

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 2 years. 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. (Religious organizations not applying for an IRS determination may contact the Regulatory Services Branch, at (609) 292-5994, for additional information.)
- 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 to apply for exemption, do we also need to file the NJ-REG Business Registration form?**
A. No. The REG-1E form also serves as a tax registration form. If, however, your organization has a business operation, you should review the "Taxes" section of the NJ REG package to be apprised of the possible tax liabilities. Also, if your organization is starting to pay salaries, answer "Yes" to question H and attach a prominent note to your application, to alert us to promptly process your registration for withholding tax.
- 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 contact the Regulatory Services Branch at 609-292-5994, to request a letter confirming the agency's exempt status. 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

NEW JERSEY COUNTY / MUNICIPALITY CODES

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

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	Woodylyne 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.		
		0311	Eastampton Twp.	0513	West Wildwood Bor.	0912	West New York		
		0312	Edgewater Park Twp.	0514	Wildwood City				
		0313	Evesham Twp.	0515	Wildwood Crest Bor.	HUNTERDON COUNTY			
		0314	Fieldsboro Bor.	0516	Woodbine Bor.	1001	Alexandria Twp.		
		0315	Florence Twp.			1002	Bethlehem Twp.		
		0316	Hainesport Twp.	CUMBERLAND COUNTY				1003	Bloomsbury Bor.
		0317	Lumberton Twp.	0601	Bridgeton City	1004	Califon Bor.		
		0318	Mansfield Twp.	0602	Commercial City	1005	Clinton Town		
		0319	Maple Shade Twp.	0603	Deerfield Twp.	1006	Clinton Twp.		
		0320	Medford Twp.	0604	Downe Twp.	1007	Delaware Twp.		
		0321	Medford Lakes Bor.	0605	Fairfield Twp.	1008	East Amwell Twp.		
		0322	Moorestown Twp.	0606	Greenwich Twp.	1009	Flemington Bor.		
		0323	Mount Holly Twp.	0607	Hopewell Twp.	1010	Franklin Twp.		
		0324	Mount Laurel Twp.	0608	Lawrence Twp.	1011	Frenchtown Bor.		
		0325	New Hanover Twp.	0609	Maurice River Twp.	1012	Glen Gardner Bor.		
		0326	No. Hanover Twp.	0610	Millville City	1013	Hampton Bor.		
		0327	Palmyra Bor.	0611	Shiloh Bor.	1014	High Bridge Bor.		
		0328	Pemberton Bor.	0612	Stow Creek Twp.	1015	Holland Twp.		
		0329	Pemberton Twp.	0613	Upper Deerfield Twp.	1016	Kingswood Twp.		
		0330	Riverside Twp.	0614	Vineland City	1017	Lambertville City		
		0331	Riverton Bor.			1018	Lebanon Bor.		
		0332	Shamong Twp.	ESSEX COUNTY				1019	Lebanon Twp.
		0333	Southampton Twp.	0701	Belleville Twp.	1020	Milford Bor.		
		0334	Springfield Twp.	0702	Bloomfield Twp.	1021	Raritan Twp.		
		0335	Tabernacle Twp.	0703	Caldwell Borough Twp.	1022	Readington Twp.		
		0336	Washington Twp.	0704	Cedar Grove Twp.	1023	Stockton Bor.		
		0337	Westampton Twp.	0705	East Orange City	1024	Tewksbury Twp.		
		0338	Willingboro Twp.	0706	Essex Fells Twp.	1025	Union Twp.		
		0339	Woodland Twp.	0707	Fairfield Twp.	1026	West Amwell Twp.		
		0340	Wrightstown Bor.	0708	Glen Ridge Twp.				
				0709	Irvington Twp.	MERCER COUNTY			
		CAMDEN COUNTY		0710	Livingston Twp.	1101	East Windsor Twp.		
