

BUSINESS REGISTRATION FORM (NJ-REG) INSTRUCTIONS

The Division of Revenue and Enterprise Services (DORES) adopted this registration procedure to assist you in becoming aware of and understanding all of the taxes and related liabilities to which a new business or applicant for a license may be subject. The procedure covers tax/employer registration for ALL types of businesses, and also covers the filing of NEW legal business entities such as domestic/foreign corporations or limited liability companies (Public Records Filing, pages 23-24).

All businesses must complete the registration application (NJ-REG, pages 17-19) in order to receive the forms, returns, instructions, and other information needed to comply with New Jersey laws. This applies to every individual, corporation, or other legal business entity, or unincorporated entity engaged in the conduct or practice of any trade, business, profession, or occupation, whether full time or part time, within the State of New Jersey. Registration requirements also apply to name holder and dormant corporations, as well as to owners of tangible personal property used in a business located in New Jersey or leased to another business entity in New Jersey. **Nonprofit "501(c)(3)" or veterans' organizations that need sales tax exemption should complete an REG-1E application; see item "A" below for details.** Persons commencing business or opening additional places of business must register at least 15 business days prior to commencement or opening. There is no fee for filing NJ-REG; however, as outlined in the instructions, there are fees for filing new business entities.

Mail the completed NJ-REG to:

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

Overnight Delivery of NJ-REG to:

NJ DIVISION OF REVENUE & ENTERPRISE SERVICES
CLIENT REGISTRATION
33 WEST STATE ST 3rd FLOOR
TRENTON, NEW JERSEY 08608

To submit a Public Records Filing or combined Public Records Filing with NJ-REG, refer to page 21 (Items 2 a-c).

IMPORTANT – READ THE FOLLOWING INSTRUCTIONS CAREFULLY BEFORE COMPLETING ANY FORMS. PRINT OR TYPE ALL INFORMATION. PROVIDE A COMPLETE APPLICATION. FAILURE TO PROPERLY COMPLETE THE APPLICATION MAY DELAY ISSUANCE OF YOUR CERTIFICATE OF AUTHORITY OR LICENSE.

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- A. Check the appropriate box to indicate reason for filing the application. Non-Profits that are 501(c)(3), volunteer fire, veterans' or PTO organizations and need sales tax exemption, file Form REG-1E. The REG-1E (including Q & A's) is available through the Forms Request System at 800-323-4400 or 609-826-4400 (choose option 4, then 9); or at: www.state.nj.us/treasury/taxation/exemption.htm.
- B. Enter the FEIN assigned to the employer or business by the Internal Revenue Service or if not required, enter the Social Security Number assigned to the sole proprietor. Check the box if you have applied for your FEIN.
- C. Enter the corporate name of the business being registered or the name(s) of the owner(s) if a sole proprietor or partnership.
- D. Enter the Trade Name, if different from Item C.
- E. Enter the address of the physical location of the business, do not use a PO Box address. Be sure to include the nine-digit zip code.
- F. Enter the name and address to which all New Jersey tax returns will be mailed. Be sure to include the nine-digit zip code. If you wish to have different type tax returns go to different addresses, please attach a separate sheet and indicate the address to which each tax return is to go.
- G. Enter the date which you started or assumed ownership of this business in New Jersey. If your business has not yet started, enter the date that you will commence doing business. If you are renting out transient accommodations, the earliest date you may use is October 1, 2018. If no business is conducted in NJ, but, you are going to withhold NJ Gross Income Tax for employees, enter the date withholding will begin. Use today's date if you only need a Business Registration Certificate.
- H. Check the appropriate box for your Type of Ownership. If you check "S Corporation" complete the New Jersey S Corporation Election form (CBT-2553) found in this booklet on pages 40-41.
- I. Enter your New Jersey Business Code from Table A, pages 9-11. If you are engaged in more than one type of business, enter the code for the predominant one. **This section must be completed to avoid delays in issuance of the Certificate of Authority or License.**
- J. Enter your New Jersey County/Municipality Code from Table B, pages 12-13. This code reflects the County/Municipality in which your business is located.
- K. Enter the county where your business is located.

- L. If this business will be open all year, check NO. If this is a seasonal business, check the "YES" box and circle the months the business will be OPEN.
- M. If the business is a corporation, enter the date and state of incorporation, the fiscal month of the corporation and the NJ corporation business number of the corporation. If this business is a subsidiary of another corporation, check "YES" and enter the name and FEIN of the parent.
- N. Enter the four-digit Standard Industrial Code (SIC) if known.
- O. Enter the six-digit North American Industrial Classification System Code (NAICS) if known from Table C, page 14-15.
- P. Enter the names of the owner, partners or responsible corporate officer(s). Enter the social security number, title, and home address for each person listed.

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Question 1:

- a. Have you or will you be paying wages, salaries or commissions to employees working in New Jersey within the next 6 months. If yes check "YES" and enter the date of the first payment. This date must be provided for Unemployment and Disability registration purposes. If no check "NO" please be aware that if you begin paying wages you are required to notify the DORES' Customer Service Center at 609-292-9292.
- b. If 1(a) is "YES" enter the date you hired your 1st New Jersey employee.
- c. This date must be provided for Unemployment and Disability registration purposes. Accumulate the gross periodic payrolls until they add up to a total of \$1,000. Enter that date on line 1c.
- d. If you will be paying wages, salaries or commissions to New Jersey residents working outside New Jersey, check "YES".
- e. If you will be the payer of pensions and/or annuities to New Jersey residents, check "YES" and enter the date of the first payment.
- f. If you will be holding legalized games of chance in New Jersey (as defined in Chapter 47 "Rules of Legalized Games of Chance") where proceeds from any one prize exceed \$1,000, check "YES" and enter the date of the first prize awarded (NJ Lottery proceeds are not included).
- g. A PEO (Employee Leasing Company) that registers with DORES is subject to an additional and separate registration process with the NJ Department of Labor and Workforce Development. To obtain the

special PEO registration forms and information, please visit the Department of Labor and Workforce Development's website at www.state.nj.us/labor/ea/eaindex.html 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.

