-9292

**FEE SCHEDULE
(Revised 07/2026)**

BASIC FILING FEES

- Filing fee for all domestic entities, except non-profits, is \$100 per filing; non-profit filing fee is \$50 per filing.
- Filing fee for all foreign entities is \$100 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 (LLC’s Only).
- Alternate Name Fee is \$50 for each name.
- Certified Copies of Accepted Filings are \$25 for each filed entity.

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

PUBLIC RECORDS FILING FOR NEW BUSINESS ENTITY

FEE REQUIRED

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

1. Business Name: _____

2. Type of Business Entity: _____
(See instructions for Codes, Page 21, Item 2)

3. Business Purpose: _____
(See instructions 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 _____

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

Main Business or Principal Business Address:

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)

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:

BUSINESS CHARTER AMENDMENT SERVICES

Business Charter Amendment Service – <https://www.njportal.com/dor/businessamendments>

This service allows you to file certain New Jersey Business Charter amendments online and receive a certificate that confirms your filing has been accepted and added to the public record. The following amendments are accepted through the online Business Charter Amendment Service:

- Certificate of Amendment
- Certificate of Correction
- Registration of Alternate Name
- Renewal of Alternate Name
- Merger/Consolidation

Online Fax Filing Service – <https://www.njportal.com/dor/faxfiling>

This service allows you to upload business filings previously available only by mail or fax. The following filings are accepted through the online Fax Filing System:

- Business Formations
- Business Charter Amendments
- Tax and Employer Registrations
- Tax and Employer Registration Amendments
- Electronic Funds Transfer Enrollment
- S-Corporation Elections

COMMONLY USED WEBSITES

Annual Reports – <https://www.njportal.com/DOR/annualreports/>

Through this service, you will be able to file annual reports, change a business's registered agent/office, reinstate a business, and close a business. All of these filings will generate certificates as proof of filing that can be validated.

Business Record Services (BRS) – <https://www.njportal.com/DOR/businessrecords/>

Through this service, you will be able to search for information on all types of businesses operating in New Jersey, including business entities like corporations and LLCs, as well as trade names and trade/service marks used by New Jersey businesses. You will be able to obtain standing certificates and status reports on any business on file with the State and obtain copies of filed corporate and LLC documents. Also, you will be able to download lists or abstracts of businesses on file with the State.

Premiere Business Services (PBS) – https://www.njlib.nj.gov/NJ_PREMIER_EBIZ/jsp/home.jsp

Convenient one-stop access to all New Jersey electronic tax filing and payment services that apply to your business, as well as access to your filing/payment history.

Business Certification Program – <https://www.nj.gov/treasury/revenue/business-cert-program.shtml>

Small Business Enterprise; Minority/Woman Owned Business Enterprise; Veteran/Disabled Veteran Owned Business Enterprise; Lesbian, Gay, Bisexual, Transgender, Queer, Questioning+ Owned Business Enterprise; and Socially and Economically Disadvantaged Business Enterprise. If you have determined that your business is eligible for one or more certifications, you may file your application online.

Business Tax PIN Request – <https://www.nj.gov/treasury/assets/contact/taxation/contact-pin.shtml>

Business Tax PINs and Passcodes provide access to the Division of Taxation's online filing and payment applications as well as the NJ Tax Portal. The Business Tax PIN is printed on the "Welcome Letter" you received when you first registered your business. Generally, the 4-digit PIN is the same used to submit New Jersey tax payments and returns (e.g., Withholding Tax returns (Forms NJ-927/NJ-500 or Form NJ-927-W) or Sales and Use Tax returns (Forms ST-50)).

Cigarette License Application (CM-100) – <https://www.njportal.com/DOR/CM100/>

The State of New Jersey requires all sellers of cigarettes to be licensed. The annual fee for a retailer or vending machine license is \$50 (per location). The annual fee for a manufacturer's representative license is \$5. The annual licensing period is April 1 through March 31.

Step-By-Step Videos – <https://www.nj.gov/treasury/revenue/videos.shtml>

The Division of Revenue and Enterprise Services is pleased to offer this series of videos to help the general public and business community navigate several key online services, ranging from business formation through business status and certification reporting.

NJ DIVISION OF REVENUE AND ENTERPRISE SERVICES
CERTIFICATE OF CONVERSION/DOMESTICATION
Form CD-100
(For Use When Resulting Business will be a NJ Entity)

Notice and Instructions

Use this form to file for a conversion or domestication in which **the resulting business will be a New Jersey entity** pursuant to the NJ Business Corporation Act or NJ Uniform Limited Liability Company Act as applicable. The filed certificate satisfies the requirement for the converted entity's certificate of incorporation or formation, as applicable.

Do not use this form if the resulting entity: 1) intends to cease business operations in New Jersey (file the appropriate dissolution/termination or withdrawal form instead); or 2) wishes to continue business operations as a Non-NJ (Foreign) entity (use Form CD-101 instead). Likewise, do not use this form for converting a non-profit corporation to a for-profit corporation. See the guidelines for non-profit corporation conversions. (N.J.S.A. 15A:1-4)

Note that this form is provided as a convenience to the business community. It does not constitute legal advice.

