

INSTRUCTIONS
BUSINESS REGISTRATION FORM (NJ-REG)

The NJ Division of Revenue 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, page 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 business located in New Jersey or leased to another business entity in New Jersey. **Nonprofit "501(c)(3)" or veteran's organizations that need to apply for sales tax exemption ONLY must complete the application for an Exempt Organization Certificate (REG-1E) instead of the NJ-REG and mail it to the Division of Taxation for approval.** 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:

NEW JERSEY DIVISION OF REVENUE
PO BOX 252
TRENTON, NEW JERSEY 08646-0252

Overnight Delivery of NJ-REG to:

NEW JERSEY DIVISION OF REVENUE
847 ROEBLING AVENUE
TRENTON, NJ 08611

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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- Item A Check the appropriate box to indicate reason for filing the application. Check only **one** box. Nonprofits that are 501(c)(3), volunteer fire or parent-teacher organizations and want to apply for exemption from sales tax need to file Form REG-1-E, instead of the NJ-REG. The form is available by calling (609) 292-5995.
- Item B Enter the FEIN assigned to the employer or vendor 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.
- Item C Enter the corporate name of the business being registered or the name(s) of the owner(s) if an individual or partnership.
- Item D Enter the Trade Name, if different from Item C.
- Item 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**.
- Item 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 different type tax returns to go to different addresses, please attach a separate sheet and indicate the address to which each tax return is to go.
- Item 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 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**.
- Item 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 page 41.
- Item I Enter your New Jersey Business Code from Table A. 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.**
- Item J Enter your New Jersey County/Municipality Code from Table B. This code reflects the County/Municipality in which your business is located.
- Item K Enter the county where your business is located.
- Item L If this business will be open all year, check the "YES" box. If this is a seasonal business, check "NO" and indicate the months the business is **open**.
- Item 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.

- Item N Enter the four-digit Standard Industrial Code (SIC) if known.
- Item O Enter the six-digit North American Industrial Classification System Code (NAICS) if known. (See Table C, page 14)
- Item 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, check "YES" and enter the date of the first payment. This date must be provided for Unemployment and Disability registration purposes. If "NO", please be aware that if you begin paying wages you are required to notify the Client Registration Bureau at (609)-292-1730.
- (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 the NJ Division of Revenue via NJ-REG is subject to an **additional** and **separate** registration process with the **NJ Department of Labor**. To obtain the special PEO registration forms and information, please visit our website, 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 can not protest the transfer of the predecessor's employment experience if the predecessor and successor units were owned or controlled by each other or by the same interests.

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 fur-bearing 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, care 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, baby-sitters and nurses' aides.

- (a) 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 (i.e. fuel oil). Please briefly describe the type of activity your business is engaged in (i.e. 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 and the like), 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 or the like.

For the wholesaler or retailer, describe primary commodity.

If engaged in marine transportation, state whether on inland water-ways, 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.* Issued to a vendor by a purchaser who is not the "end user" of the goods or services being purchased.

Form ST-4, Exempt Use Certificate. Issued to a vendor by a purchaser who is purchasing goods 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.

If you are eligible for the New York/New Jersey Cooperative Interstate Sales Tax Agreement, indicate this in Question 18 under "Other State Taxes".

- (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 REG-L if you are requesting a wholesaler, distributor or manufacturer license application. 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 a distributor or wholesaler of tobacco products other than cigarettes, check "YES". Examples of tobacco products are: cigars, little cigars, cigarillos, chewing tobacco, pipe tobacco, smoking tobacco, tobacco substitutes and snuff. Cigarettes are exempt from the Tobacco Products Wholesale Sales and Use Tax.
- (b) If the distributor or wholesaler has not collected the Tobacco Products Wholesale Sales and Use Tax from the retailer or consumer, 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 Form REG-L if you are requesting a wholesaler, distributor, import, export, seller/use, gasoline jobber, or storage facility operator license application. Complete Form CM-100 if you are applying for a retail dealer or transport license. You will be sent the appropriate license/license application after these forms are processed.
- (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 goods 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 \$2 per day Domestic Security Fee. If eligible, a business must check YES and go to <http://www.state.nj.us/treasury/taxation/prntmisc.htm> for instructions on how to report and pay the fee quarterly either electronically or by phone (Form DSF-100). See Technical Bulletin 47(R) on this topic at: <http://www.state.nj.us/treasury/taxation/publtb.htm>.

