

NEW JERSEY DIVISION OF TAXATION
APPLICATION FOR ST-5 EXEMPT ORGANIZATION CERTIFICATE

- FOR NONPROFIT EXEMPTION FROM SALES TAX -

MAIL TO:
NJ Division of Taxation
Regulatory Services Branch
PO Box 269
Trenton, NJ 08695-0269
Fax: (609) 989-0113

Read Instructions Before Completing This Form

OFFICIAL USE ONLY
DLN [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ]
Determination \_\_\_\_\_
Effective Date \_\_\_\_\_

INSTRUCTIONS

ATTACH: (1) articles of organization & (2) copy of an IRS determination letter. (See details below.)

This form is for 501(c)(3) (exclusively religious, charitable, educational or scientific) or veterans, emergency or PTA/PTO organizations. Seniors, social, fraternal or recreational clubs, or unions, or civic, business or tenants' associations do not qualify for sales tax exemption and should not complete this form.

For further information (including for churches), see Questions & Answers on next page.

DON'T use this form to incorporate; further information is at: www.state.nj.us/treasury/taxation/nonprofitinfo.shtml.

SIGN at bottom! Mail this and your documents to: Reg. Services Branch, NJ Division of Taxation, PO Box 269, Trenton, NJ 08695; or FAX everything to (609)989-0113. Allow at least 3 weeks for processing.

Click in a shaded area to type your answers OR neatly print your answers.

A. Organization Name \_\_\_\_\_

B. FEIN # [ ] [ ] - [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ]
(Federal Identification Number, if any)

C. Registered Corporate Alternate Name (if any) \_\_\_\_\_

E. Provide name and address that ensures delivery of ST-5 to you:
Name: C/O \_\_\_\_\_

D. Physical Location: (An officer's address may be used)

Entity Name: \_\_\_\_\_

Street \_\_\_\_\_

Street \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ Zip Code \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ Zip Code \_\_\_\_\_

F. County / Municipality/ (or Out-of-State ) Code [ ] [ ] [ ] [ ] (Find codes on pages 3 & 4 OR LEAVE BLANK)

G. Will you collect New Jersey Sales Tax? . . . [ ] Yes [ ] No If yes, give date of first sale \_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_
(Collection not required if you have ST-5 exempt organization certificate and only occasional sales) Month Day Year

H. Will you soon begin paying wages or salaries to employees working in NJ or to NJ residents?
(If you already withhold NJ income tax, answer "No".) [ ] Yes [ ] No
If yes, give date of first wage or salary payment \_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_ and give date that gross payroll will exceed \$1,000 \_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_
Month Day Year Month Day Year

I. IF A CORPORATION, give State of Incorporation \_\_\_\_\_, & date \_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_ & ATTACH a copy of the Incorp Cert./Art.

J. Does the nonprofit have an IRS 501(c)(3) letter? [ ] Yes [ ] No If "Yes", ATTACH A COPY OF IRS LETTER.

K. Contact Person \_\_\_\_\_ Email Address: \_\_\_\_\_ Daytime Phone: (\_\_\_\_) \_\_\_\_\_

L. Provide the following information for 2 responsible officers.

Table with 3 columns: NAME (Last Name, First, MI), TITLE, HOME ADDRESS (Street, City, State, Zip). Two rows for officer information.

MAKE SURE YOU ATTACH a copy of the organization's:

- 1) Articles of Organization (Articles or Certificate of Incorporation, Constitution, Charter or Trust Agreement) and Bylaws; and
2) IRS Determination Letter stating that the organization is exempt from income tax under §501(c)(3) (for exceptions, see instr. above).
If IRS 501(c)(3) letter is a "group" exemption letter, also submit letter or listing from your central organization indicating that your subunit is included under a group 501(c)(3) exemption.