Filing Fee -- \$75

PART 1

Transaction Type: Select a transaction type based on the desired conversion/domestication action desired. Note that NJ law currently provides conversion/domestication pathways for LLCs and for-profit corporations, but at this time, not limited partnerships, limited liability partnerships or general partnerships. For specialized conversions of non-profit corporations to for-profit corporations, see our informational page. (N.J.S.A. 15A:1-4)

10 Digit ID of Converting/Domesticating Business: Enter the 10-digit number assigned to the business by the Division. Visit the Division's web site at <https://www.njportal.com/DOR/businessrecords/> to obtain the business names and IDs. If the converting business is an unauthorized foreign entity, leave this field blank.

Jurisdiction: Enter the state abbreviation of the converting business. For these filings, New Jersey will be the new jurisdiction.

Name of Converting/Domesticating Business (Name Before Transaction): Enter the name shown on the Division's records. Visit the Division's web site at <https://www.njportal.com/DOR/businessrecords/> to obtain the business names and IDs.

Name of Converted Business (Name After Transaction): Enter the name of the converted/domesticated (resulting) business. Be sure to use the correct designator.

Business Purpose: List the business purpose of the converted/domesticated (resulting) business. The general-purpose description suffices. Provide a more detailed description if desired.

Original Filing Date in Home Jurisdiction: Enter the date **only if the converting business is an unauthorized foreign entity**.

NJ DIVISION OF REVENUE AND ENTERPRISE SERVICES
CERTIFICATE OF CONVERSION/DOMESTICATION
Form CD-100
(For Use When Resulting Business will be a NJ Entity)

Effective Date: Leave the field blank if the desire is to have the transaction effective as of the date of filing by the Division. Alternately, enter a future date of not more than ninety (90) days from the date of submittal of the filing form to the Division.

Registered Agent and Office Address: Enter the name of the registered agent and the registered agent office address <https://www.nj.gov/treasury/revenue>.

Incorporator Name/Address: If applicable, list the name and address of the individual serving as the incorporator.

Board of Directors: If applicable, list the names and addresses of the current board of directors.

Attachments: Attach any relevant language and/or provisions that the business wishes to have reflected on the public record.

Signature: Provide the name, signature title and date of signature(s) of the person executing the filing. Ensure that the authorized party(ies) sign as per the applicable statute.

PART 2

Business Name: Enter the name of the converted/domesticated (resulting) business. Be sure to use the correct designator.

Purpose: List the business purpose of the converted/domesticated (resulting) business. The general-purpose description suffices. Provide a more detailed description if desired.

Effective Date: Leave the field blank if the desire is to have the transaction effective as of the date of filing by the Division. Alternately, enter a future date of not more than ninety (90) days from the date of submittal of the filing form to the Division.

Registered Agent and Office Address: Enter the name of the registered agent and the registered agent office address <https://www.nj.gov/treasury/revenue>. (Step-by-Step videos are available on the Division's webpage. Online Formation video discusses Registered Agent information)

Incorporator Name/Address: If applicable, list the name and address of the individual serving as the incorporator.

Stock: Domestic for-profit corporations only, list total shares.

Board of Directors: If applicable, list the names and addresses of the current board of directors.

Attachments/Additional Entries: Enter or attach any additional provisions that apply to the business. (Optional)

Signature: Provide the name, signature title and date of signature(s) of the person executing the filing. Ensure that the authorized party(ies) sign as per the applicable statute.

Upload to: <https://www.njportal.com/dor/faxfiling>

or

Mail to: NJ Division of Revenue and Enterprise Services, PO Box 308, Trenton, NJ 08646-0308

With check payable to: Treasurer, State of New Jersey. (No cash, please)

NJ DIVISION OF REVENUE AND ENTERPRISE SERVICES
CERTIFICATE OF CONVERSION/DOMESTICATION
Form CD-100
(For Use When Resulting Business will be a NJ Entity)

Read the attached notice and instructions before filing.

(Select one) Conversion Domestication Both Conversion and Domestication

PART 1 - Conversion/Domestication Certificate

Transaction Type (Select one transaction type):

- | | | |
|--|--|---|
| <input type="checkbox"/> NJ Corp to NJ LLC | <input type="checkbox"/> NJ LLC to NJ Corp | <input type="checkbox"/> Foreign Corp to NJ LLC |
| <input type="checkbox"/> Foreign Corp to NJ Corp | <input type="checkbox"/> Foreign LLC to NJ LLC | <input type="checkbox"/> Foreign LLC to NJ Corp |
| <input type="checkbox"/> Other (Specify) _____ | | |

10 Digit ID of Converting Business: Jurisdiction, converting from a to **NJ** business.

Name of Converting Business:
(Name Before Transaction)

Name of Converted Business:
(Name After Transaction)

Purpose of the Resulting Business:

Original Filing Date in Home Jurisdiction: Effective Date:

Registered Agent: Address:

The undersigned attest that this plan of conversion was approved in accordance with the applicable NJ laws (and other state law(s) if applicable) and in accordance with the documents that govern the management of the business. List the statutory provisions that apply (Optional):

Attach any additional documentation relating to the conversion/domestication (Optional).