Question 20:

Businesses engaged in the rental of rooms in a hotel, motel, bed & breakfast or similar facility are required to collect a State Occupancy Fee of 5% as of 7-1-04. 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. For additional information on the Fee and a list of municipalities that have enacted the Tax, go to: <http://www.state.nj.us/treasury/taxation/hotelfeeinfo.htm>

Question 21:

Businesses that hold an outdoor advertising license or permit issued by the New Jersey DOT are subject to the 6% Outdoor Advertising Fee imposed on gross amounts collected for the sale of advertising space. If you have such a license or permit, check YES. You will receive the OA-100 return which is due on a quarterly basis. For additional information on the Fee, go to: www.state.nj.us/treasury/taxation.

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 provide such services, check YES and indicate the type of business, service or practice you are engaged in (e.g. plastic surgery, electrolysis, beauty salon/spa, hair replacement facility, hospital)

Question 24:

If you are you 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 25:

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

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

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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	Location Code Municipality	Location Code Municipality	Location Code Municipality
ATLANTIC COUNTY			
0101 Absecon City	0258 Saddle River Bor.	0427 Pennsauken Twp.	0813 Newfield Bor.
0102 Atlantic City	0259 South Hackensack Twp.	0428 Pine Hill Bor.	0814 Paulsboro Bor.
0103 Brigantine City	0260 Teaneck Twp.	0429 Pine Valley Bor.	0815 Pitman Bor.
0104 Buena Bor.	0261 Tenafly Bor.	0430 Runnemede Bor.	0816 South Harrison Twp.
0105 Buena Vista Twp.	0262 Teterboro Bor.	0431 Somerdale Bor.	0817 Swedesboro Bor.
0106 Corbin City City	0263 Upper Saddle River Bor.	0432 Stratford Bor.	0818 Washington Twp.
0107 Egg Harbor City	0264 Waldwick Bor.	0433 Tavistock Bor.	0819 Wenonah Bor.
0108 Egg Harbor Twp.	0265 Wallington Bor.	0434 Voorhees Twp.	0820 West Deptford Twp.
0109 Estell Manor City	0266 Washington Twp.	0435 Waterford Twp.	0821 Westville Bor.
0110 Folsom Bor.	0267 Westwood Bor.	0436 Winslow Twp.	0822 Woodbury City
0111 Galloway Twp.	0268 Woodcliff Lake Bor.	0437 Woodlynne Bor.	0823 Woodbury Heights Bor.
0112 Hamilton Twp.	0269 Wood-Ridge Bor.		0824 Woolwich Twp.
0113 Hammonton Town	0270 Wyckoff Twp.	CAPE MAY COUNTY	
0114 Linwood City		0501 Avalon Bor.	HUDSON COUNTY
0115 Longport Bor.	BURLINGTON COUNTY	0502 Cape May City	0901 Bayonne City
