

New Jersey Division of Taxation
Application for ST-5 Exempt Organization Certificate

Important information.

Please fax or mail your REG-1E application once. Do not send multiple copies.

You cannot use another state's exemption certificate to claim exemption on goods and services in New Jersey. The required proof of exemption in New Jersey is the ST-5 exempt organization certificate.

After submission of your completed application and required paperwork, allow the Division at least three weeks for processing.

The Division may require the applicant to submit additional documents and information.

Required documentation checklist. Check off each item you are including with your REG-1E and all that apply. Note that unless these boxes are checked and the documentation submitted, you will not receive a Form ST-5.

- An IRS determination letter stating that the organization is exempt from income tax under 501(c)(3); or group exemption letter and letter or listing from your central organization indicating that your subunit is included under a group 501(c)(3) exemption;
- The applicant is an organization without a 501(c)(3) determination letter because it is a:
 - religious organization,
 - PTA/PTO,
 - volunteer emergency organization, i.e., volunteer fire companies; rescue, ambulance, first aid, or emergency companies or squads,
 - veterans organization;
- An incorporated organization must provide a copy of the Certificate/Articles of Incorporation from the State where the organization is Incorporated;
- An unincorporated organization must provide a copy of the Bylaws or any governing document such as a Constitution, Charter or Trust Agreement;
- A recent copy of a certificate of good standing from the State where the organization is incorporated, if applicable; and
- A recent copy of filing with Charities Registration, if applicable.

Do not attach federal Form 1023, Application for Recognition of Exemption.

Cost to file.

There is no fee for filing the REG-1E application.

Where to file.

Mail your completed application and all attachments to: NJ Division of Taxation, Regulatory Services Branch, Exempt Organization Unit, Box 269, Trenton, NJ 08611. You may fax your paperwork to 609-989-0113.

How to file.

You must complete all applicable sections on the REG-1E application. The New Jersey Division of Taxation cannot process an incomplete application.

You should use the REG-1E application to register for New Jersey sales tax and withholding taxes, where applicable. If your organization has more than one location, you must file a REG-1E application for each location using the same Federal Employer Identification Number (FEIN).

You can apply for New Jersey sales tax exemption before you receive an IRS 501(c)(3) determination letter by submitting your REG-1E application upon formation of your organization. The Division will keep your REG-1E on file for one year and then process it once you send the IRS 501(c)(3) determination letter. If the REG-1E application is approved, the sales tax exemption will be effective as of the date that the Division received the application, or the date of the formation of the organization if the Division receives the REG-1E within 6 months of formation in New Jersey.

Who should file this form.

This form is for 501(c)(3) organizations formed and operated for religious, charitable, scientific, literary, educational, prevention of animal cruelty purposes, and veterans, volunteer emergency, and/or PTA/PTO organizations.

Religious organizations not having an IRS 501(c)(3) letter must mail or fax their REG-1E application, organizational documents and bylaws to the Division at the address provided. The Division will contact you if it requires additional information.

Units of the Boy Scouts of America and the Girl Scouts of the USA should contact their local councils for the procedures they must follow to establish sales tax exemption.

Who should not file this form.

Senior citizens clubs, social, fraternal or recreational clubs, unions, and/or civic, business or tenants' associations do not qualify for sales tax exemption and should not use this form.

Departments, agencies, instrumentalities and political subdivisions of the United States and New Jersey and federal credit unions should not use this form. Qualifying government entities may make tax-free purchases when paying with government funds (purchase orders, government checks, and certain SmartPay cards). Upon request, the Division can supply a government entity letter. New Jersey tax law does not provide sales tax exemptions to other states or their political subdivisions.

For further information, please see: <http://www.state.nj.us/treasury/taxation/exemptintro.shtml>.

**NEW JERSEY DIVISION OF TAXATION
APPLICATION FOR ST-5 EXEMPT ORGANIZATION CERTIFICATE
- FOR NONPROFIT EXEMPTION FROM SALES TAX -**

Please review the instructions prior to filling in this form.

You must include the checklist on page 1 with the REG-1E. Please allow at least three weeks for processing a completed REG-1E with required documents and issuance of the ST-5 Certificate.

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

A. Organization Name _____

B. FEIN (if applicable)

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C. Registered Corporate Alternate Name (if applicable) _____

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

Street	City	State	Zip
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E. Name and address where ST-5 is to be mailed

Name	Street	City	State	Zip
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F. County/Municipality/or Out-of-State Code(codes are on next page)

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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 make occasional sales) Month Day Year

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

I. IF A CORPORATION, give State of Corporation _____, date ____/____/____ ATTACH copy of the Certificate/Articles of Incorporation.

J. Contact Person _____ Email Address _____ Daytime Phone _____

K. Provide the following information for 2 responsible officers.

NAME (Last Name, First, MI)	TITLE	HOME ADDRESS (Street, City, State, Zip)

I certify that all information given in this application is correct and also that any documents submitted are true copies.

SIGN HERE Your Signature _____

Name and Title (please print) _____ Date ____/____/____

Mail completed application with required documentation to:

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

OFFICIAL USE ONLY									
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Determination	_____								
Effective Date	_____								

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 Woodlynnne 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 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.	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.	