SIGN HERE I certify that all information given in this application is correct and also that any documents submitted are true copies.
Your Signature \_\_\_\_\_; Title: \_\_\_\_\_; Date: \_\_\_\_ / \_\_\_\_ / \_\_\_\_

## REG-1E APPLICATION FOR ST-5 EXEMPT ORGANIZATION CERTIFICATE - Questions and Answers

1. **Q. Once our REG-1E application is complete and approved, when will the ST-5 be sent to us?**
  - A. The State will mail the ST-5 certificate approximately 3-4 weeks after final approval.
2. **Q. Is there a state fee to file the REG-1E application?**
  - A. No.
3. **Q. Can we apply for exemption before we receive an IRS "section 501(c)(3)" determination letter?**
  - A. Yes. After formation of the organization, submit an REG-1E application, which the Division keeps on file for 1 year. Then send us a copy of your IRS 501(c)(3) letter, upon receipt. If the REG-1E application is approved, the exemption will be retroactive to the date of receipt of the REG-1E by the Division (or the date of formation of the organization, if the Division receives the REG-1E within 6 months of formation.)
4. **Q. Are there types of organizations besides "501(c)(3)" organizations that qualify for exemption from sales tax?**
  - A. Yes. The following types of organizations are listed as exempt in the sales and use tax law: volunteer fire companies; rescue, ambulance, first aid or emergency companies or squads; veterans' organizations and their auxiliaries; and PTO's/PTA's of an elementary or secondary school. These kinds of organizations may apply and be approved for sales tax exemption without an IRS section 501(c)(3) determination letter. Churches not having IRS "501(c)(3)" letter: mail or FAX your REG-1E application, organizational documents and bylaws. If we need additional documentation, we will contact you with the details.
5. **Q. Do fraternal organizations, social clubs (e.g. senior citizens clubs) or civic, business, labor, or condo/homeowner associations qualify for exemption?**
  - A. No. To qualify for exemption from sales and use tax, an organization must be organized and operated exclusively for religious, charitable, scientific, literary, educational or prevention of animal cruelty purposes or for one of the purposes listed in the answer above.
6. **Q. Can my organization's sales and use tax exemption be retroactive?**
  - A. See answer to 3 above. You may request a refund of NJ sales tax, with form A-3730, on purchases delivered after the ST-5 effective date (which usually is the date the Division received your REG-1E).
7. **Q. If we file an REG-1E application form, do we also need to file the NJ-REG Business Registration form?**
  - A. No, except if the nonprofit must register for withholding tax or other tax. The "Taxes" section of the NJ REG package describes the possible tax liabilities. For information on withholding tax, call Customer Services at (609) 292-6400.
8. **Q. Can my organization use an ST-4 or CA-1 (Certificate of Authority), or another state's exemption certificate, for exemption from sales tax in New Jersey as a nonprofit?**
  - A. No. For exemption from New Jersey sales and use tax as a nonprofit organization, the required proof of exemption is the ST-5 exempt organization certificate.
9. **Q. What are the sales and use tax exemptions provided by a valid ST-5 certificate?**
  - A. The organization is exempt on supplies, equipment, vehicles, meals, rooms and services (except energy) purchased with organizational funds for the organization's exempt purposes. Also, the organization is not required to collect sales tax on occasional fundraising sales or qualifying thrift store sales. For details, obtain Taxation's Technical Bulletin 46 at <http://www.state.nj.us/treasury/taxation/pdf/pubs/tb/tb46.pdf>

Note: New Jersey and federal government agencies should not complete the REG-1E application. They are not issued an ST-5 certificate. They may request an exemption letter. Mail the request and address details to: Regulatory Services Branch, NJ Division of Taxation, PO Box 269, Trenton, NJ 08695; or FAX to: (609) 989-0113. Other states and D.C. are not exempt in NJ; we cannot issue them an ST-5 or exemption letter.

For additional nonprofit information, go to: [www.state.nj.us/treasury/taxation/exemptintro.shtml](http://www.state.nj.us/treasury/taxation/exemptintro.shtml)

**NEW JERSEY COUNTY / MUNICIPALITY CODES**

Enter the Appropriate Four-Digit Number in the Boxes Provided in Item F.

