

NEW JERSEY DIVISION OF TAXATION
APPLICATION FOR ST-5 EXEMPT ORGANIZATION CERTIFICATE

MAIL TO:
NJ Division of Taxation
Regulatory Services Branch
PO Box 269
Trenton, NJ 08695-0269
Fax: (609) 989-0113

- FOR NONPROFIT EXEMPTION FROM SALES TAX -

Read Instructions Before Completing This Form

OFFICIAL USE ONLY

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Determination _____
Effective Date _____

INSTRUCTIONS

ATTACH: (1) articles of organization & (2) copy of an IRS determination letter. (See details below.)

This form is for 501(c)(3) (exclusively religious, charitable, educational or scientific) or veterans, emergency or PTA/PTO organizations. Seniors, social, fraternal or recreational clubs, or unions, or civic, business or tenants' associations do **not** qualify for sales tax exemption and should not complete this form. Enclose a copy of your IRS 501(c)(3) determination (not required from veterans, emergency or PTA/PTO organizations, which should enclose any IRS letter they have.)

For further information (including for churches), see Questions & Answers on next page.

DON'T use this form to incorporate; further information is at: www.state.nj.us/treasury/taxation/nonprofitinfo.shtml.

SIGN at bottom! Mail this and your documents to: Reg. Services Branch, NJ Division of Taxation, PO Box 269, Trenton, NJ 08695; or FAX everything to (609)989-0113. Allow at least 3 weeks for processing. If you provide an email address (item K, below), we will try to email confirmation of receipt of your application.

Click in a shaded area to type your answers OR neatly print your answers.

A. Organization Name _____

B. FEIN #

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(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)

Entity Name: _____

Street _____

Street _____

City _____ State _____ Zip Code _____

City _____ State _____ Zip Code _____

F. County / Municipality/ (or Out-of-State) Code

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 (Find codes on pages 3 & 4 **OR LEAVE BLANK**)

G. Will you collect New Jersey Sales Tax? ☐ Yes ☐ No If yes, give date of first sale _____ / _____ / _____
(Collection not required if you have ST-5 exempt organization certificate and only occasional sales) Month Day Year

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 _____, & date _____ / _____ / _____ & ATTACH a copy of the Incorp Cert./Art.

J. Does the nonprofit have an IRS 501(c)(3) letter? ☐ Yes ☐ No **If "Yes", ATTACH A COPY OF IRS LETTER.**

K. Contact Person _____ **Email Address:** _____ **Daytime Phone:** (____) _____

L. Provide the following information for 2 responsible officers.

NAME (Last Name, First, MI)	TITLE	HOME ADDRESS (Street, City, State, Zip)

MAKE SURE YOU ATTACH a copy of the organization's:

- Articles of Organization (Articles or Certificate of Incorporation, Constitution, Charter or Trust Agreement) and Bylaws; **and**
- IRS Determination Letter stating that the organization is exempt from income tax under §501(c)(3) (**for exceptions**, see instr. 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.