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Question 11

- a. If you will be collecting New Jersey Sales Tax and/or paying Use Tax check "YES" and enter the date of the first sale.
- b. Check "YES" if you will be making tax exempt purchases. If "YES" you will be issued New Jersey Resale Certificates (ST-3) and/or Exempt Use Certificates (ST-4).

Note: Form ST-3, Resale Certificate. Given to a seller by a purchaser who is not the "end user" of the merchandise or services being purchased.

Form ST-4, Exempt Use Certificate. Given to a seller by a purchaser who is purchasing merchandise for an exempt use.

- c. If your business is located within Atlantic City, Salem County, North Wildwood, Wildwood Crest or Wildwood, check the applicable box.
- d. All NJ locations collecting NJ sales tax must be registered. If "YES" attach a rider requesting consolidated reporting.
- e. If you sell, store, deliver or transport natural gas or electricity to users or customers whether by mains, lines, or pipes located within this State or by any other means of delivery, check "YES".

Question 12:

If you intend to sell cigarettes in New Jersey, check "YES". If "YES" complete Form CM-100 if you are applying for a retailer or vending machine license. You will be sent the appropriate license/license application after these forms are processed.

Question 13:

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

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

If the distributor or wholesaler has not collected the Tobacco and Nicotine Products Wholesale Sales and Use Tax from the retailer or consumer, then the retailer or consumer is responsible for remitting the compensating use tax on the price paid or charged directly to the Division of Taxation within 20 days of the date the tax was required to be paid.

Question 14:

If you are a manufacturer, wholesaler, distributor or retailer of litter generating products, check "YES." Litter-generating products are: food, soft drinks and carbonated water, beer, wine, distilled spirits, glass containers, metal containers, plastic or fiber containers, groceries, drugstore sundries, cigarettes and tobacco products, motor vehicle tires, newsprint and magazine paper stock, paper products and household paper, and cleaning agents and toiletries

Question 15:

If you are an owner or operator of a sanitary landfill facility in New Jersey, check "YES" and indicate the facility number and type as classified by the New Jersey Department of Environmental Protection. Registration instructions for the Solid Waste Services and Landfill Closure and Contingency taxes will be forwarded.

Question 16:

- a. If you operate a facility that has the total combined capacity to store 200,000 gallons or more of petroleum products, check "YES."
- b. If you operate a facility that has the total combined capacity to store 20,000 gallons of hazardous chemicals, check "YES."
- c. If you store petroleum products or hazardous chemicals at a public storage terminal, check "YES" and enter the name of the terminal. A Spill Compensation and Control Tax registration application will be forwarded.

Question 17

- a. If your company will be involved with the sale or transport of motor fuels and/or petroleum, check "YES". If "YES" complete the Motor

Fuel License Application (MFA-1) along with this form. You can also obtain the MFA-1 at the Division of Taxation's web site www.state.nj/treasury/taxation/pmtmf.shtml.

- b. If your company is engaged in refining and/or distributing petroleum products for distribution in this State, or importing petroleum products into New Jersey for consumption in New Jersey, check "YES." If you have checked "YES" complete Form REG-L and return it with your completed NJ-REG
- c. If you checked "YES" you will be sent a Direct Payment Permit application.

Question 18:

If you will be providing merchandise or services to casino licensees or acting as a contractor or subcontractor to the State or its agencies, check the "YES" box.

Question 19:

Businesses involved in the rental of motor vehicles (less than 28 day agreements), including passenger autos, trucks and trailers designed for use on the highways, other than those used for the transportation of commercial freight, are subject to the payment of a \$5 per day Domestic Security Fee. If eligible, a business must check YES.

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

Question 20:

If you are engaged in the rental of rooms in a hotel, motel, bed & breakfast or similar facility or you provide other transient accommodation rentals (e.g., vacation rental, house, room, or similar lodging used on a transient basis), you are required to collect a State Occupancy Fee. In addition, a Municipal Occupancy Tax of up to 3% must also be collected, if enacted by the municipality where the facility is located. If such a facility, check YES. You will receive the HM-100 return, which must be filed with payment by the 20th of each month. Additional information on the Fee and a list of municipalities that have enacted the Tax is available on the Division of Taxation's website: <https://www.state.nj.us/treasury/taxation/transientbuffer.shtml>.

Question 21:

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

Taxpayers subject to the tax must file a quarterly SETMI Return, (Form SM-100) and remit any tax due on or before the 20th day of the month following the end of the calendar quarter. Additional information on the tax, including filing instructions, is available on the Division of Taxation's website at: <https://www.state.nj.us/treasury/taxation/sports.shtml>.

Question 22:

If you sell new tires, or sell or lease motor vehicles, you must check "YES". You will receive information regarding the collection of the Motor Vehicle Tire Fee.

Question 23:

If you are a telephone exchange company or a mobile telecommunications carrier which provides voice grade access telephone numbers or service lines as part of that telephone exchange service, thereby providing access to 9-1-1 service through the public switched network, you must check "YES". You will receive the ERF-100 return which is due on a quarterly basis.

Question 24:

Contact Person: Enter the name, title, telephone number and e-mail address of the contact person who will answer questions regarding the registration application.

Signature: The application must be signed and dated by the owner if a sole proprietorship, or in the case of a corporation, by the president, vice-president, secretary, treasurer, comptroller, or other duly authorized officer. Unsigned applications cannot be processed and will be returned.