Signature: _____ Date: _____

Print Name: _____ Title: _____

**NJ DIVISION OF REVENUE AND ENTERPRISE SERVICES
CERTIFICATE OF CONVERSION/DOMESTICATION
Form CD-100
(For Use When Resulting Business will be a NJ Entity)**

PART 2 – Certification of Incorporation or Formation Pursuant to Conversion/Domestication

Business Name (Name after the Conversion/Domestication):

Purpose:

Effective Date:

Registered Agent: Address:

Use the following fields if the resulting entity is a domestic (NJ) corporation

Incorporator Name: Incorporator Address:

Board of Directors (Attach sheet with information if there are more than 3):

Name(s)	Address(es)
<input style="width: 340px; height: 25px;" type="text"/>	<input style="width: 360px; height: 25px;" type="text"/>
<input style="width: 340px; height: 25px;" type="text"/>	<input style="width: 360px; height: 25px;" type="text"/>
<input style="width: 340px; height: 25px;" type="text"/>	<input style="width: 360px; height: 25px;" type="text"/>

Stock (list total shares):

Enter or attach any additional provisions that apply to the business. (Optional)

Signature: _____ Date: _____

Print Name: _____ Title: _____

NJ DIVISION OF REVENUE AND ENTERPRISE SERVICES
CD-101 CERTIFICATE OF CONVERSION
(For Use When Resulting Business Being a Non-NJ (Foreign) Entity)

Notice and Instructions

Use this form to file for a conversion or domestication in which **the resulting business will be a foreign authorized** entity pursuant to the NJ Business Corporation Act or NJ Uniform Limited Liability Company Act as applicable.

Do not use this form if the resulting entity: 1) intends to cease business operations in New Jersey (file the appropriate dissolution/termination or withdrawal form instead); or 2) wishes to continue business operations as a domestic (NJ) entity (use Form CD-100 instead). Likewise, do not use this form for converting a non-profit corporation to a for-profit corporation. See the guidelines for non-profit corporation conversions. (N.J.S.A. 15A:1-4)

Note that this form is provided as a convenience to the business community. It does not constitute legal advice.

Filing Fee -- \$75

Transaction Type: Select a transaction type based on the desired conversion/domestication action desired. Note that NJ law currently provides conversion/domestication pathways for LLCs and for-profit corporations, but at this time, not limited partnerships, limited liability partnerships or general partnerships. For specialized conversions of non-profit corporations to for-profit corporations, see our informational page. (N.J.S.A. 15A:1-4)

10 Digit ID of Converting Business: Enter the 10-digit number assigned to the business by the Division. Visit the Division's web site at <https://www.njportal.com/DOR/businessrecords/> to obtain the business names and IDs.

Jurisdiction: Enter the state abbreviation of the prior jurisdiction and the converting to jurisdiction of the converting business. (*Example: Jurisdiction, converting from a **NJ** to **DE** business.*)

Name of Converting Business (Name Before Transaction): Enter the name shown on the Division's records. Visit the Division's web site at <https://www.njportal.com/DOR/businessrecords/> to obtain the business names and IDs.

Name of Converted Business (Name After Transaction): Enter the name of the converted/domesticated (resulting) business. Be sure to use the correct designator.

Business Purpose: List the business purpose of the converted/domesticated (resulting) business. The general-purpose description suffices. Provide a more detailed description if desired.

Original Filing Date in Home Jurisdiction: Enter the date of filing in the new jurisdiction if the entity has converted from a domestic NJ entity to an authorized foreign NJ entity.

Effective Date: Leave the field blank if the desire is to have the transaction effective as of the date of filing by the Division. Alternately, enter a future date of not more than ninety (90) days from the date of submittal of the filing form to the Division.

Registered Agent and Office Address: Enter the name of the registered agent and the registered agent office address <https://www.nj.gov/treasury/revenue>. (Step-by-Step videos are available on the Division's webpage. Online Formation video discusses Registered Agent information)

Attachments: Attach any relevant language and/or provisions that the business wishes to have reflected on the public record.

Signature: Provide the name, signature title and date of signature(s) of the person executing the filing. Ensure that the authorized party(ies) sign as per the applicable statute.

Upload to: <https://www.njportal.com/dor/faxfiling>

or

Mail to: NJ Division of Revenue and Enterprise Services, PO Box 308, Trenton, NJ 08646-0308

With check payable to: Treasurer, State of New Jersey. (No cash, please)

**NJ DIVISION OF REVENUE AND ENTERPRISE SERVICES
CD-101 CERTIFICATE OF CONVERSION
(For Use When Resulting Business will be a Non-NJ (Foreign) Entity)**

Read the attached notice and instructions before filing.

Transaction Type (Select one transaction type):

- | | | |
|--|--|--|
| <input type="checkbox"/> NJ Corp to Foreign LLC | <input type="checkbox"/> NJ LLC to Foreign Corp | <input type="checkbox"/> NJ LLC to Foreign LLC |
| <input type="checkbox"/> NJ Corp to Foreign Corp | <input type="checkbox"/> Foreign Corp to Foreign LLC | <input type="checkbox"/> Foreign LLC to Foreign Corp |
| <input type="checkbox"/> Other (Specify) _____ | | |

10 Digit ID of Converting Business: Jurisdiction, converting from a to business.

Name of Converting Business:

Name of Converted Business:

Purpose of the Resulting Business:

Original Filing Date in Home Jurisdiction: Effective Date:

Registered Agent: Address:

The resulting foreign business may be served with process at the Registered Office above in any proceeding to enforce any obligation of the resulting or converting business. The resulting business irrevocably appoints the Division as its agent to accept service of process in any proceeding to enforce any obligation of the resulting or converting business. The Division may serve process on the resulting business at the Registered Office above.