0116 Margate City	0301 Bass River Twp.	0503 Cape May Point Bor.	0902 East Newark Bor.
0117 Mullica Twp.	0302 Beverly City	0504 Dennis Twp.	0903 Guttenberg Town
0118 Northfield City	0303 Bordentown City	0505 Lower Twp.	0904 Harrison Town
0119 Pleasantville City	0304 Bordentown Twp.	0506 Middle Twp.	0905 Hoboken City
0120 Port Republic City	0305 Burlington City	0507 North Wildwood City	0906 Jersey City City
0121 Somers Point City	0306 Burlington Twp.	0508 Ocean City City	0907 Kearny Town
0122 Ventnor City	0307 Chesterfield Twp.	0509 Sea Isle City City	0908 North Bergen Twp.
0123 Weymouth Twp.	0308 Cinnaminson Twp.	0510 Stone Harbor Bor.	0909 Secaucus Town
	0309 Delanco Twp.	0511 Upper Twp.	0910 Union City City
	0310 Delran Twp.	0512 West Cape May Bor.	0911 Weehawken Twp.
BERGEN COUNTY	0311 Eastampton Twp.	0513 West Wildwood Bor.	0912 West New York
0201 Allendale Bor.	0312 Edgewater Park Twp.	0514 Wildwood City	
0202 Alpine Bor.	0313 Evesham Twp.	0515 Wildwood Crest Bor.	HUNTERDON COUNTY
0203 Bergenfield Bor.	0314 Fieldsboro Bor.	0516 Woodbine Bor.	1001 Alexandria Twp.
0204 Bogota Bor.	0315 Florence Twp.		1002 Bethlehem Twp.
0205 Carlstadt Bor.	0316 Hainesport Twp.	CUMBERLAND COUNTY	1003 Bloomsbury Bor.
0206 Cliffs Park Bor.	0317 Lumberton Twp.	0601 Bridgeton City	1004 Califon Bor.
0207 Closter Bor.	0318 Mansfield Twp.	0602 Commercial City	1005 Clinton Town
0208 Cresskill Bor.	0319 Maple Shade Twp.	0603 Deerfield Twp.	1006 Clinton Twp.
0209 Demarest Bor.	0320 Medford Twp.	0604 Downe Twp.	1007 Delaware Twp.
0210 Dumont Bor.	0321 Medford Lakes Bor.	0605 Fairfield Twp.	1008 East Amwell Twp.
0211 Elmwood Park Bor.	0322 Moorestown Twp.	0606 Greenwich Twp.	1009 Flemington Bor.
0212 East Rutherford Bor.	0323 Mount Holly Twp.	0607 Hopewell Twp.	1010 Franklin Twp.
0213 Edgewater Bor.	0324 Mount Laurel Twp.	0608 Lawrence Twp.	1011 Frenchtown Bor.
0214 Emerson Bor.	0325 New Hanover Twp.	0609 Maurice River Twp.	1012 Glen Gardner Bor.
0215 Englewood City	0326 No. Hanover Twp.	0610 Millville City	1013 Hampton Bor.
0216 Englewood Cliffs Bor.	0327 Palmyra Bor.	0611 Shiloh Bor.	1014 High Bridge Bor.
0217 Fair Lawn Bor.	0328 Pemberton Bor.	0612 Stow Creek Twp.	1015 Holland Twp.
0218 Fairview Bor.	0329 Pemberton Twp.	0613 Upper Deerfield Twp.	1016 Kingswood Twp.
0219 Fort Lee Bor.	0330 Riverside Twp.	0614 Vineland City	1017 Lambertville City
0220 Franklin Lakes Bor.	0331 Riverton Bor.		1018 Lebanon Bor.
0221 Garfield City	0332 Shamong Twp.	ESSEX COUNTY	1019 Lebanon Twp.
0222 Glen Rock Bor.	0333 Southampton Twp.	0701 Belleville Twp.	1020 Milford Bor.
0223 Hackensack City	0334 Springfield Twp.	0702 Bloomfield Twp.	1021 Raritan Twp.