		0401	Audubon Bor.	0711	Maplewood Twp.	1102	Ewing Twp.		
		0402	Audubon Park Bor.	0712	Millburn Twp.	1103	Hamilton Twp.		
		0403	Barrington Bor.	0713	Montclair Twp.	1104	Hightstown Bor.		
		0404	Bellmawr Bor.	0714	Newark City	1105	Hopewell Bor.		
		0405	Berlin Bor.	0715	North Caldwell Twp.	1106	Hopewell Twp.		
		0406	Berlin Twp.	0716	Nutley Twp.	1107	Lawrence Twp.		
		0407	Brooklawn Bor.	0717	Orange City Twp.	1108	Pennington Bor.		
		0408	Camden City	0718	Roseland Bor.	1109	Princeton Bor.		
		0409	Cherry Hill Twp.	0719	South Orange Village	1110	Princeton Twp.		
		0410	Chesilhurst Bor.	0720	Verona Twp.	1111	Trenton City		
		0411	Clementon Bor.	0721	West Caldwell Twp.	1112	Washington Twp.		
		0412	Collingswood Bor.	0722	West Orange Twp.	1113	West Windsor Twp.		
		0413	Gibbsboro Bor.						
		0414	Gloucester City	GLOUCESTER COUNTY				MIDDLESEX COUNTY	
		0415	Gloucester Twp.	0801	Clayton Bor.	1201	Carteret Bor.		
		0416	Haddon Twp.	0802	Deptford Twp.	1202	Cranbury Twp.		
		0417	Haddonfield Bor.	0803	East Greenwich Twp.	1203	Dunellen Bor.		
		0418	Haddon Heights Bor.	0804	Elk Twp.	1204	East Brunswick		
		0419	Hi Nella Bor.	0805	Franklin Twp.	1205	Edison Twp.		
		0420	Laurel Springs Bor.	0806	Glassboro Bor.	1206	Helmetta Bor.		
		0421	Lawnside Bor.	0807	Greenwich Twp.	1207	Highland Park Bor.		
		0422	Lindenwold Bor.	0808	Harrison Twp.	1208	Jamesburg Bor.		
		0423	Magnolia Bor.	0809	Logan Twp.	1209	Metuchen Bor.		
		0424	Merchantville Bor.	0810	Mantua Twp.	1210	Middlesex Bor.		
		0425	Mt. Ephraim Bor.	0811	Monroe Twp.	1211	Milltown Bor.		
		0426	Oaklyn Bor.	0812	National Park Bor.	1212	Monroe Twp.		

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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.	2200 ALABAMA
1309 Brielle Bor.	1439 Wharton Bor.	1809 Green Brook Twp.	2300 ALASKA
1310 Colts Neck Twp.		1810 Hillsborough Twp.	2400 ARIZONA
1311 Deal Bor.	OCEAN COUNTY	1811 Manville Bor.	2500 ARKANSAS
1312 Eatontown Bor.	1501 Barnegat Twp.	1812 Millstone Bor.	2600 CALIFORNIA
1313 Englishtown Bor.	1502 Barnegat Light Bor.	1813 Montgomery Twp.	2700 COLORADO
1314 Fair Haven Bor.	1503 Bay Head Bor.	1814 North Plainfield Bor.	2800 CONNECTICUT
1315 Farmingdale	1504 Beach Haven Bor.	1815 Peapack-Gladstone Bor.	2900 DELAWARE
1316 Freehold Bor.	1505 Beachwood Bor.	1816 Raritan Bor.	3000 DISTRICT OF COLUMBIA
1317 Freehold Twp.	1506 Berkeley Twp.	1817 Rocky Hill Bor.	3100 FLORIDA
1318 Hazlet Twp.	1507 Brick Twp.	1818 Somerville Bor.	3200 GEORGIA
1319 Highlands Bor.	1508 Dover Twp.	1819 South Bound Brook Bor.	3300 HAWAII
1320 Holmdel Twp.	1509 Eagleswood Twp.	1820 Warren Twp.	3400 IDAHO