**SIGN
HERE**

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

Your Signature _____; Title: _____; 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 1 year. 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. Churches not having IRS "501(c)(3)" letter: mail or FAX your REG-1E application, organizational documents and bylaws. If we need additional documentation, we will contact you with the details.
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 application form, do we also need to file the NJ-REG Business Registration form?**
A. No, except if the nonprofit must register for withholding tax or other tax. The "Taxes" section of the NJ REG package describes the possible tax liabilities. For information on withholding tax, call Customer Services at (609) 292-6400.
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 request an exemption letter. Mail the request and address details to: Regulatory Services Branch, NJ Division of Taxation, PO Box 269, Trenton, NJ 08695; or FAX to: (609) 989-0113. 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 Woodlynne 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	BURLINGTON COUNTY		HUDSON COUNTY	
0115 Longport Bor.	0301 Bass River Twp.	0501 Avalon Bor.		
0116 Margate City	0302 Beverly City	0502 Cape May City		
0117 Mullica Twp.	0303 Bordentown City	0503 Cape May Point Bor.		
0118 Northfield City	0304 Bordentown Twp.	0504 Dennis Twp.		
0119 Pleasantville City	0305 Burlington City	0505 Lower Twp.		
0120 Port Republic City	0306 Burlington Twp.	0506 Middle Twp.		
0121 Somers Point City	0307 Chesterfield Twp.	0507 North Wildwood City		
0122 Ventnor City	0308 Cinnaminson Twp.	0508 Ocean City City		
0123 Weymouth Twp.	0309 Delanco Twp.	0509 Sea Isle City City		
BERGEN COUNTY		0510 Stone Harbor Bor.	HUNTERDON COUNTY	
0201 Allendale Bor.	0310 Delran Twp.	0511 Upper Twp.		
0202 Alpine Bor.	0311 Eastampton Twp.	0512 West Cape May Bor.		
0203 Bergenfield Bor.	0312 Edgewater Park Twp.	0513 West Wildwood Bor.		
0204 Bogota Bor.	0313 Evesham Twp.	0514 Wildwood City		
0205 Carlstadt Bor.	0314 Fieldsboro Bor.	0515 Wildwood Crest Bor.		
0206 Cliffside Park Bor.	0315 Florence Twp.	0516 Woodbine Bor.		
0207 Closter Bor.	0316 Hainesport Twp.	CUMBERLAND COUNTY		
0208 Cresskill Bor.	0317 Lumberton Twp.	0601 Bridgeton City		
0209 Demarest Bor.	0318 Mansfield Twp.	0602 Commercial City		
0210 Dumont Bor.	0319 Maple Shade Twp.	0603 Deerfield Twp.	MERCER COUNTY	
0211 Elmwood Park Bor.	0320 Medford Twp.	0604 Downe Twp.		
0212 East Rutherford Bor.	0321 Medford Lakes Bor.	0605 Fairfield Twp.		
0213 Edgewater Bor.	0322 Moorestown Twp.	0606 Greenwich Twp.		
0214 Emerson Bor.	0323 Mount Holly Twp.	0607 Hopewell Twp.		
0215 Englewood City	0324 Mount Laurel Twp.	0608 Lawrence Twp.		