0224 Harrington Park Bor.	0335 Tabernacle Twp.	0703 Caldwell Borough Twp.	1022 Readington Twp.
0225 Hasbrouck Heights Bor.	0336 Washington Twp.	0704 Cedar Grove Twp.	1023 Stockton Bor.
0226 Haworth Bor.	0337 Westampton Twp.	0705 East Orange City	1024 Tewksbury Twp.
0227 Hillsdale Bor.	0338 Willingboro Twp.	0706 Essex Fells Twp.	1025 Union Twp.
0228 Hohokus Bor.	0339 Woodland Twp.	0707 Fairfield Twp.	1026 West Amwell Twp.
0229 Leonia Bor.	0340 Wrightstown Bor.	0708 Glen Ridge Twp.	
0230 Little Ferry Bor.		0709 Irvington Twp.	MERCER COUNTY
0231 Lodi Bor.	CAMDEN COUNTY	0710 Livingston Twp.	1101 East Windsor Twp.
0232 Lyndhurst Twp.	0401 Audubon Bor.	0711 Maplewood Twp.	1102 Ewing Twp.
0233 Mahwah Twp.	0402 Audubon Park Bor.	0712 Millburn Twp.	1103 Hamilton Twp.
0234 Maywood Bor.	0403 Barrington Bor.	0713 Montclair Twp.	1104 Hightstown Bor.
0235 Midland Park Bor.	0404 Bellmawr Bor.	0714 Newark City	1105 Hopewell Bor.
0236 Montvale Bor.	0405 Berlin Bor.	0715 North Caldwell Twp.	1106 Hopewell Twp.
0237 Moonachie Bor.	0406 Berlin Twp.	0716 Nutley Twp.	1107 Lawrence Twp.
0238 New Milford Bor.	0407 Brooklawn Bor.	0717 Orange City Twp.	1108 Pennington Bor.
0239 North Arlington Bor.	0408 Camden City	0718 Roseland Bor.	1109 Princeton Bor.
0240 Northvale Bor.	0409 Cherry Hill Twp.	0719 South Orange Village	1110 Princeton Twp.
0241 Norwood Bor.	0410 Chesilhurst Bor.	0720 Verona Twp.	1111 Trenton City
0242 Oakland Bor.	0411 Clementon Bor.	0721 West Caldwell Twp.	1112 Washington Twp.
0243 Old Tappan Bor.	0412 Collingswood Bor.	0722 West Orange Twp.	1113 West Windsor Twp.
0244 Oradell Bor.	0413 Gibbsboro Bor.		
0245 Palisades Park Bor.	0414 Gloucester City	GLOUCESTER COUNTY	MIDDLESEX COUNTY
0246 Paramus Bor.	0415 Gloucester Twp.	0801 Clayton Bor.	1201 Carteret Bor.
0247 Park Ridge Bor.	0416 Haddon Twp.	0802 Deptford Twp.	1202 Cranbury Twp.
0248 Ramsey Bor.	0417 Haddonfield Bor.	0803 East Greenwich Twp.	1203 Dunellen Bor.
0249 Ridgefield Bor.	0418 Haddon Heights Bor.	0804 Elk Twp.	1204 East Brunswick
0250 Ridgefield Park Village	0419 Hi Nella Bor.	0805 Franklin Twp.	1205 Edison Twp.
0251 Ridgewood Village	0420 Laurel Springs Bor.	0806 Glassboro Bor.	1206 Helmetta Bor.
0252 Riveredge Bor.	0421 Lawnside Bor.	0807 Greenwich Twp.	1207 Highland Park Bor.
0253 Rivervale Twp.	0422 Lindenwold Bor.	0808 Harrison Twp.	1208 Jamesburg Bor.
0254 Rochelle Park Twp.	0423 Magnolia Bor.	0809 Logan Twp.	1209 Metuchen Bor.
0255 Rockleigh Bor.	0424 Merchantville Bor.	0810 Mantua Twp.	1210 Middlesex Bor.
0256 Rutherford Bor.	0425 Mt. Ephraim Bor.	0811 Monroe Twp.	1211 Milltown Bor.
0257 Saddle Brook Twp.	0426 Oaklyn Bor.	0812 National Park Bor.	1212 Monroe Twp.

