

APPLICATION FOR ST-5 EXEMPT ORGANIZATION CERTIFICATE - FOR NONPROFIT EXEMPTION FROM SALES TAX -

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

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

Read Instructions Before Completing This Form

INSTRUCTIONS

This form is only for 501(c)(3) organizations (exclusively religious, charitable, educational or scientific) or veterans', emergency or PTA/PTO organizations. Other types of organizations - such as seniors, social, fraternal or recreational clubs, unions or civic or tenants' association - do not qualify for sales tax exemption and should not complete this form.

DO NOT USE THIS FORM TO INCORPORATE; for corporate information call 609-292-9292, or go to: www.state.nj.us/treasury/taxation/nonprofitinfo.shtml.

SIGN; mail this (with documents listed at bottom) to address above, left. Allow 4 weeks for processing. If you have questions, see next page.

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)
Street [] Entity Name: []
City [] State [] Zip Code [] Street []
City [] State [] Zip Code []

F. County / Municipality/ (or Out-of-State) Code [] [] [] [] (codes on pages 3 & 4); other states' codes at end of list

G. 1. Will you collect New Jersey Sales Tax? [] Yes [] No If yes, give date of first sale [] / [] / []
(Collection not required if you have exempt organization certificate and only occasional sales) Month Day Year
2. If you will collect sales tax, is your business located in?
[] Atlantic City [] Salem County [] North Wildwood [] Wildwood Crest [] Wildwood

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 [] and date [] / [] / []

J. Contact Person [] Daytime Phone: ([]) [] Evening Phone: ([]) []

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 or Certificate 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).

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.

