

STATE OF NEW JERSEY
DIVISION OF REVENUE
BUSINESS REGISTRATION APPLICATION

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

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

Hotline
(609) 292-9292

www.nj.gov/treasury/revenue/

*** NO FEE REQUIRED ***

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

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

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

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

☐ Check Box if "Applied for"

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

D. Trade Name _____

E. Business Location: (Do not use P.O. Box for Location Address)

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

(See instructions for providing alternate addresses)

F. Mailing Name and Address: (if different from business address)

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

G. Beginning date for this business: _____ / _____ / _____ (see instructions)
month day year

O/C _____

H. Type of ownership (check one):

- ☐ NJ Corporation ☐ Sole Proprietor ☐ Partnership ☐ Out-of-State Corporation ☐ LLP ☐ Other _____
☐ Limited Partnership ☐ LLC (1065 Filer) ☐ LLC (1120 Filer) ☐ LLC (Single Member) ☐ S Corporation (You must complete page 41)

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

J. County / Municipality Code (see instructions) K. County _____
(New Jersey only)

L. Will this business be SEASONAL? ☐ Yes ☐ No

If YES - Circle months business will be open:

JAN FEB MAR APR MAY JUN JUL AUG SEPT OCT NOV DEC

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

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

State of Incorporation Fiscal month

NJ Business/Corp. #

Is this a Subsidiary of another corporation? ☐ YES ☐ NO

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

N. Standard Industrial Code (If known)

O. NAICS (If known)

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

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

BE SURE TO COMPLETE NEXT PAGE

FEIN#: _____ NAME: _____

NJ-REG

Each Question Must Be Answered Completely

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

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

(Continue on separate sheet, if necessary)

BE SURE TO COMPLETE NEXT PAGE

FEIN: _____ NAME: _____

NJ-REG

Each Question Must Be Answered Completely

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

NO FEE IS REQUIRED TO FILE THIS FORM

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

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