<b>Location Code Municipality</b>	<b>Location Code Municipality</b>	<b>Location Code Municipality</b>	<b>Location Code Municipality</b>	
<b>ATLANTIC COUNTY</b>				
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 Woodlynnne Bor.	0823 Woodbury Heights Bor.	
0112 Hamilton Twp.	0269 Wood-Ridge Bor.		0824 Woolwich Twp.	
0113 Hammonton Town	0270 Wyckoff Twp.	<b>CAPE MAY COUNTY</b>		
0114 Linwood City		0501 Avalon Bor.	<b>HUDSON COUNTY</b>	
0115 Longport Bor.	<b>BURLINGTON COUNTY</b>	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.	
<b>BERGEN COUNTY</b>	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.	<b>HUNTERDON COUNTY</b>	
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.	<b>CUMBERLAND COUNTY</b>	1003 Bloomsbury Bor.	
0206 Cliffside 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 Farview 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.	<b>ESSEX COUNTY</b>	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.	<b>MERCER COUNTY</b>	
0231 Lodi Bor.	<b>CAMDEN COUNTY</b>	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	<b>GLOUCESTER COUNTY</b>	<b>MIDDLESEX COUNTY</b>	
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.	

**NEW JERSEY COUNTY / MUNICIPALITY CODES**

Enter the Appropriate Four-Digit Number in the Boxes Provided in Item F.

Location Code	Municipality
1213	New Brunswick City
1214	North Brunswick Twp.
1215	Old Bridge Twp.
1216	Perth Amboy City
1217	Piscataway Twp.
1218	Plainsboro Twp.
1219	Sayreville Bor.
1220	South Amboy City
1221	South Brunswick Twp.
1222	South Plainfield Bor.
1223	South River Bor.
1224	Spotswood Bor.
1225	Woodbridge Twp.

**MONMOUTH COUNTY**

1301	Aberdeen Twp.
1302	Allenhurst Bor.
1303	Allentown Bor.
1304	Asbury Park City
1305	Atlantic Highlands Bor.
1306	Avon-by-the-sea Bor.
1307	Belmar Bor.
1308	Bradley Beach Bor.
1309	Brielle Bor.
1310	Colts Neck Twp.
1311	Deal Bor.
1312	Eatontown Bor.
1313	Englishtown Bor.
1314	Fair Haven Bor.
1315	Farmingdale
1316	Freehold Bor.
1317	Freehold Twp.
1318	Hazlet Twp.
1319	Highlands Bor.
1320	Holmdel Twp.
1321	Howell Twp.
1322	Interlaken Bor.
1323	Keansburg Bor.
1324	Keyport Bor.
1325	Little Silver Bor.
1326	Loch Arbour Village
1327	Long Branch City
1328	Manalapan Twp.
1329	Manasquan Bor.
1330	Marlboro Twp.
1331	Matawan Bor.
1332	Middletown Twp.
1333	Millstone Twp.
1334	Monmouth Beach Bor.
1335	Neptune Twp.
1336	Neptune City Bor.
1337	Ocean Twp.
1338	Oceanport Bor.
1339	Red Bank Bor.
1340	Roosevelt Bor.
1341	Rumson Bor.
1342	Sea Bright Bor.
1343	Sea Girt Bor.
1344	Shrewsbury Bor.
1345	Shrewsbury Twp.
1346	South Belmar Bor.
1347	Spring Lake Bor.
1348	Spring Lake Heights Bor.
1349	Tinton Falls Bor.
1350	Union Beach Bor.
1351	Upper Freehold Twp.
1352	Wall Twp.
1353	West Long Branch Bor.

**MORRIS COUNTY**

1401	Boonton Town
1402	Boonton Twp.
1403	Butler Bor.
1404	Chatham Bor.
1405	Chatham Twp.
1406	Chester Bor.
1407	Chester Twp.
1408	Denville Twp.
1409	Dover Twp.
1410	East Hanover Twp.
1411	Florham Park Bor.
1412	Hanover Twp.
1413	Harding Twp.
1414	Jefferson Twp.
1415	Kinnelon Bor.

Location Code	Municipality
1416	Lincoln Park Bor.
1417	Madison Bor.
1418	Mendham Bor.
1419	Mendham Twp.
1420	Mine Hill Twp.
1421	Montville Twp.
1422	Morris Twp.
1423	Morris Plains Bor.
1424	Morristown Town
1425	Mountain Lakes Bor.
1426	Mount Arlington Bor.
1427	Mount Olive Twp.
1428	Netcong Bor.
1429	Par-Troy Hills Twp.
1430	Passaic Twp.
1431	Pequannock Twp.
1432	Randolph Twp.
1433	Riverdale Bor.
1434	Rockaway Bor.
1435	Rockaway Twp.
1436	Roxbury Twp.
1437	Victory Gardens Bor.
1438	Washington Twp.
1439	Wharton Bor.