If the converting business is a NJ LLC, it hereby surrenders its Certificate of Formation.

The undersigned attest that this transaction was approved in accordance with the applicable NJ laws (and other state law(s) if applicable) and in accordance with the documents that govern the management of the business. List the statutory provisions that apply (Optional):

Attach any additional documentation relating to the conversion/domestication (Optional).

Signature: _____ Date: _____

Print Name: _____ Title: _____

*Attach additional sheets if there are more signatories to this transaction.

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

For quicker service, business entities may register an alternate business name online at <https://www.njportal.com/dor/businessamendments>. This online service allows you to file New Jersey Business Charter amendments online and receive a certificate that confirms your filing has been accepted and added to the public record.

If you wish to continue filing by paper, follow the instructions below.

NOTE: The difference between an Alternate Name (ANA) and Doing Business As (DBA) – An ANA is used when an authorized business wants to operate in New Jersey under a name other than the legal name authorized in New Jersey. A DBA is used by foreign business entities (ONLY) that are authorizing in New Jersey when the business’s legal name is not available. The DBA allows the foreign business to authorize in New Jersey under a different name and the DBA is considered the legal business name in New Jersey.

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.
- 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.

FILING FEE: \$50.00

These documents should be filed in duplicate. Non-profits should file in triplicate.

Upload to: <https://www.njportal.com/dor/faxfiling>

or

Mail to: NJ Division of Revenue and Enterprise Services, PO Box 308, Trenton, NJ 08646-0308

With check payable to: Treasurer, State of New Jersey. (No cash, please)

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

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 18 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 42:2C-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:
https://njcseps.com/reporting_fundamentals

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) 1-877-654-4737.

INSTRUCTIONS FOR 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 30) to report changes in tax/wage registration, and upload amendment form to: <https://www.njportal.com/dor/faxfiling> or 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 30) 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 31). Business entities may submit Changes/Amendments through one of the service options listed in these instructions (page 14) along with the correct Fee amount for filing an amendment (See Fee Schedule, page 15).

NJ authorized corporations may not use the Business Change/Amendment Form to DISSOLVE, CANCEL, WITHDRAW, MERGE OR CONSOLIDATE. Contact the Division of Revenue and Enterprise Services 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 <https://www.nj.gov/treasury/revenue>.

REMEMBER TO TYPE OR MACHINE PRINT ALL AMENDMENT FILING SUBMISSIONS.

B. For Delivery/Return Options for Amended Business Filings, please see page 14, 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 14 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 requests) is \$25.00.
- b. 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	42:2C
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.nj.gov/treasury/revenue or call 609-292-9292 Monday – Friday, 8:30 a.m. – 4:30 p.m.**

- F. **Certification of Consent/Voting** - If applicable, pursuant to the statutes listed, provide the requested information on consent/voting relative to the proposed amendment. MARK THE METHOD of consent or voting employed to adopt the amendment, and where applicable, provide the requested details associated with the chosen method.
- G. **Change of Agent/Office** - If you are changing the registered agent or office or both, provide the following information as applicable:
 1. New Registered Agent - Enter one agent only - the agent may be an individual or a corporation duly registered and in good standing with the State Treasurer; and/or
 2. New Registered Office - Provide a New Jersey Street address. A Post Office Box may be used only if the street address is listed as well.
- H. **Signatures for the Public Record** - If a corporate amendment is being filed by the incorporators, then the incorporators and only the incorporators may sign. For all other corporate amendments, the Chairman of the Board, president or vice-president must sign. For Limited Partnerships, at least one general partner must sign. For all other entities, an authorized partner or representative must sign.

REG-C-L
(03/2026)

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) <small>Indicate new or resigning officer/owner and effective date of change</small>	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 _____
- Business Incorporated _____
- Owner Deceased _____

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.nj.gov/treasury/revenue or by calling the Division of Revenue and Enterprise Services at 609-292-9292.

Name and Address of New Owner or Survivor of Merger _____

Date Ceased Collecting Sales Tax _____

Date Ceased Renting Motor Vehicles _____

Date Ceased Paying Wages _____

Date Ceased Sale of New Tires/Motor Vehicles _____

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

Signature: _____

Date: _____

Title: _____

Telephone: () _____ - _____

REG-C-EA
(03/2026)

**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 affected.

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.

<u>Class</u>	<u>Number of Members</u>	<u>Voting for Amendment</u>	<u>Voting Against Amendment</u>
--------------	--------------------------	-----------------------------	---------------------------------

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

CBT-2553
(7-25)

**State of New Jersey
Division of Taxation
S STATUS APPLICATION**

Check the appropriate box. This application is for a federally authorized S corporation (or QSSS) that needs to file a:

Retroactive New Jersey S Corporation (or QSSS) Election for tax years 2022 and earlier. Must include payment calculated in Part V.
AND/OR

Shareholder Jurisdictional Consent for tax years 2023 and after. Must indicate periods in Part V, but there is no fee.

