

NJ-1065E 2023

New Jersey – Corporate Partner’s Statement of Being an Exempt Corporation or Maintaining a Regular Place of Business In New Jersey

PART 1 Entity Information	EIN	Name of Filing Entity		
	Mailing Address			
	City	State	ZIP Code	
	Person to Contact		Phone Number	
PART 2 Partner Information	Federal EIN	Name of Filing Entity		
	Principal Address			
	City	State	ZIP Code	

Maintains a Regular Place of Business

- By signing this statement, the partner is declaring that it maintains a regular place of business in New Jersey other than a statutory office and is subject to the New Jersey Corporation Business Tax in accordance with N.J.S.A. 54:10-1 et seq.
- A “regular place of business” is any bona fide office (other than a statutory office), factory, warehouse, or other space of the partner that is regularly **main-
tained, occupied, and used** by the partner in carrying on its business and in which one or more regular employees are in attendance. To maintain a place of business, the partner must either own or rent the premises. That cost must be borne directly by the partner and not by some related entity or person.
- List address of at least one such regular place of business in New Jersey:
- _____
- _____
- _____
- Failure to list at least one regular place of business will result in the partnership entity remitting a payment of tax on your share of New Jersey income.
- By signing this statement, the corporation is declaring that it is exempt from the Corporation Business Tax Act pursuant to N.J.S.A. 54:10A-3.
- By signing this statement, the corporate partner is declaring that it is an exempt IRC 501(c)(3) entity.
- By signing this statement, the corporate partner is declaring that it is a retirement plan approved by the Internal Revenue Service.
- By signing this statement, the corporate partner is declaring that it is a member of a combined group for Corporation Business Tax purposes and is unitary with the partnership within the meaning of N.J.S.A. 54:10A-4(gg).

I further understand that this statement:

1. Must be made annually; and
2. Must not be made after the 15th day of the fourth month succeeding the close of the privilege period or after the return has been filed, whichever occurs first; and
3. Does not relieve the partnership of the requirement to remit tax to the Division on the corporate partner’s behalf if, for any reason, the corporate partner does not meet the criteria of being an exempt corporation or maintaining a regular place of business in New Jersey; and
4. Requires the corporate partner to notify the partnership and the Division of Taxation immediately in writing if the corporate partner submitted this form to the partnership in error.

Under penalties of perjury, I declare that I have examined this statement, and to the best of my knowledge and belief, it is true and correct and that I am properly authorized to sign and make this consent on behalf of:

Name of Entity

Signature of Corporate Officer and Title,
General Partner or Limited Liability Company Member

Date