TABLE A - NEW JERSEY BUSINESS CODES

Enter one of the following four-digit numbers on page 17, Block I to indicate the product group or service of your business

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

TABLE A - NEW JERSEY BUSINESS CODES (continued)

Enter one of the following four-digit numbers on page 17, Block I to indicate the product group or service of your business

Code	Description	Code	Description	Code	Description
2733	Real Estate	3607	Farm & Garden Equipment & Supplies	3109	Uniforms
2202	Recreational Vehicles, Campers	3823	Fencing	3900	Utilities
2776	Recycling Related	3611	Flowers & Related Merchandise	3907	Water
2401	Refinishing, Upholstery, etc.	3300	Food	3816	Well Drilling, Water Pumps
2702	Rooming & Boarding Houses	3106	Footwear	3811	Windows, Doors, Glass
2748	Safe Deposit Boxes (Post Office, Bank)	3103	Formal Wear (Tuxedos, Bridal Gowns, etc.)	3102	Women's & Girls' Clothing and/or Accessories
2750	Security Services, Alarms	3303	Fruit and/or Vegetables		
2773	Shipping & Mailing, Couriers	3609	Fuel (Bottled Gas, Kerosene, Charcoal, etc.)		CONSTRUCTION BUSINESS CODES
2620	Signs & Advertising Displays	3400	Furniture	4815	Asphalt
2765	Snow Removal	3108	Furriers	4800	Building
2716	Social Club (Dating, etc.)	3904	Gas	4806	Carpentering & Wood Flooring
2605	Sporting Goods & Related Merchandise	3500	General Merchandise	4808	Concrete Work
2906	Steam	3615	Gifts, Souvenirs	4817	Demolition, Excavation
2770	Surveying	3301	Grocery Items	4821	Dry Wall, Plaster
2902	Telegraph	3634	Hair Grooming Supplies	4804	Electrical Work
2901	Telephone	3813	Hardware	4812	Energy Conservation
2624	Telephones, Telecommunications Equipment	3315	Health Food Products	4823	Fencing
2203	Tires	3810	Heating, Ventilation & Air Conditioning	4801	General Building Contractor
2211	Towing	3401	Household Furniture & Furnishings	4810	Heating & Air Conditioning
2632	Toys & Games	3610	Ice	4820	Iron & Steel
2703	Trailer Parks & Camps	3311	Ice Cream Products	4805	Masonry & Stonework
2210	Trailers	3619	Industrial Supplies	4818	Miscellaneous Construction & Repair
2214	Transmissions	3618	Industrial Tools & Equipment, Machinery	4803	Painting, Paper Hanging & Decorating
2734	Transportation (Limousines, Chauffeurs, Taxis, Buses)	3820	Iron & Steel	4802	Plumbing
2724	Trash Removal	3608	Jewelry	4807	Roofing
2722	Travel Agencies	3406	Lamps, Lights, Shades	4819	Septic & Cesspool
2743	Trucking and Moving	3617	Leather Goods & Luggage	4822	Siding (Aluminum, Brickface, Stucco)
2212	Trucks	3814	Lumber	4816	Well Drilling
2763	Unions	3302	Meat and/or Fish	4811	Windows, Doors, Glass
2713	Upholstery & Furniture Repair, Refinishing	3101	Men's & Boys' Clothing and/or Accessories		
2900	Utilities	3111	Millinery & Accessories		RETAIL BUSINESS CODES
2774	Valet	3626	Miscellaneous Decorative & Display Materials	5631	Aircraft & Related Supplies
2760	Veterinarians, Animal Hospitals	3600	Miscellaneous Products	5314	Alcoholic Beverages/Liquor
2772	Video Rentals & Related	3621	Models & Hobby Related Merchandise	5508	Annual Shows
2907	Water	3638	Monuments, Caskets & Related Merchandise	5100	Apparel
2777	Water Systems Related (Purification, Pumps, etc.)	3201	Motor Vehicles	5404	Appliances, Housewares, Linens
2766	Welding	3207	Motorboats	5622	Art, Mechanical Drawing & Related Supplies
2735	Window Washing	3209	Motorcycles, Minibikes	5815	Asphalt
2746	Word Processing, Typing, Addressing, etc.	3215	Mufflers	5405	Audio/Visual (TV, Stereo, Records, CD, etc.)
		3606	Musical Instruments & Related Merchandise	5208	Auto Parts and Related Products/Accessories
		3318	Non-Alcoholic Beverages	5218	Auto Upholstery, Vinyl
	WHOLESALE BUSINESS CODES	3402	Office Furniture & Furnishings	5220	Auto Windows/Glass
3631	Aircraft & Related Supplies	3616	Optical Goods	5219	Automobile Junk/Scrap Yard
3314	Alcoholic Beverages/Liquor	3803	Paint, Wallpaper & Decorating	5206	Automobile Rentals and Leasing
3100	Apparel	3633	Paintings, Sculpture & Related Artwork	5200	Automotive
3404	Appliances, Housewares, Linens	3628	Paper & Packaging Products	5306	Bakeries
3622	Art, Mechanical Drawing & Related Supplies	3635	Perfumes & Cosmetics	5309	Bars, Taverns, Pubs
3815	Asphalt	3640	Pet Supplies	5637	Bicycles and Related Merchandise
3405	Audio/Visual (TV, Stereo, Records, DC, etc.)	3313	Pizza	5604	Books, Magazines, Periodicals, Newspapers
3208	Auto Parts & Related Products/Accessories	3802	Plumbing Materials	5316	Bottled Water
3220	Auto Windows/Glass	3623	Pools & Related Accessories	5800	Building
3200	Automotive	3202	Recreational Vehicles, Campers	5809	Building Materials and Supplies
3306	Baked Goods	3639	Religious Articles, Clothing & Related	5213	Buses, Bus Parts
3637	Bicycles & Related Merchandise	3807	Roofing Materials	5614	Cameras, Photo Equipment and Supplies
3604	Books, Magazines, Periodicals, Newspapers	3403	Second Hand Items/Antiques	5304	Candy, Nuts and Confectionery
3316	Bottled Water	3822	Siding (Aluminum, Brickface, Stucco)	5317	Catering
3809	Building Materials & Supplies	3620	Signs & Advertising Displays	5104	Children's & Infants' Clothing and/or Accessories
3800	Building/Construction	3636	Soaps, Detergents, etc.	5641	Collectors Items (Baseball Cards, Comics, etc.)
3213	Buses, Bus Parts	3307	Specialty Foods	5602	Computer Hardware, Software
3614	Cameras, Photo Equipment & Supplies	3605	Sporting Goods & Related Merchandise	5808	Concrete
3304	Candy, Nuts & Confectionery	3603	Stamps, Coins, Gold, Precious Metals, etc.	5627	Containers (Industrial/Commercial)
3104	Children's & Infants' Clothing and/or Accessories	3613	Stationery, Greeting Cards, School Supplies	5110	Costumes
3602	Computer Hardware, Software	3906	Steam	5107	Custom Clothing and Tailoring
3808	Concrete	3902	Telegraph	5305	Dairy Products
3627	Containers (Industrial/Commercial)	3901	Telephone	5501	Department Store
3110	Costumes	3624	Telephones, Telecommunications Equipment	5506	Direct Selling Organization (Amway, etc.)
3305	Dairy Products	3625	Textiles & Related Products	5601	Drugs and Medical Supplies, Medical Equipment
3601	Drugs & Medical Supplies, Medical Equipment	3629	Tile & Ceramic Merchandise		
3502	Dry Goods	3203	Tires	5502	Dry Goods and General Merchandise
3903	Electric	3612	Tobacco Products	5804	Electrical Materials
3905	Electric & Gas	3632	Toys & Games	5630	Electronic Equipment
3804	Electrical Materials	3210	Trailers	5812	Energy Conservation Related
3630	Electronic Equipment	3214	Transmissions	5105	Family Clothing
3812	Energy Conservation Related	3212	Trucks, Truck Parts	5607	Farm and Garden Equipment and Supplies
3105	Family Clothing				