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	Location Code Municipality	Location Code Municipality	Location Code Municipality
1213 New Brunswick City	1416 Lincoln Park Bor.	1707 Oldmans Twp.	2103 Belvidere Town
1214 North Brunswick Twp.	1417 Madison Bor.	1708 Penns Grove Bor.	2104 Blairstown Twp.
1215 Old Bridge Twp.	1418 Mendham Bor.	1709 Pennsville Twp.	2105 Franklin Twp.
1216 Perth Amboy City	1419 Mendham Twp.	1710 Pilesgrove Twp.	2106 Frelinghuysen Twp.
1217 Piscataway Twp.	1420 Mine Hill Twp.	1711 Pittsgrove Twp.	2107 Greenwich Twp.
1218 Plainsboro Twp.	1421 Montville Twp.	1712 Quinton Twp.	2108 Hackettstown Town
1219 Sayreville Bor.	1422 Morris Twp.	1713 Salem City	2109 Hardwick Twp.
1220 South Amboy City	1423 Morris Plains Bor.	1714 Upper Pittsgrove Twp.	2110 Harmony Twp.
1221 South Brunswick Twp.	1424 Morristown Town	1715 Woodstown Bor	2111 Hope Twp.
1222 South Plainfield Bor.	1425 Mountain Lakes Bor.		2112 Independence Twp.
1223 South River Bor.	1426 Mount Arlington Bor.		2113 Knowlton Twp.
1224 Spotswood Bor.	1427 Mount Olive Twp.		2114 Liberty Twp.
1225 Woodbridge Twp.	1428 Netcong Bor.		2115 Lopatcong Twp.
	1429 Par-Troy Hills Twp.		2116 Mansfield Twp.
MONMOUTH COUNTY	1430 Passaic Twp.	SOMERSET COUNTY	2117 Oxford Twp.
1301 Aberdeen Twp.	1431 Pequannock Twp.	1801 Bedminster Twp.	2118 Pahaquarry Twp.
1302 Allenhurst Bor.	1432 Randolph Twp.	1802 Bernards Twp.	2119 Phillipsburg Town
1303 Allentown Bor.	1433 Riverdale Bor.	1803 Bernardsville Bor.	2120 Pohatcong Twp.
1304 Asbury Park City	1434 Rockaway Bor.	1804 Bound Brook Bor.	2121 Washington Bor.
1305 Atlantic Highlands Bor.	1435 Rockaway Twp.	1805 Branchburg Twp.	2122 Washington Twp.
1306 Avon-by-the-sea Bor.	1436 Roxbury Twp.	1806 Bridgewater Twp.	2123 White Twp.
1307 Belmar Bor.	1437 Victory Gardens Bor.	1807 Far Hills Bor.	
1308 Bradley Beach Bor.	1438 Washington Twp.	1808 Franklin Twp.	
1309 Brielle Bor.	1439 Wharton Bor.	1809 Green Brook Twp.	
1310 Colts Neck Twp.		1810 Hillsborough Twp.	
1311 Deal Bor.	OCEAN COUNTY	1811 Manville Bor.	
1312 Eatontown Bor.	1501 Barnegat Twp.	1812 Millstone Bor.	
1313 Englishtown Bor.	1502 Barnegat Light Bor.	1813 Montgomery Twp.	2200 ALABAMA
1314 Fair Haven Bor.	1503 Bay Head Bor.	1814 North Plainfield Bor.	2300 ALASKA
1315 Farmingdale	1504 Beach Haven Bor.	1815 Peapack-Gladstone Bor.	2400 ARIZONA
1316 Freehold Bor.	1505 Beachwood Bor.	1816 Raritan Bor.	2500 ARKANSAS
1317 Freehold Twp.	1506 Berkeley Twp.	1817 Rocky Hill Bor.	2600 CALIFORNIA
1318 Hazlet Twp.	1507 Brick Twp.	1818 Somerville Bor.	2700 COLORADO
1319 Highlands Bor.	1508 Dover Twp.	1819 South Bound Brook Bor.	2800 CONNECTICUT
1320 Holmdel Twp.	1509 Eagleswood Twp.	1820 Warren Twp.	2900 DELAWARE
1321 Howell Twp.	1510 Harvey Cedars Bor.	1821 Watchung Bor.	3000 DISTRICT OF COLUMBIA
1322 Interlaken Bor.	1511 Island Heights Bor.		3100 FLORIDA
1323 Keansburg Bor.	1512 Jackson Twp.	SUSSEX COUNTY	3200 GEORGIA
1324 Keyport Bor.	1513 Lacey Twp.	1901 Andover Bor.	3300 HAWAII
1325 Little Silver Bor.	1514 Lakehurst Bor.	1902 Andover Twp.	3400 IDAHO
1326 Loch Arbour Village	1515 Lakewood Twp.	1903 Branchville Bor.	3500 ILLINOIS
1327 Long Branch City	1516 Lavallette Bor.	1904 Byram Twp.	3600 INDIANA
1328 Manalapan Twp.	1517 Little Egg Harbor Twp.	1905 Frankford Twp.	3700 IOWA