This form cannot be used to amend the shareholders or revoke an NJ S or QSSS election.

Part I. Corporate Information

Corporation name

Federal Employer I.D. Number	N.J. Corporation Number	Effective Date of Federal S Corporation/QSSS Election / /
------------------------------	-------------------------	--

Mailing Address

By checking this box, I certify that the Federal Approval Letter is enclosed.

New Jersey S corporation or QSSS status to be effective for tax year beginning / /

Part II. Shareholder's Jurisdictional Consent Statement

By signing this consent, we the undersigned shareholders, acknowledge New Jersey has the right and jurisdiction to tax and collect the tax on each shareholder's S corporation income. If a nonresident shareholder does not consent to New Jersey jurisdiction, the S corporation consents to the assumption of any tax liabilities.

If filing a New Jersey S corporation election for previous tax periods, the signed consent of every **past and present** shareholder during the consent period, every **past and present** person having a community property interest in the corporation's stock, and each **past and present** tenant in common, joint tenant, and tenant by the entirety must be included. **Note:** A shareholder's residency is determined based on the first tax period in which the S status is being requested, regardless of whether there has been a subsequent change in residency.

If more space is needed, attach a rider detailing the exact information for additional shareholders.

Name of each shareholder, person having a community property interest in the corporation's stock, and tenant in common, joint tenant, and tenant by the entirety. (A husband and wife (and their estates) are counted as one shareholder).	Signatures Must be Provided		Stock Owned		Social Security Number or Employer Identification Number (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 attached to this form.

Part III. Corporate Consent Statement

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

Signature of authorized officer _____ Title _____ Date _____

Part IV. Qualified Subchapter S Subsidiary

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) file and pay its tax liability if required for the tax year (see instructions). An authorized officer must sign and date below.

Under penalties of perjury, I declare that I have examined this application, including accompanying schedules and statements, 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 include all assets, liabilities, income, and expenses of the QSSS on a consolidated basis on its tax return and (3) include the QSSS's tax liability with its tax payment if required for the tax year (see instructions).

Corporate Parent Name _____ Address _____ FID Number _____

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

Signature of authorized officer _____ Title _____ Date _____

Part V. Payment

Applicants making a retroactive election for tax year 2022 and earlier, must submit a payment for those periods with this application. If you are requesting S/QSSS status for tax years 2023 or later, skip to lines 2 and 3.

1. Date requested to begin this election _____/_____/_____

2. Number of calendar or fiscal periods included **between** the election beginning date on line 1 and before tax year 2023: _____

3. Number of periods from line 2 x \$100.00 = \$ _____,00

4. Are there any calendar or fiscal periods included **between** the election beginning date on line 1 and the current period in which the entity is not filing as an S/QSSS for New Jersey Purposes? Yes. Enclose a rider explaining, see instructions. OR No.

S Status Application Instructions

This form is for use by authorized federal S corporations (or QSSes) that need to have New Jersey S corporation (QSSS) status added to the tax account.

Retroactive New Jersey S Corporation (or QSSS) Election for tax years 2022 and earlier. For privilege periods beginning on or after December 22, 2022, the requirement to make a separate New Jersey S corporation election for a federal S corporation was eliminated. However, the change was prospective only. If you never made the New Jersey election for tax periods beginning before December 22, 2022, you must apply for a retroactive election by checking the box "Retroactive New Jersey S Corporation (or QSSS) Election for tax years beginning before 2023."

Shareholder Jurisdictional Consent for tax years 2023 and after. For tax year 2023 and later, a federal S corporation (or QSSS) can file as a New Jersey S corporation (or QSSS) even if they did not previously make the New Jersey election. (See instructions for Schedule SJC in form CBT-100S for more information.) However, some businesses may need to provide the documentation ahead of the CBT-100S filing (e.g., entities that want to elect Pass-Through Business Alternative Income Tax). If you need S or QSSS status added to your account ahead of your tax filing, check the box "Shareholder Jurisdictional Consent for tax years 2023 and after."

NOTE: If you are applying for S (QSSS) status for periods before and after 2023, check both boxes ("Retroactive New Jersey S Corporation (or QSSS) Election for tax years 2022 and earlier" and "Shareholder Jurisdictional Consent for tax years 2023 and after").

Part I. In the entry for "Name of Corporation" you must enter the name exactly as it appears on form NJ-REG. The Federal Employer Identification Number (FEIN) is the number assigned by the Internal Revenue Service.

Federal Approval Letter Check Box: A copy of the business's federal approval letter authorizing them to file as a federal S corporation or QSSS (the letter/notice is denoted as CP261 or 385C by the IRS) is required.

Part II. All shareholders (including original and subsequent shareholders if filing for retroactive periods) must sign and consent to New Jersey taxation.

Part III. Read and sign the Corporate Attestation affirming the information being provided is correct.

Part IV. Complete this Part only if making a retroactive election for QSSS status.

Qualified Subchapter S Subsidiary Tax Filing Information: For privilege periods ending on and after July 31, 2024, the parent lists the QSSS on Schedule Q of its corporation business tax return. The minimum tax payments and the per capita licensed professional fees of its QSSSes included in the return must be remitted with the parent's tax payments. For privilege periods ending before July 31, 2024, a QSSS was required to file Form CBT-100S annually, reflecting zero income, and remitting the minimum tax. The parent reports all assets, liabilities, income, and expenses of the QSSS on a consolidated basis on its corporation business tax return.