TABLE A - NEW JERSEY BUSINESS CODES (continued)

Enter one of the following four-digit numbers on page 17, Block I to indicate the product group or service of your business

Code	Description	Code	Description	Code	Description
5312	Fast Food (Burgers, Chicken, Hot Dogs, Tacos, etc.)	5504	Limited Price Variety Store	5202	Recreational Vehicles, Campers
5823	Fencing	5814	Lumber	5639	Religious Articles, Clothing and Related
5507	Flea Markets	5503	Mail Order House	5310	Restaurants (With Liquor)
5611	Flowers and Related Merchandise	5302	Meat and Fish	5308	Restaurants, Diners, Eateries (No Liquor)
5300	Food	5101	Men's and Boy's Clothing and/or Accessories	5807	Roofing Materials
5106	Footwear	5505	Merchandise Vending Machine Operator	5403	Second Hand Items/Antiques
5103	Formal Wear (Tuxedos, Bridal Gowns)	5111	Millinery and Accessories	5822	Siding
5303	Fruit and Vegetables, Produce Stands	5626	Miscellaneous Decorative & Display Materials	5620	Signs and Advertising Displays
5609	Fuel (Bottled Gas, Kerosene, Charcoal, etc.)	5600	Miscellaneous Products	5636	Soaps, Detergents, etc.
5400	Furniture	5621	Models and Hobby Related Merchandise	5307	Specialty Foods (Charles Chips)
5108	Furriers	5638	Monuments, Caskets & Related Merchandise	5605	Sporting Goods and Related Merchandise
5500	General Merchandise	5201	Motor Vehicle Dealers (New and /or Used Autos)	5603	Stamps, Coins, Gold, Precious Metals, etc.
5615	Gifts, Souvenirs	5207	Motorboats	5613	Stationery, Greeting Cards, School Supplies
5301	Groceries Including Delicatessens	5209	Motorcycles, Minibikes	5624	Telephones, Telecommunications Equipment
5634	Hair Grooming Supplies	5215	Mufflers	5625	Textiles and Related Products
5813	Hardware	5606	Musical Instruments and Related Merchandise	5629	Tile and Ceramic Merchandise
5315	Health Foods	5318	Non-Alcoholic Beverages	5203	Tires
5810	Heating, Ventilation & Air Conditioning	5402	Office Furniture, Equipment and Supplies	5612	Tobacco Products
5401	Household Furniture & Furnishings	5616	Optical Goods	5632	Toys and Games
5610	Ice	5803	Paint, Wallpaper	5210	Trailers
5311	Ice Cream Products	5633	Paintings, Sculpture and Related Artwork	5214	Transmissions
5619	Industrial Supplies	5628	Paper and Packaging Products	5212	Trucks, Truck Parts
5618	Industrial Tools and Equipment, Machinery	5635	Perfumes and Cosmetics	5109	Uniforms
5820	Iron and Steel	5640	Pet Supplies	5816	Well Drilling, Water Pumps
5608	Jewelry	5313	Pizzerias	5811	Windows, Doors, Glass
5406	Lamps, Lights, Shades	5802	Plumbing Materials	5102	Women's and Girl's Clothing and/or Accessories
5617	Leather Goods and Luggage	5623	Pools and Related Accessories		

TABLE B - NEW JERSEY COUNTY / MUNICIPALITY CODES
Enter the Appropriate Four Digit Number in the Boxes Provided on Page 17, Item J.