1329 Manasquan Bor.	1518 Long Beach Twp.	1906 Franklin Bor.	3800 KANSAS
1330 Marlboro Twp.	1519 Manchester Twp.	1907 Fredon Twp.	3900 KENTUCKY
1331 Matawan Bor.	1520 Mantoloking Bor.	1908 Green Twp.	4000 LOUISIANA
1332 Middletown Twp.	1521 Ocean Twp.	1909 Hamburg Bor.	4100 MAINE
1333 Millstone Twp.	1522 Ocean Gate Bor.	1910 Hampton Twp.	4200 MARYLAND
1334 Monmouth Beach Bor.	1523 Pine Beach Bor.	1911 Hardystown Twp.	4300 MASSACHUSETTS
1335 Neptune Twp.	1524 Plumsted Twp.	1912 Hopatcong Bor.	4400 MICHIGAN
1336 Neptune City Bor.	1525 Pt. Pleasant Bor.	1913 Lafayette Twp.	4500 MINNESOTA
1337 Ocean Twp.	1526 Pt. Pleasant Beach Bor.	1914 Montague Twp.	4600 MISSISSIPPI
1338 Oceanport Bor.	1527 Seaside Heights Bor.	1915 Newton Town	4700 MISSOURI
1339 Red Bank Bor.	1528 Seaside Park Bor.	1916 Ogdensburg Bor.	4800 MONTANA
1340 Roosevelt Bor.	1529 Ship Bottom Bor.	1917 Sandyston Twp.	4900 NEBRASKA
1341 Rumson Bor.	1530 South Toms River Bor.	1918 Sparta Twp.	5000 NEVADA
1342 Sea Bright Bor.	1531 Stafford Twp.	1919 Stanhope Bor.	5100 NEW HAMPSHIRE
1343 Sea Girt Bor.	1532 Surf City Bor.	1920 Stillwater Twp.	5300 NEW MEXICO
1344 Shrewsbury Bor.	1533 Tuckerton Bor.	1921 Sussex Bor.	5400 NEW YORK
1345 Shrewsbury Twp.		1922 Vernon Twp.	5500 NORTH CAROLINA
1346 South Belmar Bor.	PASSAIC COUNTY	1923 Walpack Twp.	5600 NORTH DAKOTA
1347 Spring Lake Bor.	1601 Bloomingdale Bor.	1924 Wantage Twp.	5700 OHIO
1348 Spring Lake Heights Bor.	1602 Clifton City		5800 OKLAHOMA
1349 Tinton Falls Bor.	1603 Haledon Bor.	UNION COUNTY	5900 OREGON
1350 Union Beach Bor.	1604 Hawthorne Bor.	2001 Berkeley Heights Twp.	6000 PENNSYLVANIA
1351 Upper Freehold Twp.	1605 Little Falls Twp.	2002 Clark Twp.	6100 RHODE ISLAND
1352 Wall Twp.	1606 North Haledon Bor.	2003 Cranford Twp.	6200 SOUTH CAROLINA
1353 West Long Branch Bor.	1607 Passaic City	2004 Elizabeth City	6300 SOUTH DAKOTA
	1608 Paterson City	2005 Fanwood Bor.	6400 TENNESSEE
MORRIS COUNTY	1609 Pompton Lakes Bor.	2006 Garwood Bor.	6500 TEXAS
1401 Boonton Town	1610 Prospect Park Bor.	2007 Hillside Twp.	6600 UTAH
1402 Boonton Twp.	1611 Ringwood Bor.	2008 Kenilworth Bor.	6700 VERMONT
1403 Butler Bor.	1612 Totowa Bor.	2009 Linden City	6800 VIRGINIA
1404 Chatham Bor.	1613 Wanaque Bor.	2010 Mountainside Bor.	6900 WASHINGTON
1405 Chatham Twp.	1614 Wayne Twp.	2011 New Providence Bor.	7000 WEST VIRGINIA
1406 Chester Bor.	1615 West Milford Twp.	2012 Plainfield City	7100 WISCONSIN
1407 Chester Twp.	1616 West Paterson Bor.	2013 Rahway City	7200 WYOMING
1408 Denville Twp.		2014 Roselle Bor.	7300 PUERTO RICO
1409 Dover Twp.	SALEM COUNTY	2015 Roselle Park Bor.	7400 NETHERLANDS
1410 East Hanover Twp.	1701 Alloway Twp.	2016 Scotch Plains	7500 BELGIUM
1411 Florham Park Bor.	1702 Carneys Point Twp.	2017 Springfield Twp.	7600 ARGENTINA
1412 Hanover Twp.	1703 Elmer Bor.	2018 Summit City	7700 CANADA
1413 Harding Twp.	1704 Elsinboro Twp.	2019 Union Twp.	7800 MEXICO
1414 Jefferson Twp.	1705 Lower Alloways Creek Twp.	2020 Westfield Town	7900 VIRGIN ISLANDS
1415 Kinnelon Bor.	1706 Mannington Twp.	2021 Winfield Twp.	8000 ENGLAND
		WARREN COUNTY	8100 CHINA
		2101 Allamuchy Twp.	8200 GERMANY
		2102 Alpha Bor.	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, miniature golf courses)

