

Out-of-State Winery “WHAT TO DO” Checklist

- Register the business with the New Jersey Division of Revenue’s website. Information can be found at [Getting Registered](#)

Step 1: If your business is a legal entity such as a corporation, limited partnership, or limited liability company, you must file formation or authorization documents for the public record. General partnerships and sole proprietors are not subject to this first requirement. [Starting a Corporation in New Jersey](#)

Step 2: Applies to all businesses. You must file Form NJ-REG to be registered for tax and employer purposes (Step 2). [Online registration](#)

- Post a Beverage Tax Bond with the New Jersey Division of Taxation. The bond form is available on the Division of Taxation’s website, [Beverage Tax Bond](#)

- Apply for the Out-of-State Winery License with the New Jersey Division of Alcoholic Beverage Control. Information can be found at www.nj.gov/oag/abc/index.html

- File the New Jersey Alcoholic Beverage Tax returns on a bi-monthly basis (every two months). [Returns, schedules, and instructions](#) are available on the Division of Taxation’s website.

- File New Jersey Sales and Use Tax returns. All licensees are required to collect and remit Sales and Use Tax on sales to New Jersey customers. [Returns, schedules, and instructions](#) are available on the Division of Taxation’s website,