Location Code	Municipality County	Location Code	Municipality County	Location Code	Municipality County	Location Code	Municipality County
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	Tenafly Borough	0430	Runnemede Borough	0816	South Harrison Township
0104	Buena Borough	0262	Teterboro Borough	0431	Somerdale Borough	0817	Swedesboro Borough
0105	Buena Vista Township	0263	Upper Saddle River Borough	0432	Stratford Borough	0818	Washington Township
0106	Corbin City	0264	Waldwick Borough	0433	Tavistock Borough	0819	Wenonah Borough
0107	Egg Harbor City	0265	Wallington Borough	0434	Voorhees Township	0820	West Deptford Township
0108	Egg Harbor Township	0266	Washington Township	0435	Waterford Township	0821	Westville Borough
0109	Estell Manor City	0267	Westwood Borough	0436	Winslow Township	0822	Woodbury City
0110	Folsom Borough	0268	Woodcliff Lake Borough	0437	Woodlynne Borough	0823	Woodbury Heights Borough
0111	Galloway Township	0269	Wood-Ridge Borough			0824	Woolwich Township
0112	Hamilton Township	0270	Wyckoff Township	CAPE MAY COUNTY		HUDSON COUNTY	
0113	Hammonton Town			0501	Avalon Borough	0901	Bayonne City
0114	Linwood City	BURLINGTON COUNTY		0502	Cape May City	0902	East Newark Borough
0115	Longport Borough	0301	Bass River Township	0503	Cape May Point Borough	0903	Guttenberg Town
0116	Margate City	0302	Beverly City	0504	Dennis Township	0904	Harrison Town
0117	Mullica Township	0303	Bordentown City	0505	Lower Township	0905	Hoboken City
0118	Northfield City	0304	Bordentown Township	0506	Middle Township	0906	Jersey City
0119	Pleasantville City	0305	Burlington City	0507	North Wildwood City	0907	Kearny Town
0120	Port Republic City	0306	Burlington Township	0508	Ocean City	0908	North Bergen Township
0121	Somers Point City	0307	Chesterfield Township	0509	Sea Isle City	0909	Secaucus Town
0122	Ventnor City	0308	Cinnaminson Township	0510	Stone Harbor Borough	0910	Union City
0123	Weymouth Township	0309	Delanco Township	0511	Upper Township	0911	Weehawken Township
BERGEN COUNTY		0310	Delran Township	0512	West Cape May Borough	0912	West New York Township
0201	Allendale Borough	0311	Eastampton Township	0513	West Wildwood Borough	HUNTERDON COUNTY	
0202	Alpine Borough	0312	Edgewater Park Township	0514	Wildwood City	1001	Alexandria Township
0203	Bergenfield Borough	0313	Evesham Township	0515	Wildwood Crest Borough	1002	Bethlehem Township
0204	Bogota Borough	0314	Fieldsboro Borough	0516	Woodbine Borough	1003	Bloomsbury Borough
0205	Carlstadt Borough	0315	Florence Township	CUMBERLAND COUNTY		1004	Califon Borough
0206	Cliffside Park Borough	0316	Hainesport Township	0601	Bridgeton City	1005	Clinton Town
0207	Closter Borough	0317	Lumberton Township	0602	Commercial Township	1006	Clinton Township
0208	Cresskill Borough	0318	Mansfield Township	0603	Deerfield Township	1007	Delaware Township
0209	Demarest Borough	0319	Maple Shade Township	0604	Downe Township	1008	East Amwell Township
0210	Dumont Borough	0320	Medford Township	0605	Fairfield Township	1009	Flemington Borough
0212	East Rutherford Borough	0321	Medford Lakes Borough	0606	Greenwich Township	1010	Franklin Township
0213	Edgewater Borough	0322	Moorestown Township	0607	Hopewell Township	1011	Frenchtown Borough
0211	Elmwood Park Borough	0323	Mount Holly Township	0608	Lawrence Township	1012	Glen Gardner Borough
0214	Emerson Borough	0324	Mount Laurel Township	0609	Maurice River Township	1013	Hampton Borough
0215	Englewood City	0325	New Hanover Township	0610	Millville City	1014	High Bridge Borough
0216	Englewood Cliffs Borough	0326	North Hanover Township	0611	Shiloh Borough	1015	Holland Township
0217	Fair Lawn Borough	0327	Palmyra Borough	0612	Stow Creek Township	1016	Kingwood Township
0218	Fairview Borough	0328	Pemberton Borough	0613	Upper Deerfield Township	1017	Lambertville City
0219	Fort Lee Borough	0329	Pemberton Township	0614	Vineland City	1018	Lebanon Borough
0220	Franklin Lakes Borough	0330	Riverside Township	ESSEX COUNTY		1019	Lebanon Township
0221	Garfield City	0331	Riverton Borough	0701	Belleville Township	1020	Milford Borough
0222	Glen Rock Borough	0332	Shamong Township	0702	Bloomfield Township	1021	Raritan Township
0223	Hackensack City	0333	Southampton Township	0703	Caldwell Borough	1022	Readington Township
0224	Harrington Park Borough	0334	Springfield Township	0704	Cedar Grove Township	1023	Stockton Borough
0225	Hasbrouck Heights Borough	0335	Tabernacle Township	0705	East Orange City	1024	Tewksbury Township
0226	Haworth Borough	0336	Washington Township	0706	Essex Fells Township	1025	Union Township
0227	Hillsdale Borough	0337	Westampton Township	0707	Fairfield Township	1026	West Amwell Township
0228	Ho Kus Borough	0338	Willingboro Township	0708	Glen Ridge Borough	MERCER COUNTY	
0229	Leonia Borough	0339	Woodland Township	0709	Irvington Township	1101	East Windsor Township
0230	Little Ferry Borough	0340	Wrightstown Borough	0710	Livingston Township	1102	Ewing Township
0231	Lodi Borough	CAMDEN COUNTY		0711	Maplewood Township	1103	Hamilton Township
0232	Lyndhurst Township	0401	Audubon Borough	0712	Millburn Township	1104	Hightstown Borough
0233	Mahwah Township	0402	Audubon Park Borough	0713	Montclair Township	1105	Hopewell Borough
0234	Maywood Borough	0403	Barrington Borough	0714	Newark City	1106	Hopewell Township
0235	Midland Park Borough	0404	Bellmawr Borough	0715	North Caldwell Township	1107	Lawrence Township
0236	Montvale Borough	0405	Berlin Borough	0716	Nutley Township	1108	Pennington Borough
0237	Moonachie Borough	0406	Berlin Township	0717	Orange City	1114	Princeton
0238	New Milford Borough	0407	Brooklawn Borough	0718	Roseland Borough	1112	Robbinsville Township
0239	North Arlington Borough	0408	Camden City	0719	South Orange Village Twp.	1111	Trenton City
0240	Northvale Borough	0409	Cherry Hill Township	0720	Verona Township	1113	West Windsor Township
0241	Norwood Borough	0410	Chesilhurst Borough	0721	West Caldwell Township	MIDDLESEX COUNTY	
0242	Oakland Borough	0411	Clementon Borough	0722	West Orange Township	1201	Carteret Borough
0243	Old Tappan Borough	0412	Collingswood Borough	GLOUCESTER COUNTY		1202	Cranbury Township
0244	Oradell Borough	0413	Gibbsboro Borough	0801	Clayton Borough	1203	Dunellen Borough
0245	Palisades Park Borough	0414	Gloucester City	0802	Deptford Township	1204	East Brunswick Township
0246	Paramus Borough	0415	Gloucester Township	0803	East Greenwich Township	1205	Edison Township
0247	Park Ridge Borough	0416	Haddon Township	0804	Elk Township	1206	Helmetta Borough
0248	Ramsey Borough	0417	Haddonfield Borough	0805	Franklin Township	1207	Highland Park Borough
0249	Ridgefield Borough	0418	Haddon Heights Borough	0806	Glassboro Borough	1208	Jamesburg Borough
0250	Ridgefield Park Village	0419	Hi-Nella Borough	0807	Greenwich Township	1209	Metuchen Borough
0251	Ridgewood Village	0420	Laurel Springs Borough	0808	Harrison Township	1210	Middlesex Borough
0252	River Edge Borough	0421	Lawnside Borough	0809	Logan Township	1211	Milltown Borough
0253	River Vale Township	0422	Lindenwold Borough	0810	Mantua Township	1212	Monroe Township
0254	Rochelle Park Township	0423	Magnolia Borough	0811	Monroe Township		
0255	Rockleigh Borough	0424	Merchantville Borough	0812	National Park Borough		
0256	Rutherford Borough	0425	Mount Ephraim Borough				
0257	Saddle Brook Township	0426	Oaklyn Borough				