1321 Howell Twp.	1510 Harvey Cedars Bor.	1821 Watchung Bor.	3500 ILLINOIS
1322 Interlaken Bor.	1511 Island Heights Bor.		3600 INDIANA
1323 Keansburg Bor.	1512 Jackson Twp.	SUSSEX COUNTY	3700 IOWA
1324 Keyport Bor.	1513 Lacey Twp.	1901 Andover Bor.	3800 KANSAS
1325 Little Silver Bor.	1514 Lakehurst Bor.	1902 Andover Twp.	3900 KENTUCKY
1326 Loch Arbour Village	1515 Lakewood Twp.	1903 Branchville Bor.	4000 LOUISIANA
1327 Long Branch City	1516 Lakewood Twp.	1904 Byram Twp.	4100 MAINE
1328 Manalapan Twp.	1517 Lavallette Bor.	1905 Frankford Twp.	4200 MARYLAND
1329 Manasquan Bor.	1518 Little Egg Harbor Twp.	1906 Franklin Bor.	4300 MASSACHUSETTS
1330 Marlboro Twp.	1519 Long Beach Twp.	1907 Fredon Twp.	4400 MICHIGAN
1331 Matawan Bor.	1520 Manchester Twp.	1908 Green Twp.	4500 MINNESOTA
1332 Middletown Twp.	1521 Mantoloking Bor.	1909 Hamburg Bor.	4600 MISSISSIPPI
1333 Millstone Twp.	1522 Ocean Twp.	1910 Hampton Twp.	4700 MISSOURI
1334 Monmouth Beach Bor.	1523 Ocean Gate Bor.	1911 Hardystown Twp.	4800 MONTANA
1335 Neptune Twp.	1524 Pine Beach Bor.	1912 Hopatcong Bor.	4900 NEBRASKA
1336 Neptune City Bor.	1525 Plumsted Twp.	1913 Lafayette Twp.	5000 NEVADA
1337 Ocean Twp.	1526 Pt. Pleasant Bor.	1914 Montague Twp.	5100 NEW HAMPSHIRE
1338 Oceanport Bor.	1527 Pt. Pleasant Beach Bor.	1915 Newton Town	5300 NEW MEXICO
1339 Red Bank Bor.	1528 Seaside Heights Bor.	1916 Ogdensburg Bor.	5400 NEW YORK
1340 Roosevelt Bor.	1529 Seaside Park Bor.	1917 Sandyston Twp.	5500 NORTH CAROLINA
1341 Rumson Bor.	1530 Ship Bottom Bor.	1918 Sparta Twp.	5600 NORTH DAKOTA
1342 Sea Bright Bor.	1531 South Toms River Bor.	1919 Stanhope Bor.	5700 OHIO
1343 Sea Girt Bor.	1532 Stafford Twp.	1920 Stillwater Twp.	5800 OKLAHOMA
1344 Shrewsbury Bor.	1533 Surf City Bor.	1921 Sussex Bor.	5900 OREGON
1345 Shrewsbury Twp.	1533 Tuckerton Bor.	1922 Vernon Twp.	6000 PENNSYLVANIA
1346 South Belmar Bor.		1923 Walpack Twp.	6100 RHODE ISLAND
1347 Spring Lake Bor.	PASSAIC COUNTY	1924 Wantage Twp.	6200 SOUTH CAROLINA
1348 Spring Lake Heights Bor.	1601 Bloomingdale Bor.		6300 SOUTH DAKOTA
1349 Tinton Falls Bor.	1602 Clifton City	UNION COUNTY	6400 TENNESSEE
1350 Union Beach Bor.	1603 Haledon Bor.	2001 Berkley Heights Twp.	6500 TEXAS
1351 Upper Freehold Twp.	1604 Hawthorne Bor.	2002 Clark Twp.	6600 UTAH
1352 Wall Twp.	1605 Little Falls Twp.	2003 Cranford Twp.	6700 VERMONT
1353 West Long Branch Bor.	1606 North Haledon Bor.	2004 Elizabeth City	6800 VIRGINIA
	1607 Passaic City	2005 Fanwood Bor.	6900 WASHINGTON
MORRIS COUNTY	1608 Paterson City	2006 Garwood Bor.	7000 WEST VIRGINIA