0216 Englewood Cliffs Bor.	0325 New Hanover Twp.	0609 Maurice River Twp.		
0217 Fair Lawn Bor.	0326 No. Hanover Twp.	0610 Millville City		
0218 Farview Bor.	0327 Palmyra Bor.	0611 Shiloh Bor.		
0219 Fort Lee Bor.	0328 Pemberton Bor.	0612 Stow Creek Twp.		
0220 Franklin Lakes Bor.	0329 Pemberton Twp.	0613 Upper Deerfield Twp.	MIDDLESEX COUNTY	
0221 Garfield City	0330 Riverside Twp.	0614 Vineland City		
0222 Glen Rock Bor.	0331 Riverton Bor.	ESSEX COUNTY		
0223 Hackensack City	0332 Shamong Twp.	0701 Belleville Twp.		
0224 Harrington Park Bor.	0333 Southampton Twp.	0702 Bloomfield Twp.		
0225 Hasbrouck Heights Bor.	0334 Springfield Twp.	0703 Caldwell Borough Twp.		
0226 Haworth Bor.	0335 Tabernacle Twp.	0704 Cedar Grove Twp.		
0227 Hillsdale Bor.	0336 Washington Twp.	0705 East Orange City		
0228 Hohokus Bor.	0337 Westampton Twp.	0706 Essex Fells Twp.		
0229 Leonia Bor.	0338 Willingboro Twp.	0707 Fairfield Twp.		
0230 Little Ferry Bor.	0339 Woodland Twp.	0708 Glen Ridge Twp.	MIDDLESEX COUNTY	
0231 Lodi Bor.	0340 Wrightstown Bor.	0709 Irvington Twp.		
0232 Lyndhurst Twp.	CAMDEN COUNTY			
0233 Mahwah Twp.	0401 Audubon Bor.	0710 Livingston Twp.		
0234 Maywood Bor.	0402 Audubon Park Bor.	0711 Maplewood Twp.		
0235 Midland Park Bor.	0403 Barrington Bor.	0712 Millburn Twp.		
0236 Montvale Bor.	0404 Bellmawr Bor.	0713 Montclair Twp.		
0237 Moonachie Bor.	0405 Berlin Bor.	0714 Newark City		
0238 New Milford Bor.	0406 Berlin Twp.	0715 North Caldwell Twp.		
0239 North Arlington Bor.	0407 Brooklawn Bor.	0716 Nutley Twp.		
0240 Northvale Bor.	0408 Camden City	0717 Orange City Twp.		
0241 Norwood Bor.	0409 Cherry Hill Twp.	0718 Roseland Bor.		
0242 Oakland Bor.	0410 Chesilhurst Bor.	0719 South Orange Village		
0243 Old Tappan Bor.	0411 Clementon Bor.	0720 Verona Twp.		
0244 Oradell Bor.	0412 Collingswood Bor.	0721 West Caldwell Twp.		
0245 Palisades Park Bor.	0413 Gibbsboro Bor.	0722 West Orange Twp.		
0246 Paramus Bor.	0414 Gloucester City	GLOUCESTER COUNTY		
0247 Park Ridge Bor.	0415 Gloucester Twp.	0801 Clayton Bor.		
0248 Ramsey Bor.	0416 Haddon Twp.	0802 Deptford Twp.		
0249 Ridgefield Bor.	0417 Haddonfield Bor.	0803 East Greenwich Twp.		
0250 Ridgefield Park Village	0418 Haddon Heights Bor.	0804 Elk Twp.		
0251 Ridgewood Village	0419 Hi Nella Bor.	0805 Franklin Twp.		
0252 Riveredge Bor.	0420 Laurel Springs Bor.	0806 Glassboro Bor.		
0253 Rivervale Twp.	0421 Lawnside Bor.	0807 Greenwich Twp.		
0254 Rochelle Park Twp.	0422 Lindenwold Bor.	0808 Harrison Twp.		
0255 Rockleigh Bor.	0423 Magnolia Bor.	0809 Logan Twp.		
0256 Rutherford Bor.	0424 Merchantville Bor.	0810 Mantua Twp.		
0257 Saddle Brook Twp.	0425 Mt. Ephraim Bor.	0811 Monroe Twp.		
	0426 Oaklyn Bor.	0812 National Park Bor.		