Part V. Payment of \$100 (nonrefundable administrative fee) for periods beginning **before** December 22, 2022. **Do not** include payment for tax year 2023 and beyond.

New Jersey S corporations (and QSSes) file Form CBT-100S. In order for retro S status to be granted, the returns must be filed. If a federal S corporation (or QSSS) elected to be treated as a C corporation for New Jersey purposes (i.e., hybrid corporation) for periods beginning on or after December 22, 2022, the shareholders must provide consent (see "The Process for the C Corporation Tax Status Election" at <https://www.nj.gov/treasury/taxation/pdf/pubs/tb/tb105.pdf> for more information). If there are periods in which the entity elected to file as a hybrid corporation, enclose a statement detailing the periods.

Instructions for Form CBT-2553 – Cert
(not to be confused with the CBT-2553 above)

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 and Enterprise Services, 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, arbitative 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: _____

TABLE A - NEW JERSEY BUSINESS CODES

Enter one of the following four-digit numbers on page 10, Block I to indicate the product group or service of your business

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

TABLE A - NEW JERSEY BUSINESS CODES (continued)

Enter one of the following four-digit numbers on page 10, Block I to indicate the product group or service of your business

Code	Description	Code	Description	Code	Description
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 10, Item J.

Location Code	Municipality County	Location Code	Municipality County	Location Code	Municipality County	Location Code	Municipality County
	ATLANTIC COUNTY	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	Teaneck Township	0429	Pine Valley Borough	0815	Pitman Borough
0103	Brigantine City	0261	Tenaflly 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		CAPE MAY COUNTY		
0113	Hammonton Town			0501	Avalon Borough		HUDSON COUNTY
0114	Linwood City		BURLINGTON COUNTY	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
	BERGEN COUNTY	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		HUNTERDON COUNTY
0204	Bogota Borough	0314	Fieldsboro Borough	0516	Woodbine Borough	1001	Alexandria Township
0205	Carlstadt Borough	0315	Florence Township		CUMBERLAND COUNTY	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	Demarest 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		ESSEX COUNTY	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	Southampton 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				
0231	Lodi Borough		CAMDEN COUNTY	0710	Livingston Township		MERCER COUNTY
0232	Lyndhurst Township	0401	Audubon Borough	0711	Maplewood Township	1101	East Windsor Township
0233	Mahwah Township	0402	Audubon Park Borough	0712	Millburn Township	1102	Ewing Township
0234	Maywood Borough	0403	Barrington Borough	0713	Montclair Township	1103	Hamilton Township
0235	Midland Park Borough	0404	Bellmawr Borough	0714	Newark City	1104	Hightstown Borough
0236	Montvale Borough	0405	Berlin Borough	0715	North Caldwell Township	1105	Hopewell Borough
0237	Moonachie Borough	0406	Berlin Township	0716	Nutley Township	1106	Hopewell Township
0238	New Milford Borough	0407	Brooklawn Borough	0717	Orange City	1107	Lawrence Township
0239	North Arlington Borough	0408	Camden City	0718	Roseland Borough	1108	Pennington Borough
0240	Northvale Borough	0409	Cherry Hill Township	0719	South Orange Village Twp.	1114	Princeton
0241	Norwood Borough	0410	Chesilhurst Borough	0720	Verona Township	1112	Robbinsville Township
0242	Oakland Borough	0411	Clementon Borough	0721	West Caldwell Township	1111	Trenton City
0243	Old Tappan Borough	0412	Collingswood Borough	0722	West Orange Township	1113	West Windsor Township
0244	Oradell Borough	0413	Gibbsboro Borough				
0245	Palisades Park Borough	0414	Gloucester City		GLOUCESTER COUNTY		MIDDLESEX COUNTY
0246	Paramus Borough	0415	Gloucester Township	0801	Clayton Borough	1201	Carteret Borough
0247	Park Ridge Borough	0416	Haddon Township	0802	Deptford Township	1202	Cranbury Township
0248	Ramsey Borough	0417	Haddonfield Borough	0803	East Greenwich Township	1203	Dunellen Borough
0249	Ridgefield Borough	0418	Haddon Heights Borough	0804	Elk Township	1204	East Brunswick Township
0250	Ridgefield Park Village	0419	Hi-Nella Borough	0805	Franklin Township	1205	Edison Township
0251	Ridgewood Village	0420	Laurel Springs Borough	0806	Glassboro Borough	1206	Helmetta Borough
0252	River Edge Borough	0421	Lawnside Borough	0807	Greenwich Township	1207	Highland Park Borough
0253	River Vale Township	0422	Lindenwold Borough	0808	Harrison Township	1208	Jamesburg Borough
0254	Rochelle Park Township	0423	Magnolia Borough	0809	Logan Township	1209	Metuchen Borough
0255	Rockleigh Borough	0424	Merchantville Borough	0810	Mantua Township	1210	Middlesex Borough
0256	Rutherford Borough	0425	Mount Ephraim Borough	0811	Monroe Township	1211	Milltown Borough
0257	Saddle Brook Township	0426	Oaklyn Borough	0812	National Park Borough	1212	Monroe Township