1401 Boonton Town	1609 Pompton Lakes Bor.	2007 Hillside Twp.	7100 WISCONSIN
1402 Boonton Twp.	1610 Prospect Park Bor.	2008 Kenilworth Bor.	7200 WYOMING
1403 Butler Bor.	1611 Ringwood Bor.	2009 Linden City	7300 PUERTO RICO
1404 Chatham Bor.	1612 Totowa Bor.	2010 Mountainside Bor.	7400 NETHERLANDS
1405 Chatham Twp.	1613 Wanaque Bor.	2011 New Providence Bor.	7500 BELGIUM
1406 Chester Bor.	1614 Wayne Twp.	2012 Plainfield City	7600 ARGENTINA
1407 Chester Twp.	1615 West Milford Twp.	2013 Rahway City	7700 CANADA
1408 Denville Twp.	1616 West Paterson Bor.	2014 Roselle Bor.	7800 MEXICO
1409 Dover Twp.		2015 Roselle Park Bor.	7900 VIRGIN ISLANDS
1410 East Hanover Twp.	SALEM COUNTY	2016 Scotch Plains	8000 ENGLAND
1411 Florham Park Bor.	1701 Alloway Twp.	2017 Springfield Twp.	8100 CHINA
1412 Hanover Twp.	1702 Carneys Point Twp.	2018 Summit City	8200 GERMANY
1413 Harding Twp.	1703 Elmer Bor.	2019 Union Twp.	8300 IRELAND
1414 Jefferson Twp.	1704 Elsinboro Twp.	2020 Westfield Town	8400 GREECE
1415 Kinnelon Bor.	1705 Lower Alloways Creek Twp.	2021 Winfield Twp.	8500 ISRAEL
	1706 Mannington Twp.		
		WARREN COUNTY	
		2101 Allamuchy Twp.	
		2102 Alpha Bor.	

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 www.njconsumeraffairs.gov/ocp/charities.htm
GAMES OF CHANCE (Raffles, etc.)	Legalized Games of Chance Division of Consumer Affairs NJ Dept. of Law & Public Safety	(973) 273-8000 www.njconsumeraffairs.gov/lgccc.htm
"How to" Form a Non-Profit &/Or Draft Related Papers & Applications	Library Materials; Center for Non-Profit Corp's Private Attorneys	(732) 227-0800 (www.njnonprofits.org) (Look in Phone Book)
INCORPORATION RECORDS (Including Corp. Annual Reports)	Business Services Bureau NJ Department of the Treasury	(609) 292-9292 www.state.nj.us/treasury/revenue
IRS EXEMPTION LETTERS & NUMBERS (501(c)(3), etc, Determinations; "Employer Identification Numbers")	U.S. Internal Revenue Service	(877) 829-5500 (800) 829-1040 www.irs.gov 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) 588-3941 www.state.nj.us/treasury/taxation
PROPERTY TAX EXEMPTION	Local Property Tax Section NJ Division of Taxation	(609) 292-7974
REGISTRATION FOR TAX PURPOSES (Form NJ-REG)	NJ Division of Revenue	(FORMS) (800) 323-4400 (INFO.) (609) 292-9292 www.state.nj.us/treasury/revenue
ST-5 SALES TAX EXEMPTION CERTIFICATE/REG-1E Application	Regulatory Services Branch NJ Division of Taxation	(609) 292-5994 www.state.nj.us/treasury/taxation/pdf/other_forms/sales/reg1e.pdf
SOLICITATIONS FOR DONATIONS	Charities Registration Section	(973) 504-6215 www.njconsumeraffairs.gov/ocp/charities.htm