

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) 292-5994.

A. Organization Name _____
B. FEIN # [] [] - [] [] [] [] [] [] [] []
(Federal Identification Number, if any)
C. Registered Corporate Alternate Name (if any) _____
E. Mailing Name and Address - (if different from physical location)
Name _____
Street _____
City _____ State _____ Zip Code _____
D. Physical Location: (An officer's address may be used)
Street _____
City _____ State _____ Zip Code _____
F. 1. Will you collect New Jersey Sales Tax? ... Yes No
(Collection not required if you have exempt organization certificate and only occasional sales) If yes, give date of first sale ____/____/____
Month Day Year
2. If yes, is your business located in? Atlantic City Salem County North Wildwood Wildwood Crest Wildwood
(If you will collect sales tax, check applicable box or boxes)
G. Will you soon begin paying wages, salaries or commissions to employees working in NJ and/or to NJ residents? (If you currently 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
H. County / Municipality Code [] [] [] [] I. IF A CORPORATION, give State of Incorporation _____ and date ____/____/____
(CODES ON REVERSE of pages 2 & 3; other states' codes at end of list)
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 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 your IRS 501(c)(3) letter is a "group" exemption letter, also submit current letter, directory 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 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
1213 New Brunswick City	1416 Lincoln Park Bor.	1707 Oldmans Twp.	2103 Belvidere Town
1214 North Brunswick Twp.	1417 Madison Bor.	1708 Penns Grove Bor.	2104 Blairstown Twp.
1215 Old Bridge Twp.	1418 Mendham Bor.	1709 Pennsville Twp.	2105 Franklin Twp.
1216 Perth Amboy City	1419 Mendham Twp.	1710 Pilesgrove Twp.	2106 Frelinghuysen Twp.
1217 Piscataway Twp.	1420 Mine Hill Twp.	1711 Pittsgrove Twp.	2107 Greenwich Twp.
1218 Plainsboro Twp.	1421 Montville Twp.	1712 Quinton Twp.	2108 Hackettstown Town
1219 Sayreville Bor.	1422 Morris Twp.	1713 Salem City	2109 Hardwick Twp.
1220 South Amboy City	1423 Morris Plains Bor.	1714 Upper Pittsgrove Twp.	2110 Harmony Twp.
1221 South Brunswick Twp.	1424 Morristown Town	1715 Woodstown Bor	2111 Hope Twp.
1222 South Plainfield Bor.	1425 Mountain Lakes Bor.		2112 Independence Twp.
1223 South River Bor.	1426 Mount Arlington Bor.		2113 Knowlton Twp.
1224 Spotswood Bor.	1427 Mount Olive Twp.		2114 Liberty Twp.
1225 Woodbridge Twp.	1428 Netcong Bor.		2115 Lopatcong Twp.
	1429 Par-Troy Hills Twp.		2116 Mansfield Twp.
MONMOUTH COUNTY	1430 Passaic Twp.	SOMERSET COUNTY	2117 Oxford Twp.
1301 Aberdeen Twp.	1431 Pequannock Twp.	1801 Bedminster Twp.	2118 Pahaquarry Twp.
1302 Allenhurst Bor.	1432 Randolph Twp.	1802 Bernards Twp.	2119 Phillipsburg Town
1303 Allentown Bor.	1433 Riverdale Bor.	1803 Bernardsville Bor.	2120 Pohatcong Twp.
1304 Asbury Park City	1434 Rockaway Bor.	1804 Bound Brook Bor.	2121 Washington Bor.
1305 Atlantic Highlands Bor.	1435 Rockaway Twp.	1805 Branchburg Twp.	2122 Washington Twp.
1306 Avon-by-the-sea Bor.	1436 Roxbury Twp.	1806 Bridgewater Twp.	2123 White Twp.
1307 Belmar Bor.	1437 Victory Gardens Bor.	1807 Far Hills Bor.	
1308 Bradley Beach Bor.	1438 Washington Twp.	1808 Franklin Twp.	2200 ALABAMA
1309 Brielle Bor.	1439 Wharton Bor.	1809 Green Brook Twp.	2300 ALASKA
1310 Colts Neck Twp.		1810 Hillsborough Twp.	2400 ARIZONA
1311 Deal Bor.	OCEAN COUNTY	1811 Manville Bor.	2500 ARKANSAS
1312 Eatontown Bor.	1501 Barnegat Twp.	1812 Millstone Bor.	2600 CALIFORNIA
1313 Englishtown Bor.	1502 Barnegat Light Bor.	1813 Montgomery Twp.	2700 COLORADO
1314 Fair Haven Bor.	1503 Bay Head Bor.	1814 North Plainfield Bor.	2800 CONNECTICUT
1315 Farmingdale	1504 Beach Haven Bor.	1815 Peapack-Gladstone Bor.	2900 DELAWARE
1316 Freehold Bor.	1505 Beachwood Bor.	1816 Raritan Bor.	3000 DISTRICT OF COLUMBIA
1317 Freehold Twp.	1506 Berkeley Twp.	1817 Rocky Hill Bor.	3100 FLORIDA