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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.	
1309 Brielle Bor.	1439 Wharton Bor.	1809 Green Brook Twp.	
1310 Colts Neck Twp.		1810 Hillsborough Twp.	
1311 Deal Bor.	OCEAN COUNTY	1811 Manville Bor.	
1312 Eatontown Bor.	1501 Barnegat Twp.	1812 Millstone Bor.	
1313 Englishtown Bor.	1502 Barnegat Light Bor.	1813 Montgomery Twp.	
1314 Fair Haven Bor.	1503 Bay Head Bor.	1814 North Plainfield Bor.	
1315 Farmingdale	1504 Beach Haven Bor.	1815 Peapack-Gladstone Bor.	
1316 Freehold Bor.	1505 Beachwood Bor.	1816 Raritan Bor.	
1317 Freehold Twp.	1506 Berkeley Twp.	1817 Rocky Hill Bor.	
1318 Hazlet Twp.	1507 Brick Twp.	1818 Somerville Bor.	
1319 Highlands Bor.	1508 Dover Twp.	1819 South Bound Brook Bor.	
1320 Holmdel Twp.	1509 Eagleswood Twp.	1820 Warren Twp.	
1321 Howell Twp.	1510 Harvey Cedars Bor.	1821 Watchung Bor.	
1322 Interlaken Bor.	1511 Island Heights Bor.		
1323 Keansburg Bor.	1512 Jackson Twp.	SUSSEX COUNTY	
1324 Keyport Bor.	1513 Lacey Twp.	1901 Andover Bor.	
1325 Little Silver Bor.	1514 Lakehurst Bor.	1902 Andover Twp.	
1326 Loch Arbour Village	1515 Lakewood Twp.	1903 Branchville Bor.	
1327 Long Branch City	1516 Lakewood Twp.	1904 Byram Twp.	
1328 Manalapan Twp.	1517 Little Egg Harbor Twp.	1905 Frankford Twp.	
1329 Manasquan Bor.	1518 Long Beach Twp.	1906 Franklin Bor.	
1330 Marlboro Twp.	1519 Manchester Twp.	1907 Fredon Twp.	
1331 Matawan Bor.	1520 Mantoloking Bor.	1908 Green Twp.	
1332 Middletown Twp.	1521 Ocean Twp.	1909 Hamburg Bor.	
1333 Millstone Twp.	1522 Ocean Gate Bor.	1910 Hampton Twp.	
1334 Monmouth Beach Bor.	1523 Pine Beach Bor.	1911 Hardystown Twp.	
1335 Neptune Twp.	1524 Plumsted Twp.	1912 Hopatcong Bor.	
1336 Neptune City Bor.	1525 Pt. Pleasant Bor.	1913 Lafayette Twp.	
1337 Ocean Twp.	1526 Pt. Pleasant Beach Bor.	1914 Montague Twp.	
1338 Oceanport Bor.	1527 Seaside Heights Bor.	1915 Newton Town	
1339 Red Bank Bor.	1528 Seaside Park Bor.	1916 Ogdensburg Bor.	
1340 Roosevelt Bor.	1529 Ship Bottom Bor.	1917 Sandyston Twp.	
1341 Rumson Bor.	1530 South Toms River Bor.	1918 Sparta Twp.	
1342 Sea Bright Bor.	1531 Stafford Twp.	1919 Stanhope Bor.	
1343 Sea Girt Bor.	1532 Surf City Bor.	1920 Stillwater Twp.	
1344 Shrewsbury Bor.	1533 Tuckerton Bor.	1921 Sussex Bor.	
1345 Shrewsbury Twp.		1922 Vernon Twp.	
1346 South Belmar Bor.	PASSAIC COUNTY	1923 Walpack Twp.	
1347 Spring Lake Bor.	1601 Bloomingdale Bor.	1924 Wantage Twp.	
1348 Spring Lake Heights Bor.	1602 Clifton City		
1349 Tinton Falls Bor.	1603 Haledon Bor.	UNION COUNTY	
1350 Union Beach Bor.	1604 Hawthorne Bor.	2001 Berkley Heights Twp.	
1351 Upper Freehold Twp.	1605 Little Falls Twp.	2002 Clark Twp.	
1352 Wall Twp.	1606 North Haledon Bor.	2003 Cranford Twp.	
1353 West Long Branch Bor.	1607 Passaic City	2004 Elizabeth City	
	1608 Paterson City	2005 Fanwood Bor.	
MORRIS COUNTY	1609 Pompton Lakes Bor.	2006 Garwood Bor.	
1401 Boonton Town	1610 Prospect Park Bor.	2007 Hillside Twp.	
1402 Boonton Twp.	1611 Ringwood Bor.	2008 Kenilworth Bor.	
1403 Butler Bor.	1612 Totowa Bor.	2009 Linden City	
1404 Chatham Bor.	1613 Wanaque Bor.	2010 Mountainside Bor.	
1405 Chatham Twp.	1614 Wayne Twp.	2011 New Providence Bor.	
1406 Chester Bor.	1615 West Milford Twp.	2012 Plainfield City	
1407 Chester Twp.	1616 West Paterson Bor.	2013 Rahway City	
1408 Denville Twp.		2014 Roselle Bor.	
1409 Dover Twp.	SALEM COUNTY	2015 Roselle Park Bor.	
1410 East Hanover Twp.	1701 Alloway Twp.	2016 Scotch Plains	
1411 Florham Park Bor.	1702 Carneys Point Twp.	2017 Springfield Twp.	
1412 Hanover Twp.	1703 Elmer Bor.	2018 Summit City	
1413 Harding Twp.	1704 Elsinboro Twp.	2019 Union Twp.	
1414 Jefferson Twp.	1705 Lower Alloways Creek Twp.	2020 Westfield Town	
1415 Kinnelon Bor.	1706 Mannington Twp.	2021 Winfield Twp.	
		WARREN COUNTY	
		2101 Allamuchy Twp.	
		2102 Alpha Bor.	

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/charity/chardir.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
"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)	Division of Revenue 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) 633-9057 www.state.nj.us/treasury/taxation
PROPERTY TAX EXEMPTION	Local Property Tax Assessor for your Municipality	Contact the Local Property Tax Assessor for your Municipality
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 PO Box 269 Trenton, NJ 08695-0269	FAX: (609) 989-0113 www.state.nj.us/treasury/taxation/pdf/other_forms/sales/reg1e.pdf (609) 292-5995
SOLICITATIONS FOR DONATIONS	Charities Registration Section	(973) 504-6215 www.njconsumeraffairs.gov/charity/chardir.htm