**OCEAN COUNTY**

1501	Barnegat Twp.
1502	Barnegat Light Bor.
1503	Bay Head Bor.
1504	Beach Haven Bor.
1505	Beachwood Bor.
1506	Berkeley Twp.
1507	Brick Twp.
1508	Dover Twp.
1509	Eagleswood Twp.
1510	Harvey Cedars Bor.
1511	Island Heights Bor.
1512	Jackson Twp.
1513	Lacey Twp.
1514	Lakehurst Bor.
1515	Lakewood Twp.
1516	Lavallette Bor.
1517	Little Egg Harbor Twp.
1518	Long Beach Twp.
1519	Manchester Twp.
1520	Mantoloking Bor.
1521	Ocean Twp.
1522	Ocean Gate Bor.
1523	Pine Beach Bor.
1524	Plumsted Twp.
1525	Pt. Pleasant Bor.
1526	Pt. Pleasant Beach Bor.
1527	Seaside Heights Bor.
1528	Seaside Park Bor.
1529	Ship Bottom Bor.
1530	South Toms River Bor.
1531	Stafford Twp.
1532	Surf City Bor.
1533	Tuckerton Bor.

**PASSAIC COUNTY**

1601	Bloomington Bor.
1602	Clifton City
1603	Haledon Bor.
1604	Hawthorne Bor.
1605	Little Falls Twp.
1606	North Haledon Bor.
1607	Passaic City
1608	Paterson City
1609	Pompton Lakes Bor.
1610	Prospect Park Bor.
1611	Ringwood Bor.
1612	Totowa Bor.
1613	Wanaque Bor.
1614	Wayne Twp.
1615	West Milford Twp.
1616	West Paterson Bor.

**SALEM COUNTY**

1701	Alloway Twp.
1702	Carneys Point Twp.
1703	Elmer Bor.
1704	Elsinboro Twp.
1705	Lower Alloways Creek Twp.
1706	Mannington Twp.

Location Code	Municipality
1707	Oldmans Twp.
1708	Penns Grove Bor.
1709	Pennsville Twp.
1710	Pilesgrove Twp.
1711	Pittsgrove Twp.
1712	Quinton Twp.
1713	Salem City
1714	Upper Pittsgrove Twp.
1715	Woodstown Bor.

**SOMERSET COUNTY**

1801	Bedminster Twp.
1802	Bernards Twp.
1803	Bernardsville Bor.
1804	Bound Brook Bor.
1805	Branchburg Twp.
1806	Bridgewater Twp.
1807	Far Hills Bor.
1808	Franklin Twp.
1809	Green Brook Twp.
1810	Hillsborough Twp.
1811	Manville Bor.
1812	Millstone Bor.
1813	Montgomery Twp.
1814	North Plainfield Bor.
1815	Peapack-Gladstone Bor.
1816	Raritan Bor.
1817	Rocky Hill Bor.
1818	Somerville Bor.
1819	South Bound Brook Bor.
1820	Warren Twp.
1821	Watchung Bor.

**SUSSEX COUNTY**

1901	Andover Bor.
1902	Andover Twp.
1903	Branchville Bor.
1904	Byram Twp.
1905	Frankford Twp.
1906	Franklin Bor.
1907	Fredon Twp.
1908	Green Twp.
1909	Hamburg Bor.
1910	Hampton Twp.
1911	Hardystown Twp.
1912	Hopatcong Bor.
1913	Lafayette Twp.
1914	Montague Twp.
1915	Newton Town
1916	Ogdensburg Bor.
1917	Sandyton Twp.
1918	Sparta Twp.
1919	Stanhope Bor.
1920	Stillwater Twp.
1921	Sussex Bor.
1922	Vernon Twp.
1923	Walpack Twp.
1924	Wantage Twp.