TABLE B - NEW JERSEY COUNTY / MUNICIPALITY CODES
Enter the Appropriate Four Digit Number in the Boxes Provided on Page 17, Item J.

Location Code	Municipality County	Location Code	Municipality County	Location Code	Municipality County	Location Code	Municipality County
1213	New Brunswick City	1416	Lincoln Park Borough	1707	Oldmans Township	2103	Belvidere Town
1214	North Brunswick Township	1430	Long Hill Township	1708	Penns Grove Borough	2104	Blairstown Township
1215	Old Bridge Township	1417	Madison Borough	1709	Pennsville Township	2105	Franklin Township
1216	Perth Amboy City	1418	Mendham Borough	1710	Pilesgrove Township	2106	Frelinghuysen Township
1217	Piscataway Township	1419	Mendham Township	1711	Pittsgrove Township	2107	Greenwich Township
1218	Plainsboro Township	1420	Mine Hill Township	1712	Quinton Township	2108	Hackettstown Town
1219	Sayreville Borough	1421	Montville Township	1713	Salem City	2109	Hardwick Township
1220	South Amboy City	1423	Morris Plains Borough	1714	Upper Pittsgrove Township	2110	Harmony Township
1221	South Brunswick Township	1422	Morris Township	1715	Woodstown Borough	2111	Hope Township
1222	South Plainfield Borough	1424	Morristown Town			2112	Independence Township
1223	South River Borough	1425	Mountain Lakes Borough		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	Vernon Township	5600	NORTH DAKOTA
1342	Sea Bright Borough	1508	Toms River Township	1924	Walpack Township	5700	OHIO
1343	Sea Girt Borough	1533	Tuckerton Borough			5800	OKLAHOMA
1344	Shrewsbury Borough		PASSAIC COUNTY		UNION COUNTY	5900	OREGON
1345	Shrewsbury Township	1601	Bloomington Borough	2001	Berkeley Heights Township	6000	PENNSYLVANIA
1347	Spring Lake Borough	1602	Clifton City	2002	Clark Township	6100	RHODE ISLAND
1348	Spring Lake Heights Borough	1603	Haledon Borough	2003	Cranford Township	6200	SOUTH CAROLINA
1349	Tinton Falls Borough	1604	Hawthorne Borough	2004	Elizabeth City	6300	SOUTH DAKOTA
1350	Union Beach Borough	1605	Little Falls Township	2005	Fanwood Borough	6400	TENNESSEE
1351	Upper Freehold Township	1606	North Haledon Borough	2006	Garwood Borough	6500	TEXAS
1352	Wall Township	1607	Passaic City	2007	Hillside Township	6600	UTAH
1353	West Long Branch Borough	1608	Paterson City	2008	Kenilworth Borough	6700	VERMONT
	MORRIS COUNTY	1609	Pompton Lakes Borough	2009	Linden City	6800	VIRGINIA
1401	Boonton Town	1610	Prospect Park Borough	2010	Mountainside Borough	6900	WASHINGTON
1402	Boonton Township	1611	Ringwood Borough	2011	New Providence Borough	7000	VIRGINIA
1403	Butler Borough	1612	Totowa Borough	2012	Plainfield City	7100	WISCONSIN
1404	Chatham Borough	1613	Wanaque Borough	2013	Rahway City	7200	WYOMING
1405	Chatham Township	1614	Wayne Township	2014	Roselle Borough	7300	PUERTO RICO
1406	Chester Borough	1615	West Milford Township	2015	Roselle Park Borough	7400	NETHERLAND
1407	Chester Township	1616	Woodland Park Borough	2016	Scotch Plains Township	7500	BELGIUM
1408	Denville Township		SALEM COUNTY	2017	Springfield Township	7600	ARGENTINA
1409	Dover Town	1701	Alloway Township	2018	Summit City	7700	CANADA
1410	East Hanover Township	1702	Carneys Point Township	2019	Union Township	7800	MEXICO
1411	Florham Park Borough	1703	Elmer Borough	2020	Westfield Town	7900	VIRGIN ISLANDS
1412	Hanover Township	1704	Elsinboro Township	2021	Winfield Township	8000	ENGLAND
1413	Harding Township	1705	Lower Alloway Creek Twp.		WARREN COUNTY	8100	CHINA
1414	Jefferson Township	1706	Mannington Township	2101	Allamuchy Township	8200	GERMANY
1415	Kinnelon Borough			2102	Alpha Borough	8300	IRELAND
						8400	GREECE
						8500	ISRAEL