1318 Hazlet Twp.	1507 Brick Twp.	1818 Somerville Bor.	3200 GEORGIA
1319 Highlands Bor.	1508 Dover Twp.	1819 South Bound Brook Bor.	3300 HAWAII
1320 Holmdel Twp.	1509 Eagleswood Twp.	1820 Warren Twp.	3400 IDAHO
1321 Howell Twp.	1510 Harvey Cedars Bor.	1821 Watchung Bor.	3500 ILLINOIS
1322 Interlaken Bor.	1511 Island Heights Bor.		3600 INDIANA
1323 Keansburg Bor.	1512 Jackson Twp.	SUSSEX COUNTY	3700 IOWA
1324 Keyport Bor.	1513 Lacey Twp.	1901 Andover Bor.	3800 KANSAS
1325 Little Silver Bor.	1514 Lakehurst Bor.	1902 Andover Twp.	3900 KENTUCKY
1326 Loch Arbour Village	1515 Lakewood Twp.	1903 Branchville Bor.	4000 LOUISIANA
1327 Long Branch City	1516 Lakewood Twp.	1904 Byram Twp.	4100 MAINE
1328 Manalapan Twp.	1517 Lavallette Bor.	1905 Frankford Twp.	4200 MARYLAND
1329 Manasquan Bor.	1518 Little Egg Harbor Twp.	1906 Franklin Bor.	4300 MASSACHUSETTS
1330 Marlboro Twp.	1519 Long Beach Twp.	1907 Fredon Twp.	4400 MICHIGAN
1331 Matawan Bor.	1520 Manchester Twp.	1908 Green Twp.	4500 MINNESOTA
1332 Middletown Twp.	1521 Mantoloking Bor.	1909 Hamburg Bor.	4600 MISSISSIPPI
1333 Millstone Twp.	1522 Ocean Twp.	1910 Hampton Twp.	4700 MISSOURI
1334 Monmouth Beach Bor.	1523 Ocean Gate Bor.	1911 Hardystown Twp.	4800 MONTANA
1335 Neptune Twp.	1524 Pine Beach Bor.	1912 Hopatcong Bor.	4900 NEBRASKA
1336 Neptune City Bor.	1525 Plumsted Twp.	1913 Lafayette Twp.	5000 NEVADA
1337 Ocean Twp.	1526 Pt. Pleasant Bor.	1914 Montague Twp.	5100 NEW HAMPSHIRE
1338 Oceanport Bor.	1527 Pt. Pleasant Beach Bor.	1915 Newton Town	5300 NEW MEXICO
1339 Red Bank Bor.	1528 Seaside Heights Bor.	1916 Ogdensburg Bor.	5400 NEW YORK
1340 Roosevelt Bor.	1529 Seaside Park Bor.	1917 Sandyston Twp.	5500 NORTH CAROLINA
1341 Rumson Bor.	1530 Ship Bottom Bor.	1918 Sparta Twp.	5600 NORTH DAKOTA
1342 Sea Bright Bor.	1531 South Toms River Bor.	1919 Stanhope Bor.	5700 OHIO
1343 Sea Girt Bor.	1532 Stafford Twp.	1920 Stillwater Twp.	5800 OKLAHOMA
1344 Shrewsbury Bor.	1533 Surf City Bor.	1921 Sussex Bor.	5900 OREGON
1345 Shrewsbury Twp.		1922 Vernon Twp.	6000 PENNSYLVANIA
1346 South Belmar Bor.	PASSAIC COUNTY	1923 Walpack Twp.	6100 RHODE ISLAND
1347 Spring Lake Bor.	1601 Bloomingdale Bor.	1924 Wantage Twp.	6200 SOUTH CAROLINA
1348 Spring Lake Heights Bor.	1602 Clifton City		6300 SOUTH DAKOTA
1349 Tinton Falls Bor.	1603 Haledon Bor.	UNION COUNTY	6400 TENNESSEE
1350 Union Beach Bor.	1604 Hawthorne Bor.	2001 Berkley Heights Twp.	6500 TEXAS
1351 Upper Freehold Twp.	1605 Little Falls Twp.	2002 Clark Twp.	6600 UTAH
1352 Wall Twp.	1606 North Haledon Bor.	2003 Cranford Twp.	6700 VERMONT
1353 West Long Branch Bor.	1607 North Haledon Bor.	2004 Elizabeth City	6800 VIRGINIA
	1607 Passaic City	2005 Fanwood Bor.	6900 WASHINGTON
MORRIS COUNTY	1608 Paterson City	2006 Garwood Bor.	7000 WEST VIRGINIA
1401 Boonton Town	1609 Pompton Lakes Bor.	2007 Hillside Twp.	7100 WISCONSIN
1402 Boonton Twp.	1610 Prospect Park Bor.	2008 Kenilworth Bor.	7200 WYOMING
1403 Butler Bor.	1611 Ringwood Bor.	2009 Linden City	7300 PUERTO RICO
1404 Chatham Bor.	1612 Totowa Bor.	2010 Mountainside Bor.	7400 NETHERLANDS
1405 Chatham Twp.	1613 Wanaque Bor.	2011 New Providence Bor.	7500 BELGIUM
1406 Chester Bor.	1614 Wayne Twp.	2012 Plainfield City	7600 ARGENTINA
1407 Chester Twp.	1615 West Milford Twp.	2013 Rahway City	7700 CANADA
1408 Denville Twp.	1616 West Paterson Bor.	2014 Roselle Bor.	7800 MEXICO
1409 Dover Twp.		2015 Roselle Park Bor.	7900 VIRGIN ISLANDS
1410 East Hanover Twp.	SALEM COUNTY	2016 Scotch Plains	8000 ENGLAND
1411 Florham Park Bor.	1701 Alloway Twp.	2017 Springfield Twp.	8100 CHINA
1412 Hanover Twp.	1702 Carneys Point Twp.	2018 Summit City	8200 GERMANY
1413 Harding Twp.	1703 Elmer Bor.	2019 Union Twp.	8300 IRELAND
1414 Jefferson Twp.	1704 Elsinboro Twp.	2020 Westfield Town	8400 GREECE
1415 Kinnelon Bor.	1705 Lower Alloways Creek Twp.	2021 Winfield Twp.	8500 ISRAEL
	1706 Mannington Twp.	WARREN COUNTY	
		2101 Allamuchy Twp.	
		2102 Alpha Bor.	