TABLE B - NEW JERSEY COUNTY / MUNICIPALITY CODES
Enter the Appropriate Four Digit Number in the Boxes Provided on Page 10, 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		SOMERSET COUNTY	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
	MONMOUTH COUNTY	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		OCEAN COUNTY	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		SUSSEX COUNTY	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		UNION COUNTY	5800	OKLAHOMA
1344	Shrewsbury Borough		PASSAIC COUNTY	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
	MORRIS COUNTY	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		SALEM COUNTY	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		WARREN COUNTY	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 10, Item O

Accommodation, Food Service, & Drinking Places:

Accommodation

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

Food Services & Drinking Places

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

Administrative & Support and Waste Management & Remediation Services:

Administrative & Support Services

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

Waste Management & Remediation Services

562000 Waste management & remediation services

Agriculture, Forestry, Hunting & Fishing

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

Support Activities for Agriculture & Forestry

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

Arts, Entertainment, & Recreation:

Amusement, Gambling, & Recreation Industries

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

Museums, Historical Sites, & Similar Institutions

712100 Museums, historical sites, & similar institutions

Performing Arts, Spectator Sports, & Related Industries

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

Construction

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

Heavy Construction

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

Special Trade Contractors

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

Educational Services

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

Finance & Insurance:

Credit Intermediation & Related Activities

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

Insurance Agents, Brokers, & Related Activities

524210 Insurance agencies & brokers
524290 Other insurance related activities

Securities, Commodity Contracts, & Other Financial Investments & Related Activities

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

Ambulatory Health Care Services

621610 Home health care services
621510 Medical & diagnostic laboratories
621310 Offices of chiropractors
621210 Offices of dentists

621330 Offices of mental health practitioners (except physicians)
621320 Offices of optometrists
621340 Offices of physical, occupational & speech therapists, & audiologists
621111 Offices of physicians (except mental health specialists)
621112 Offices of physicians, mental health specialists
621391 Offices of podiatrists
621399 Offices of all other miscellaneous health practitioners
621400 Outpatient care centers
621900 Other ambulatory health care services (including ambulance services, blood, & organ banks)

Hospitals

622000 Hospitals

Nursing & Residential Care Facilities

623000 Nursing & residential care facilities

Social Assistance

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

Information

511000 Publishing industries

Broadcasting & Telecommunications

513000 Broadcasting & telecommunications

Information Services & Data Processing Services

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

Motion Picture & Sound Recording

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

Manufacturing

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

Chemical Manufacturing

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

325900 Other chemical product & preparation mfg.

Food Manufacturing

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

Leather & Allied Product Manufacturing

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

Nonmetallic Mineral Product Manufacturing

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

Mining

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

Other Services:

Personal & Laundry Services

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

Repair & Maintenance

811120 Automotive body, paint, interior, & glass repair
811110 Automotive mechanical & electrical repair & maintenance
811310 Commercial & industrial machinery & equipment (except automotive & electronic) repair & maintenance
811210 Electronic & precision equipment repair & maintenance
811430 Footwear & Leather goods repair
811410 Home & garden equipment & appliance repair & maintenance
811420 Reupholster & furniture repair
811190 Other automotive repair & maintenance (including oil change & lubrication shops & car washes)
811490 Other personal & household goods repair & maintenance