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

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 17, Item O

<u>Professional, Scientific, & Technical Services</u> 541100 Legal services 541211 Office of certified public accountants 541214 Payroll services 541213 Tax preparation services 541219 Other accounting services	244110 Home centers 444200 Lawn & garden equipment & supplies stores 446130 Optical goods stores 446110 Pharmacies & drug stores 446190 Other health & personal care stores	<u>Miscellaneous Store Retailers</u> 453920 Art dealers 453110 Florists 453220 Gift, novelty, & souvenir stores 453930 Manufactured (mobile) home dealers 453210 Office supplies & stationery stores 453910 Pet & pet supplies stores 453310 Used merchandise stores 453990 All other miscellaneous store retailers (including tobacco, candle, & trophy shops)	421910 Sporting & recreational goods & supplies 421920 Toy & hobby goods & supplies 421990 Other miscellaneous durable goods
<u>Architectural, Engineering, & Related Services</u> 541310 Architectural services 541350 Building inspection services 541340 Drafting services 541330 Engineering services 541360 Geophysical surveying & mapping services 541320 Landscape architecture services 541370 Surveying & mapping (except geophysical) services 541380 Testing laboratories	<u>Clothing & Accessories Stores</u> 448130 Children's & Infant's clothing stores 448150 Clothing accessories stores 448140 Family clothing stores 448310 Jewelry stores 448320 Luggage & leather goods stores 448110 Men's clothing stores 448210 Shoe stores 448120 Women's clothing stores 448190 Other clothing stores	<u>Non-store Retailers</u> 454110 Electronic shopping & mail-order houses 454310 Fuel dealers 454210 Vending machine operators 454390 Other direct selling establishments (including door-to-door retailing, frozen food plan providers, party plan merchandisers, & coffee-break service providers)	<u>Wholesale Trade, Nondurable Goods</u> 422300 Apparel, piece goods, & notions 422800 Beer, wine, & distilled alcoholic beverage 422920 Books, periodicals, & newspapers 422600 Chemical & allied products 422210 Drugs & druggists' sundries 422500 Farm product raw materials 422910 Farm supplies 422930 Flower, nursery stock, & florists' supplies 422400 Grocery & related products 422950 Paint, varnish, & supplies 422100 Paper & paper products 422700 Petroleum & petroleum products 422940 Tobacco & tobacco products 422990 Other miscellaneous nondurable goods
<u>Computer Systems Design & Related Services</u> 541510 Computer systems design & related services	<u>Electronic & Appliance Stores</u> 443130 Camera & photographic supplies stores 443120 Computer & software stores 443111 Household appliance stores 443112 Radio, television, & other electronics stores	<u>Transportation & Warehousing</u> 481000 Air transportation 485510 Charter bus industry 485510 Charter bus industry 484110 General freight trucking, local 484120 General Freight trucking, long-distance 485210 Interurban & rural bus transportation 486000 Pipeline transportation 482110 Rail transportation 487000 Scenic & sightseeing transportation 487000 Scenic & sightseeing transportation 485410 School & employee bus transportation 484200 Specialized freight trucking (including household moving vans) 485300 Taxi & limousine service 485110 Urban transit systems 483000 Water transportation 485990 Other transit & ground passenger transportation 488000 Support activities for transportation (including motor vehicle towing)	<u>Unclassified establishments</u> (unable to classify)
<u>Specialized Design Services</u> 541400 Specialized design services (including interior, industrial, graphic, & fashion design)	<u>Food & Beverage Stores</u> 445310 Beer, wine, & liquor stores 445220 Fish & seafood markets 445230 Fruit & vegetable markets 445100 Grocery stores (including supermarkets & convenience stores with- out gas) 445210 Meat markets 445290 Other specialty food stores		
<u>Other Professional, Scientific, & Technical Services</u> 541800 Advertising & related services 541600 Management, scientific, & technical consulting services 541910 Market research & public opinion polling 541920 Photographic services 541700 Scientific research & development services 541930 Translation & interpretation services 541940 Veterinary services 541990 All other professional, scientific, & technical services	<u>Furniture & Home Furnishing Stores</u> 442110 Furniture stores 442200 Home furnishings stores		
	<u>Gasoline Stations</u> 447100 Gasoline stations (including convenience stores with gas)		
	<u>General Merchandise Stores</u> 452000 General merchandise stores		
<u>Real Estate & Rental & Leasing: Real Estate</u> 531100 Lessors of real estate (including mini warehouses & self-storage units) 531210 Offices of real estate agents & brokers 531320 Offices of real estate appraisers 531310 Real estate property managers 531390 Other activities related to real estate	<u>Health & Personal Care Stores</u> 446120 Cosmetics, beauty supplies, & perfume stores 446130 Optical goods stores 446110 Pharmacies & drug stores 446190 Other health & personal care stores	<u>Couriers & Messengers</u> 492000 Couriers & messengers	
	<u>Motor Vehicle & Parts Dealers</u> 441300 Automotive parts, accessories, & tire stores 441222 Boat dealers 441221 Motorcycle dealers 441110 New car dealers 441210 Recreational vehicle dealers (including motor home & travel trailer dealers) 441120 Used car dealers 441229 All other motor vehicle dealers	<u>Warehousing & Storage Facilities</u> 493100 Warehousing & storage (except lessors of mini warehouses & self-storage units)	
<u>Rental & Leasing Services</u> 532100 Automotive equipment rental & leasing 532400 Commercial & industrial machinery & equipment rental & leasing 532210 Consumer electronics & appliances rental 532220 Formal wear & costume rental 532310 General rental centers 532230 Video tape & disc rental 532290 Other consumer goods rental	<u>Sporting Goods, Hobby, Book, & Music Stores</u> 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 451110 Sporting goods stores	<u>Utilities</u> 221000 Utilities	
<u>Religious, Grantmaking, Civic, Professional, & Similar Organizations</u> 813000 Religious, grantmaking, civic, professional, & similar organizations		<u>Wholesale Trade:</u> <u>Wholesale Trade, Durable Goods</u> 421600 Electrical goods 421200 Furniture & home furnishing 421700 Hardware, & plumbing & heating equipment & supplies 421940 Jewelry, watch, precious stone, & precious metals 421300 Lumber & other construction materials 421800 Machinery, equipment, & supplies 421500 Metal & mineral (except petroleum) 421100 Motor vehicle & motor vehicle parts & supplies 421400 Professional & commercial equipment & supplies 421930 Recyclable materials	
<u>Retail Trade:</u>			
<u>Building Material & Garden Equipment & Supplies Dealers</u> 444130 Hardware stores			