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 3-4 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 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	HUNTERDON COUNTY
0202 Alpine Bor.	0313 Evesham Twp.	0515 Wildwood Crest Bor.	1001 Alexandria Twp.
0203 Bergenfield Bor.	0314 Fieldsboro Bor.	0516 Woodbine Bor.	1002 Bethlehem Twp.
0204 Bogota Bor.	0315 Florence Twp.		1003 Bloomsbury Bor.
0205 Carlstadt Bor.	0316 Hainesport Twp.	CUMBERLAND COUNTY	1004 Califon Bor.
0206 Cliffside Park Bor.	0317 Lumberton Twp.	0601 Bridgeton City	1005 Clinton Town
0207 Closter Bor.	0318 Mansfield Twp.	0602 Commercial City	1006 Clinton Twp.
0208 Cresskill Bor.	0319 Maple Shade Twp.	0603 Deerfield Twp.	1007 Delaware Twp.
0209 Demarest Bor.	0320 Medford Twp.	0604 Downe Twp.	1008 East Amwell Twp.
0210 Dumont Bor.	0321 Medford Lakes Bor.	0605 Fairfield Twp.	1009 Flemington Bor.
0211 Elmwood Park Bor.	0322 Moorestown Twp.	0606 Greenwich Twp.	1010 Franklin Twp.
0212 East Rutherford Bor.	0323 Mount Holly Twp.	0607 Hopewell Twp.	1011 Frenchtown Bor.
0213 Edgewater Bor.	0324 Mount Laurel Twp.	0608 Lawrence Twp.	1012 Glen Gardner Bor.
0214 Emerson Bor.	0325 New Hanover Twp.	0609 Maurice River Twp.	1013 Hampton Bor.
0215 Englewood City	0326 No. Hanover Twp.	0610 Millville City	1014 High Bridge Bor.
0216 Englewood Cliffs Bor.	0327 Palmyra Bor.	0611 Shiloh Bor.	1015 Holland Twp.
0217 Fair Lawn Bor.	0328 Pemberton Bor.	0612 Stow Creek Twp.	1016 Kingswood Twp.
0218 Farview Bor.	0329 Pemberton Twp.	0613 Upper Deerfield Twp.	1017 Lambertville City
0219 Fort Lee Bor.	0330 Riverside Twp.	0614 Vineland City	1018 Lebanon Bor.
0220 Franklin Lakes Bor.	0331 Riverton Bor.	ESSEX COUNTY	1019 Lebanon Twp.
0221 Garfield City	0332 Shamong Twp.	0701 Belleville Twp.	1020 Milford Bor.
0222 Glen Rock Bor.	0333 Southampton Twp.	0702 Bloomfield Twp.	1021 Raritan Twp.
0223 Hackensack City	0334 Springfield Twp.	0703 Caldwell Borough Twp.	1022 Readington Twp.
0224 Harrington Park Bor.	0335 Tabernacle Twp.	0704 Cedar Grove Twp.	1023 Stockton Bor.
0225 Hasbrouck Heights Bor.	0336 Washington Twp.	0705 East Orange City	1024 Tewksbury Twp.
0226 Haworth Bor.	0337 Westampton Twp.	0706 Essex Fells Twp.	1025 Union Twp.
0227 Hillsdale Bor.	0338 Willingboro Twp.	0707 Fairfield Twp.	1026 West Amwell Twp.
0228 Hohokus Bor.	0339 Woodland Twp.	0708 Glen Ridge Twp.	MERCER COUNTY
0229 Leonia Bor.	0340 Wrightstown Bor.	0709 Irvington Twp.	1101 East Windsor Twp.
0230 Little Ferry Bor.	CAMDEN COUNTY	0710 Livingston Twp.	1102 Ewing Twp.
0231 Lodi Bor.	0401 Audubon Bor.	0711 Maplewood Twp.	1103 Hamilton Twp.
0232 Lyndhurst Twp.	0402 Audubon Park Bor.	0712 Millburn Twp.	1104 Hightstown Bor.
0233 Mahwah Twp.	0403 Barrington Bor.	0713 Montclair Twp.	1105 Hopewell Bor.
0234 Maywood Bor.	0404 Bellmawr Bor.	0714 Newark City	1106 Hopewell Twp.
0235 Midland Park Bor.	0405 Berlin Bor.	0715 North Caldwell Twp.	1107 Lawrence Twp.
0236 Montvale Bor.	0406 Berlin Twp.	0716 Nutley Twp.	1108 Pennington Bor.
0237 Moonachie Bor.	0407 Brooklawn Bor.	0717 Orange City Twp.	1109 Princeton Bor.
0238 New Milford Bor.	0408 Camden City	0718 Roseland Bor.	1110 Princeton Twp.
0239 North Arlington Bor.	0409 Cherry Hill Twp.	0719 South Orange Village	1111 Trenton City
0240 Northvale Bor.	0410 Chesilhurst Bor.	0720 Verona Twp.	1112 Washington Twp.
0241 Norwood Bor.	0411 Clementon Bor.	0721 West Caldwell Twp.	1113 West Windsor Twp.
0242 Oakland Bor.	0412 Collingswood Bor.	0722 West Orange Twp.	MIDDLESEX COUNTY
0243 Old Tappan Bor.	0413 Gibbsboro Bor.		1201 Carteret Bor.
0244 Oradell Bor.	0414 Gloucester City	GLOUCESTER COUNTY	1202 Cranbury Twp.
0245 Palisades Park Bor.	0415 Gloucester Twp.	0801 Clayton Bor.	1203 Dunellen Bor.
0246 Paramus Bor.	0416 Haddon Twp.	0802 Deptford Twp.	1204 East Brunswick
0247 Park Ridge Bor.	0417 Haddonfield Bor.	0803 East Greenwich Twp.	1205 Edison Twp.
0248 Ramsey Bor.	0418 Haddon Heights Bor.	0804 Elk Twp.	1206 Helmetta Bor.
0249 Ridgefield Bor.	0419 Hi Nella Bor.	0805 Franklin Twp.	1207 Highland Park Bor.
0250 Ridgefield Park Village	0420 Laurel Springs Bor.	0806 Glassboro Bor.	1208 Jamesburg Bor.
0251 Ridgewood Village	0421 Lawnside Bor.	0807 Greenwich Twp.	1209 Metuchen Bor.
0252 Riveredge Bor.	0422 Lindenwold Bor.	0808 Harrison Twp.	1210 Middlesex Bor.
0253 Rivervale Twp.	0423 Magnolia Bor.	0809 Logan Twp.	1211 Milltown Bor.
0254 Rochelle Park Twp.	0424 Merchantville Bor.	0810 Mantua Twp.	1212 Monroe Twp.
0255 Rockleigh Bor.	0425 Mt. Ephraim Bor.	0811 Monroe Twp.	
0256 Rutherford Bor.	0426 Oaklyn Bor.	0812 National Park Bor.	
0257 Saddle Brook Twp.			

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