

STATE OF NEW JERSEY  
DIVISION OF REVENUE  
**BUSINESS REGISTRATION APPLICATION**

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

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

Hotline  
(609) 292-9292

www.nj.gov/treasury/revenue/

**\* NO FEE REQUIRED \***

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

REGISTRATION DETAIL

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

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

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

Check Box if "Applied for"

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

D. Trade Name \_\_\_\_\_

E. Business Location: (Do not use P.O. Box for Location Address) F. Mailing Name and Address: (if different from business address)

Street \_\_\_\_\_  
City \_\_\_\_\_ State    
Zip Code            
(Give 9-digit Zip)

(See instructions for providing alternate addresses)

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

BUSINESS DETAIL

G. Beginning date for this business: \_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_ (see instructions) O/C \_\_\_\_\_

- H. Type of ownership (check one):
- NJ Corporation  Sole Proprietor  Partnership  Out-of-State Corporation  LLP  Other \_\_\_\_\_
  - Limited Partnership  LLC (1065 Filer)  LLC (1120 Filer)  LLC (Single Member)  S Corporation (You must complete page 41)

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

J. County / Municipality Code     (see instructions) K. County \_\_\_\_\_ DLN \_\_\_\_\_  
( New Jersey only )

L. Will this business be SEASONAL?  Yes  No

If YES - Circle months business will be open:

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

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

Date of Incorporation: \_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_  
month day year

State of Incorporation   Fiscal month

NJ Business/Corp. #

Is this a Subsidiary of another corporation?  YES  NO

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

N. Standard Industrial Code     (If known) O. NAICS       (If known)

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

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**

Each Question Must Be Answered Completely

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

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

(Continue on separate sheet, if necessary)

**BE SURE TO COMPLETE NEXT PAGE**

FEIN: \_\_\_\_\_ NAME: \_\_\_\_\_

NJ-REG

**Each Question Must Be Answered Completely**

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

**NO FEE IS REQUIRED TO FILE THIS FORM**

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

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