PAPERLESS/ELECTRONIC FILING

Multiple opportunities are now available for businesses to file and pay their New Jersey tax and reporting obligations without paper. These methods are not only convenient but they also decrease potential filing errors, and in most cases provide immediate confirmation of the filing and payment itself.

As the State of New Jersey moves toward the elimination of paper filing, electronic filing mandates are being established. In many cases, filers of multiple returns who meet designated thresholds must file electronically. The State now mandates that all new business registrants use paperless filing and payment methods for selected tax returns and reports. It is now mandatory to E-file Sales Tax as well as the business's annual report. Please visit the Division of Revenue and Enterprise Services (DORES) website at www.state.nj.us/treasury/revenue to see the online options that are currently available.

ELECTRONIC FUNDS TRANSFER (EFT) PROGRAM

DORES has established procedures to receive payments, including most tax payments, electronically. The New Jersey Electronic Funds Transfer (EFT) program manages these payments. Some businesses are required by statute to remit tax payments electronically. If your business meets these requirements, you will be notified by the Division of Revenue and sent all necessary information to enroll in the program. Voluntary participation is also encouraged.

The EFT Program offers convenient **payment options** for businesses using the ACH debit method of payment. If you currently make electronic tax payments via phone, the same taxpayer ID and PIN can be used if you choose the online payment option.

Online Convenience – Managing electronic transactions from a secure website offers a degree of control and flexibility that isn't available when making payments by phone. This highly productive online solution is easy to set up and use, and offers several benefits such as a secure website, electronic confirmations, payment tracking, payment history, live phone support, screens that match phone options, and availability from any location, anytime.

PC Software – This software runs on your desktop computer, and can be obtained **free of charge** by contacting the EFT Program. This tool is an ideal option for third party transactions, including payroll companies, tax preparers or accountants managing complex accounts with multiple transactions. This software is especially useful for companies making a large volume of electronic payment transactions. Benefits include management of complex multiple payments, electronic confirmations, payment tracking and review of payment history and live phone support.

Interactive Voice – This technology maximizes phone productivity, and allows you to dial in without having to wait for an operator. Benefits include availability from any touch-tone phone, voice prompts, and easy to navigate structured options.

Get Started Today – To learn more about these options or to enroll in the EFT program, please visit the Division of Revenue's website at www.state.nj.us/treasury/revenue 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).

If you are a sole proprietor or partnership the following information does not pertain to you.

If you have already filed a new business certificate with our Commercial Recording/Corporate Filing Unit, you need only fill out pages 17-19 of this booklet (NJ-REG). In addition, you need to complete the State of New Jersey New Hire Reporting Form (pages 29-30) if you have employees. There is no need to complete pages 23-24 of the package if you have successfully filed with Commercial Recording.

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

The Public Records Filing should be submitted prior to the completion of the NJ-REG to establish the business entity. However, form NJ-REG must be submitted within 60 days of filing the business entity.

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

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