

OFFICIAL USE ONLY
DLN [] [] [] [] [] [] [] []
Determination _____
Effective Date

APPLICATION FOR ST-5 EXEMPT ORGANIZATION CERTIFICATE

MAIL TO:
NJ Division of Taxation
Regulatory Services Branch
PO Box 269
Trenton, NJ 08695-0269

Read Instructions Before Completing This Form
ALL SECTIONS MUST BE FULLY COMPLETED

INSTRUCTIONS

This form, to apply for sales tax exemption, is only for NONPROFITS that are 501(c)(3) organizations (exclusively religious, charitable, educational, scientific or literary) or veterans', volunteer fire, emergency or PTA/PTO organizations. Other types of organizations - such as senior citizens, social, fraternal or recreational clubs, unions or business, civic or tenants' associations - do not qualify for exemption from sales tax and should not complete this form.

Organizations not qualifying for exemption that need to register for taxes should not complete this form but must complete an NJ-REG form, obtainable by calling 1-800-323-4400 or 609-826-4400. DO NOT USE THIS FORM TO INCORPORATE; for corporation information, call 609-292-9292.

Send this COMPLETED AND SIGNED application and the documents listed at the bottom to: EO Unit, Regulatory Services Branch, New Jersey Division of Taxation, PO Box 269, Trenton, NJ 08695-0269. Allow three weeks for processing. If you have questions, call Regulatory Services at (609) 292-5995.

- A. Organization Name
B. FEIN # [] [] - [] [] [] [] [] [] [] []
C. Registered Corporate Alternate Name (if any)
D. Physical Location: (An officer's address may be used)
E. Mailing Name and Address - (if different from physical location)
F. 1. Will you collect New Jersey Sales Tax? ...
2. If yes, is your business located in?
G. Will you soon begin paying wages, salaries or commissions to employees working in NJ and/or to NJ residents?
H. County / Municipality Code
I. IF A CORPORATION, give State of Incorporation and date
J. Contact Person
K. Provide the following information for up to 3 responsible officers.

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

FOR YOUR APPLICATION TO BE PROCESSED, YOU MUST SUBMIT A COPY OF THE ORGANIZATION'S:
1) Articles of Organization (Articles of Incorporation, Constitution, Charter or Trust Agreement) and Bylaws; and
2) IRS Determination Letter stating that the organization is exempt from federal income tax under §501(c)(3) (for exceptions, see instructions above).

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

SIGNATURE

Title or position

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 weeks after final approval.
- 2. Q. Is there a state fee to file the REG-1E application?**

A. No.
- 3. Q. Can my organization apply for exemption before we receive an IRS "section 501(c)(3)" determination letter?**

A. Yes. You should submit an REG-1E application as soon as possible after formation of the organization. If the application is approved, the exemption will be retroactive to the date of receipt by the Division (or the date of formation of the organization, if the Division receives the application 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 associations of parents and teachers 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 for additional information.)
- 5. Q. Do fraternal organizations, social clubs (e.g. senior citizens clubs) or civic, business or condo 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 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 application.)
- 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 (answers "Yes" to question G), 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 for exemption from sales tax 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. Can my organization use a sales tax exemption certificate from another state for exemption in New Jersey?**

A. No.
- 10. 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, request the Division of Taxation's Technical Bulletin 46.

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 to request a letter confirming the agency's exempt status.

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.state.nj.us/lps/ca/charhlp.htm
GAMES OF CHANCE (Raffles, etc.)	Legalized Games of Chance Division of Consumer Affairs NJ Dept. of Law & Public Safety	(973) 273-8000 www.state.nj.us/lps/ca/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.: (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) 984-7171 www.state.nj.us/treasury/taxation
PROPERTY TAX EXEMPTION	Local Property Tax Section NJ Division of Taxation	(609) 292-7974
REGISTRATION FOR TAX PURPOSES	NJ Division of Revenue	(FORMS) (800) 323-4400 (TAX FAX) (609) 826-4500 (INFO.) (609) 292-1730 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
SOLICITATIONS FOR DONATIONS	Charities Registration Section	(973) 504-6262 www.state.nj.us/lps/ca/charhlp.htm

NEW JERSEY COUNTY / MUNICIPALITY CODES

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

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.	