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)
522400 Insurance agents, brokers, & related activities

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 & drycleaning 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 Reupholstery & furniture repair

TABLE C - NAICS CODES

Enter the Appropriate Six-Digit Number in the Boxes Provided on Page 17, Item O.

811190 Other automotive repair & maintenance (including oil change & lubrication shops & car washes)
811490 Other personal & household goods repair & maintenance

Professional, Scientific, & Technical Services

541100 Legal services
541211 Office of certified public accountants
541214 Payroll services
541213 Tax preparation services
541219 Other accounting services

Architectural, Engineering, & Related Services

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

Computer Systems Design & Related Services

541510 Computer systems design & related services

Specialized Design Services

541400 Specialized design services (including interior, industrial, graphic, & fashion design)

Other Professional, Scientific, & Technical Services

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

Real Estate & Rental & Leasing:

Real Estate

531100 Lessors of real estate (including miniwarehouses & 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

Rental & Leasing Services

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

Religious, Grantmaking, Civic, Professional, & Similar Organizations

813000 Religious, grantmaking, civic, professional, & similar organizations

Retail Trade:

Building Material & Garden Equipment & Supplies Dealers

441130 Hardware stores

444110 Home centers
444200 Lawn & garden equipment & supplies stores
444120 Paint & wallpaper stores
444190 Other building materials dealers

Clothing & Accessories Stores

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

Electronic & Appliance Stores

443130 Camera & photographic supplies stores
443120 Computer & software stores
443111 Household appliance stores
443112 Radio, television, & other electronics stores

Food & Beverage Stores

445310 Beer, wine, & liquor stores
445220 Fish & seafood markets
445230 Fruit & vegetable markets
445100 Grocery stores (including supermarkets & convenience stores without gas)
445210 Meat markets
445290 Other specialty food stores