**UNION COUNTY**

2001	Berkley Heights Twp.
2002	Clark Twp.
2003	Cranford Twp.
2004	Elizabeth City
2005	Fanwood Bor.
2006	Garwood Bor.
2007	Hillside Twp.
2008	Kenilworth Bor.
2009	Linden City
2010	Mountainside Bor.
2011	New Providence Bor.
2012	Plainfield City
2013	Rahway City
2014	Roselle Bor.
2015	Roselle Park Bor.
2016	Scotch Plains
2017	Springfield Twp.
2018	Summit City
2019	Union Twp.
2020	Westfield Town
2021	Winfield Twp.

**WARREN COUNTY**

2101	Allamuchy Twp.
2102	Alpha Bor.

Location Code	Municipality
2103	Belvidere Town
2104	Blairstown Twp.
2105	Franklin Twp.
2106	Frelinghuysen Twp.
2107	Greenwich Twp.
2108	Hackettstown Town
2109	Hardwick Twp.
2110	Harmony Twp.
2111	Hope Twp.
2112	Independence Twp.
2113	Knowlton Twp.
2114	Liberty Twp.
2115	Lopatcong Twp.
2116	Mansfield Twp.
2117	Oxford Twp.
2118	Pahaquarry Twp.
2119	Phillipsburg Town
2120	Pohatcong Twp.
2121	Washington Bor.
2122	Washington Twp.
2123	White Twp.

<b>2200</b>	<b>ALABAMA</b>
<b>2300</b>	<b>ALASKA</b>
<b>2400</b>	<b>ARIZONA</b>
<b>2500</b>	<b>ARKANSAS</b>
<b>2600</b>	<b>CALIFORNIA</b>
<b>2700</b>	<b>COLORADO</b>
<b>2800</b>	<b>CONNECTICUT</b>
<b>2900</b>	<b>DELAWARE</b>
<b>3000</b>	<b>DISTRICT OF COLUMBIA</b>
<b>3100</b>	<b>FLORIDA</b>
<b>3200</b>	<b>GEORGIA</b>
<b>3300</b>	<b>HAWAII</b>
<b>3400</b>	<b>IDAHO</b>
<b>3500</b>	<b>ILLINOIS</b>
<b>3600</b>	<b>INDIANA</b>
<b>3700</b>	<b>IOWA</b>
<b>3800</b>	<b>KANSAS</b>
<b>3900</b>	<b>KENTUCKY</b>
<b>4000</b>	<b>LOUISIANA</b>
<b>4100</b>	<b>MAINE</b>
<b>4200</b>	<b>MARYLAND</b>
<b>4300</b>	<b>MASSACHUSETTS</b>
<b>4400</b>	<b>MICHIGAN</b>
<b>4500</b>	<b>MINNESOTA</b>
<b>4600</b>	<b>MISSISSIPPI</b>
<b>4700</b>	<b>MISSOURI</b>
<b>4800</b>	<b>MONTANA</b>
<b>4900</b>	<b>NEBRASKA</b>
<b>5000</b>	<b>NEVADA</b>
<b>5100</b>	<b>NEW HAMPSHIRE</b>
<b>5300</b>	<b>NEW MEXICO</b>
<b>5400</b>	<b>NEW YORK</b>
<b>5500</b>	<b>NORTH CAROLINA</b>
<b>5600</b>	<b>NORTH DAKOTA</b>
<b>5700</b>	<b>OHIO</b>
<b>5800</b>	<b>OKLAHOMA</b>
<b>5900</b>	<b>OREGON</b>
<b>6000</b>	<b>PENNSYLVANIA</b>
<b>6100</b>	<b>RHODE ISLAND</b>
<b>6200</b>	<b>SOUTH CAROLINA</b>
<b>6300</b>	<b>SOUTH DAKOTA</b>
<b>6400</b>	<b>TENNESSEE</b>
<b>6500</b>	<b>TEXAS</b>
<b>6600</b>	<b>UTAH</b>
<b>6700</b>	<b>VERMONT</b>
<b>6800</b>	<b>VIRGINIA</b>
<b>6900</b>	<b>WASHINGTON</b>
<b>7000</b>	<b>WEST VIRGINIA</b>
<b>7100</b>	<b>WISCONSIN</b>
<b>7200</b>	<b>WYOMING</b>
<b>7300</b>	<b>PUERTO RICO</b>
<b>7400</b>	<b>NETHERLANDS</b>
<b>7500</b>	<b>BELGIUM</b>
<b>7600</b>	<b>ARGENTINA</b>
<b>7700</b>	<b>CANADA</b>
<b>7800</b>	<b>MEXICO</b>
<b>7900</b>	<b>VIRGIN ISLANDS</b>
<b>8000</b>	<b>ENGLAND</b>
<b>8100</b>	<b>CHINA</b>
<b>8200</b>	<b>GERMANY</b>
<b>8300</b>	<b>IRELAND</b>
<b>8400</b>	<b>GREECE</b>
<b>8500</b>	<b>ISRAEL</b>