TABLE C - NAICS CODES

Enter the Appropriate Six-Digit Number in the Boxes Provided on Page 10, Item O

<u>Professional, Scientific, & Technical Services</u>	444110 Home centers	<u>Miscellaneous Store Retailers</u>	421910 Sporting & recreational goods & supplies
541100 Legal services	444200 Lawn & garden equipment & supplies stores	453920 Art dealers	421920 Toy & hobby goods & supplies
541211 Office of certified public accountants	446130 Optical goods stores	453110 Florists	421990 Other miscellaneous durable goods
541214 Payroll services	446110 Pharmacies & drug stores	453220 Gift, novelty, & souvenir stores	
541213 Tax preparation services	446190 Other health & personal care stores	453930 Manufactured (mobile) home dealers	<u>Wholesale Trade, Nondurable Goods</u>
541219 Other accounting services		453210 Office supplies & stationery stores	422300 Apparel, piece goods, & notions
	<u>Clothing & Accessories Stores</u>	453910 Pet & pet supplies stores	422800 Beer, wine, & distilled alcoholic beverage
<u>Architectural, Engineering, & Related Services</u>	448130 Children's & Infant's clothing stores	453310 Used merchandise stores	422920 Books, periodicals, & newspapers
541310 Architectural services	448150 Clothing accessories stores	453990 All other miscellaneous store retailers (including tobacco, candle, & trophy shops)	422600 Chemical & allied products
541350 Building inspection services	448140 Family clothing stores		422210 Drugs & druggists' sundries
541340 Drafting services	448310 Jewelry stores	<u>Non-store Retailers</u>	422500 Farm product raw materials
541330 Engineering services	448320 Luggage & leather goods stores	454110 Electronic shopping & mail-order houses	422910 Farm supplies
541360 Geophysical surveying & mapping services	448110 Men's clothing stores	454310 Fuel dealers	422930 Flower, nursery stock, & florists' supplies
541320 Landscape architecture services	448210 Shoe stores	454210 Vending machine operators	422400 Grocery & related products
541370 Surveying & mapping (except geophysical) services	448120 Women's clothing stores	454390 Other direct selling establishments (including door-to-door retailing, frozen food plan providers, party plan merchandisers, & coffee-break service providers)	422950 Paint, varnish, & supplies
541380 Testing laboratories	448190 Other clothing stores		422100 Paper & paper products
	<u>Electronic & Appliance Stores</u>	<u>Transportation & Warehousing</u>	422700 Petroleum & petroleum products
<u>Computer Systems Design & Related Services</u>	443130 Camera & photographic supplies stores	481000 Air transportation	422940 Tobacco & tobacco products
541510 Computer systems design & related services	443120 Computer & software stores	485510 Charter bus industry	422990 Other miscellaneous nondurable goods
	443111 Household appliance stores	485110 Charter bus industry	999999 <u>Unclassified establishments</u> (unable to classify)
	443112 Radio, television, & other electronics stores	484110 General freight trucking, local	
<u>Specialized Design Services</u>		484120 General Freight trucking, long-distance	
541400 Specialized design services (including interior, industrial, graphic, & fashion design)	<u>Food & Beverage Stores</u>	485210 Interurban & rural bus transportation	
	445310 Beer, wine, & liquor stores	486000 Pipeline transportation	
	445220 Fish & seafood markets	482110 Rail transportation	
	445230 Fruit & vegetable markets	487000 Scenic & sightseeing transportation	
	445100 Grocery stores (including supermarkets & convenience stores with out gas)	487000 Scenic & sightseeing transportation	
	445210 Meat markets	485410 School & employee bus transportation	
	445290 Other specialty food stores	484200 Specialized freight trucking (including household moving vans)	
<u>Other Professional, Scientific, & Technical Services</u>		485300 Taxi & limousine service	
541800 Advertising & related services	<u>Furniture & Home Furnishing Stores</u>	485110 Urban transit systems	
541600 Management, scientific, & technical consulting services	442110 Furniture stores	483000 Water transportation	
541910 Market research & public opinion polling	442200 Home furnishings stores	485990 Other transit & ground passenger transportation	
541920 Photographic services		488000 Support activities for transportation (including motor vehicle towing)	
541700 Scientific research & development services	<u>Gasoline Stations</u>		
541930 Translation & interpretation services	447100 Gasoline stations (including convenience stores with gas)	<u>Couriers & Messengers</u>	
541940 Veterinary services		492000 Couriers & messengers	
541990 All other professional, scientific, & technical services	<u>General Merchandise Stores</u>	<u>Warehousing & Storage Facilities</u>	
	452000 General merchandise stores	493100 Warehousing & storage (except lessors of mini warehouses & self-storage units)	
<u>Real Estate & Rental & Leasing: Real Estate</u>		<u>Utilities</u>	
531100 Lessors of real estate (including mini warehouses & self-storage units)	<u>Health & Personal Care Stores</u>	221000 Utilities	
531210 Offices of real estate agents & brokers	446120 Cosmetics, beauty supplies, & perfume stores		
531320 Offices of real estate appraisers	446130 Optical goods stores	<u>Wholesale Trade:</u>	
531310 Real estate property managers	446110 Pharmacies & drug stores	<u>Wholesale Trade, Durable Goods</u>	
531390 Other activities related to real estate	446190 Other health & personal care stores	421600 Electrical goods	
		421200 Furniture & home furnishing	
<u>Rental & Leasing Services</u>	<u>Motor Vehicle & Parts Dealers</u>	421700 Hardware, & plumbing & heating equipment & supplies	
532100 Automotive equipment rental & leasing	441300 Automotive parts, accessories, & tire stores	421940 Jewelry, watch, precious stone, & precious metals	
532400 Commercial & industrial machinery & equipment rental & leasing	441222 Boat dealers	421300 Lumber & other construction materials	
532210 Consumer electronics & appliances rental	441221 Motorcycle dealers	421800 Machinery, equipment, & supplies	
532220 Formal wear & costume rental	441110 New car dealers	421500 Metal & mineral (except petroleum)	
532310 General rental centers	441210 Recreational vehicle dealers (including motor home & travel trailer dealers)	421100 Motor vehicle & motor vehicle parts & supplies	
532230 Video tape & disc rental	441120 Used car dealers	421400 Professional & commercial equipment & supplies	
532290 Other consumer goods rental	441229 All other motor vehicle dealers	421930 Recyclable materials	
<u>Religious, Grantmaking, Civic, Professional, & Similar Organizations</u>	<u>Sporting Goods, Hobby, Book, & Music Stores</u>		
813000 Religious, grantmaking, civic, professional, & similar organizations	451211 Book stores		
	451120 Hobby, toy, & game stores		
	451140 Musical instrument & supplies stores		
	451212 News dealers & newsstands		
	451220 Prerecorded tape, compact disc, & record stores		
	451130 Sewing, needlework, & piece goods stores		
<u>Retail Trade:</u>	451110 Sporting goods stores		
<u>Building Material & Garden Equipment & Supplies Dealers</u>			
444130 Hardware stores			