Furniture & Home Furnishing Stores

442110 Furniture stores
442200 Home furnishings stores

Gasoline Stations

447100 Gasoline stations (including convenience stores with gas)

General Merchandise Stores

452000 General merchandise stores

Health & Personal Care Stores

446120 Cosmetics, beauty supplies, & perfume stores
446130 Optical goods stores
446110 Pharmacies & drug stores
446190 Other health & personal care stores

Motor Vehicle & Parts Dealers

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

Sporting Goods, Hobby, Book, & Music Stores

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

Miscellaneous Store Retailers

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)

Nonstore Retailers

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)

Transportation & Warehousing

481000 Air transportation
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
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)

Couriers & Messengers

492000 Couriers & messengers

Warehousing & Storage Facilities

493100 Warehousing & storage (except lessors of miniwarehouses & self-storage units)

Utilities

221000 Utilities

Wholesale Trade:

Wholesale Trade, Durable Goods

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
421910 Sporting & recreational goods & supplies
421920 Toy & hobby goods & supplies
421990 Other miscellaneous durable goods

Wholesale Trade, Nondurable Goods

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

999999 Unclassified establishments (unable to classify)

NJ-REG

(8-05)

STATE OF NEW JERSEY
DIVISION OF REVENUE
BUSINESS REGISTRATION APPLICATION*** NO FEE REQUIRED ***Please read instructions carefully before filling out this form
ALL SECTIONS MUST BE FULLY COMPLETEDMAIL TO:
CLIENT REGISTRATION
PO BOX 252
TRENTON, NJ 08646-0252OVERNIGHT DELIVERY:
CLIENT REGISTRATION
847 ROEBLING AVENUE
TRENTON, NJ 08611FAX:
(609) 292-4291A. Please indicate the reason for your filing this application (Check only one box)

- ☐ Original application for a new business
☐ Application for a new location of an existing registered business
☐ Amended application for an existing business
☐ Moved previously registered business to new location (REG-C-L can be used in lieu of NJ-REG)
☐ Applying for a **Business Registration Certificate**

Name and NJ Registration Number of your existing business: _____

B. FEIN # OR Soc. Sec. # of Owner ☐ Check Box if "Applied for"

C. Name _____

(If INCORPORATED - give Corp. Name; IF NOT - give Last Name; First Name, MI of Owner, 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)J. County / Municipality Code (see instructions) K. County _____ (New Jersey only)L. Will this business be open all year? ☐ Yes ☐ No

If NO - Circle months business will be open:

JAN FEB MAR

APR MAY JUN

JUL AUG SEPT

OCT NOV DEC

M. IF A CORPORATION, complete the following:

Date of Incorporation: _____ / _____ / _____
month day yearState of Incorporation Fiscal month Is this a Subsidiary of another corporation? ☐ YES ☐ NONJ Business/Corp. #

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)

REGISTRATION DETAIL

BUSINESS DETAIL

OWNERSHIP DETAIL

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

BE SURE TO COMPLETE NEXT PAGE

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)-292-1730.
- 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, unless the successor protests within four months from date of acquisition.
The transfer of the employment experience is required by law if the predecessor and successor units are owned or controlled by each other or by the same interests.
Are the predecessor and successor units owned or controlled by the same interests? ☐ Yes ☐ No
Do you protest the transfer of the employment experience which may affect your contribution rate? ☐ 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
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 47.

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 ☐ Yes ☐ No
 liability and definition of litter-generating products.

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 or transport of motor fuels and/or petroleum? ☐ Yes ☐ No
Note: If yes, complete the REG-L form in this booklet and return with your completed NJ-REG.
 To obtain a motor fuels retail or transport license complete and return the CM-100 in this booklet.

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. Do you hold a permit or license, issued by the New Jersey Department of Transportation, to erect and maintain an outdoor advertising sign or to engage in the business of outdoor advertising? ☐ Yes ☐ No

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? (See description of Cosmetic Procedures Gross Receipts Tax in the list of Taxes of the State of New Jersey.) ☐ Yes ☐ No
 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 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