## TELEPHONE NUMBERS FOR NEW JERSEY NON-PROFITS

TYPE OF INFORMATION NEEDED	AGENCY/INFORMATION SOURCE	TELEPHONE NUMBERS/WEBSITE
ANNUAL REPORTS (Form 990) (See also, Incorporation and IRS numbers listed below) Note: do not send copy of Form 990 to Division of Taxation	Charities Registration Section Division of Consumer Affairs NJ Dept. of Law & Public Safety	(973) 504-6215 <a href="http://www.njconsumeraffairs.gov/charity/chardir.htm">www.njconsumeraffairs.gov/charity/chardir.htm</a>
GAMES OF CHANCE (Raffles, etc.)	Legalized Games of Chance Division of Consumer Affairs NJ Dept. of Law & Public Safety	(973) 273-8000 <a href="http://www.state.nj.us/lps/ca/lgccc">www.state.nj.us/lps/ca/lgccc</a>
"How to" Form a Non-Profit &/Or Draft Related Papers & Applications	Library Materials; Center for Non-Profit Corp's Private Attorneys	(732) 227-0800 ( <a href="http://www.njnonprofits.org">www.njnonprofits.org</a> ) (Look in Phone Book)
INCORPORATION RECORDS (Including Corp. Annual Reports)	Division of Revenue NJ Department of the Treasury	(609) 292-9292 <a href="http://www.state.nj.us/treasury/revenue">www.state.nj.us/treasury/revenue</a>
IRS EXEMPTION LETTERS & NUMBERS (501(c)(3), etc, Determinations; "Employer Identification Numbers")	U.S. Internal Revenue Service	(877) 829-5500 (800) 829-1040 <a href="http://www.irs.gov">www.irs.gov</a> To request Pub. 557 & Appl.1023/1024: (800) 829-3676
PETROLEUM PRODUCTS TAX EXEMPTION (PPT-5) Must have 1 yr. fuel delivery contract and ST-5 (See below)	Audit Services Branch NJ Division of Taxation	(609) 633-9057 <a href="http://www.state.nj.us/treasury/taxation">www.state.nj.us/treasury/taxation</a>
PROPERTY TAX EXEMPTION	Local Property Tax Assessor for your Municipality	Contact the Local Property Tax Assessor for your Municipality
REGISTRATION FOR TAX PURPOSES (Form NJ-REG)	NJ Division of Revenue	(FORMS) (800) 323-4400 (INFO.) (609) 292-9292 <a href="http://www.state.nj.us/treasury/revenue">www.state.nj.us/treasury/revenue</a>
ST-5 SALES TAX EXEMPTION CERTIFICATE/REG-1E Application	Regulatory Services Branch NJ Division of Taxation PO Box 269 Trenton, NJ 08695-0269	FAX: (609) 989-0113 <a href="http://www.state.nj.us/treasury/taxation/pdf/other_forms/sales/reg1e.pdf">www.state.nj.us/treasury/taxation/pdf/other_forms/sales/reg1e.pdf</a> (609) 292-5995
SOLICITATIONS FOR DONATIONS	Charities Registration Section	(973) 504-6215 <a href="http://www.njconsumeraffairs.gov/charity/chardir.htm">www.njconsumeraffairs.gov/charity/chardir.htm</a>