

INSTRUCTIONS
BUSINESS REGISTRATION FORM (NJ-REG)

The NJ Division of Revenue adopted this registration procedure to assist you in becoming aware of and understanding all of the taxes and related liabilities to which a new business or applicant for a license may be subject. The procedure covers tax/employer registration for ALL types of businesses, and also covers the filing of NEW legal business entities such as domestic/foreign corporations or limited liability companies (Public Records Filing, page 23-24).

All businesses must complete the registration application (NJ-REG, pages 17-19) in order to receive the forms, returns, instructions, and other information needed to comply with New Jersey laws. This applies to every individual, corporation, or other legal business entity, or unincorporated entity engaged in the conduct or practice of any trade, business, profession, or occupation, whether full time or part time, within the State of New Jersey. Registration requirements also apply to name holder and dormant corporations, as well as to owners of tangible personal property used in business located in New Jersey or leased to another business entity in New Jersey. **Nonprofit "501(c)(3)" or veteran's organizations that need to apply for sales tax exemption ONLY must complete the application for an Exempt Organization Certificate (REG-1E) instead of the NJ-REG and mail it to the Division of Taxation for approval.** Persons commencing business or opening additional places of business must register at least 15 business days prior to commencement or opening. There is no fee for filing NJ-REG; however, as outlined in the instructions, there are fees for filing new business entities.

Mail the completed NJ-REG to:

NEW JERSEY DIVISION OF REVENUE
PO BOX 252
TRENTON, NEW JERSEY 08646-0252

Overnight Delivery of NJ-REG to:

NEW JERSEY DIVISION OF REVENUE
847 ROEBLING AVENUE
TRENTON, NJ 08611

To submit a Public Records Filing or combined Public Records Filing with NJ-REG, refer to page 21 (Items 2 a-c).

IMPORTANT- READ THE FOLLOWING INSTRUCTIONS CAREFULLY BEFORE COMPLETING ANY FORMS. PRINT OR TYPE ALL INFORMATION. PROVIDE A COMPLETE APPLICATION. FAILURE TO PROPERLY COMPLETE THE APPLICATION MAY DELAY ISSUANCE OF YOUR CERTIFICATE OF AUTHORITY OR LICENSE.

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- Item A Check the appropriate box to indicate reason for filing the application. Check only **one** box. Nonprofits that are 501(c)(3), volunteer fire or parent-teacher organizations and want to apply for exemption from sales tax need to file Form REG-1-E, instead of the NJ-REG. The form is available by calling (609) 292-5995.
- Item B Enter the FEIN assigned to the employer or vendor by the Internal Revenue Service or if not required, enter the Social Security Number assigned to the sole proprietor. Check the box if you have applied for your FEIN.
- Item C Enter the corporate name of the business being registered or the name(s) of the owner(s) if an individual or partnership.
- Item D Enter the Trade Name, if different from Item C.
- Item E Enter the address of the **physical** location of the business, do not use a PO Box address. Be sure to include the **nine-digit zip-code**.
- Item F Enter the name and address to which **all** New Jersey tax returns will be mailed. Be sure to include the nine-digit zip code. If you wish different type tax returns to go to different addresses, please attach a separate sheet and indicate the address to which each tax return is to go.
- Item G Enter the date which you started or assumed ownership of this business in New Jersey. If your business has not yet started, enter the date that you will commence doing business. If no business is conducted in NJ, but, you are going to withhold NJ Gross Income Tax for employees, enter the date withholding will begin. Use today's date if you only need a **Business Registration Certificate**.
- Item H Check the appropriate box for your Type of Ownership. If you check "S Corporation," complete the New Jersey S Corporation Election form (CBT-2553) found in this booklet on page 41.
- Item I Enter your New Jersey Business Code from Table A. If you are engaged in more than one type of business, enter the code for the predominant one. **This section must be completed to avoid delays in issuance of the Certificate of Authority or License.**
- Item J Enter your New Jersey County/Municipality Code from Table B. This code reflects the County/Municipality in which your business is located.
- Item K Enter the county where your business is located.
- Item L If this business will be open all year, check the "YES" box. If this is a seasonal business, check "NO" and indicate the months the business is **open**.
- Item M If the business is a corporation, enter the date and state of incorporation, the fiscal month of the corporation and the NJ

corporation business number of the corporation. If this business is a subsidiary of another corporation, check "YES" and enter the name and FEIN of the parent.

- Item N Enter the four-digit Standard Industrial Code (SIC) if known.
- Item O Enter the six-digit North American Industrial Classification System Code (NAICS) if known. (See Table C, page 14)
- Item P Enter the names of the owner, partners or responsible corporate officer(s). Enter the social security number, title, and home address for each person listed.

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Question 1:

- (a) Have you or will you be paying wages, salaries or commissions to employees working in New Jersey within the next 6 months, check "YES" and enter the date of the first payment. This date must be provided for Unemployment and Disability registration purposes. If "NO", please be aware that if you begin paying wages you are required to notify the Client Registration Bureau at (609)-292-1730.
- (b) If 1(a) is "YES", enter the date you hired your 1st New Jersey employee.
- (c) This date must be provided for Unemployment and Disability registration purposes. Accumulate the gross periodic payrolls until they add up to a total of \$1,000. Enter that date on line 1c.
- (d) If you will be paying wages, salaries or commissions to New Jersey residents working outside New Jersey, check "YES".
- (e) If you will be the payer of pensions and/or annuities to New Jersey residents, check "YES" and enter the date of the first payment.
- (f) If you will be holding legalized games of chance in New Jersey (as defined in Chapter 47 "Rules of Legalized Games of Chance") where proceeds from any one prize exceed \$1,000, check "YES" and enter the date of the first prize awarded. (NJ Lottery proceeds are not included.)
- (g) A PEO (Employee Leasing Company) that registers with the NJ Division of Revenue via NJ-REG is subject to an **additional** and **separate** registration process with the **NJ Department of Labor**. To obtain the special PEO registration forms and information, please visit our website, www.state.nj.us/labor/ea/eaindex.html or call 609-633-6400 x 2209.

Question 2:

If you purchased or otherwise came into possession of 90% or more of the assets of another business, check "Substantially all the assets". If you purchased or otherwise received the right to continue to operate the entire trade or business of another employer, check "Trade or Business". If you took over all the employees of an existing business, excluding corporate officers if any, check "Employees".

Enter the name, any trade name and address of the business you acquired. Also enter the New Jersey Unemployment Registration Number or FEIN of the prior business as well as the date you purchased the business. Also indicate the percentage of assets, trade or business and employees that you took over from the prior business.

Question 3:

When the successor acquires or absorbs and continues the business of a subject predecessor, the successor employer can not protest the transfer of the predecessor's employment experience if the predecessor and successor units were owned or controlled by each other or by the same interests.

Question 4: Agricultural labor means the following activities:

1. Services performed on a farm in connection with cultivation of the soil; raising or harvesting any agricultural or horticultural product; raising, feeding, caring for and managing livestock, bees, poultry or fur-bearing animals; handling, packaging, or processing any agricultural or horticultural commodity in its unmanufactured state; repair and maintenance of equipment or real property used in the agricultural activity; and transport of agricultural or horticultural supplies or products if not in the usual course of a trucking business;
2. Service performed in a greenhouse or nursery if over 50 percent of the gross sales volume is attributable to products raised in the greenhouse or nursery; and
3. Service performed by a cooperative of which the producer of the agricultural product is a member if the service performed is incidental and necessary to the delivery of the product to market in a finished state.

Agricultural labor does not include:

1. Service performed at a race track;
2. Service in the breeding, care or boarding of domesticated animals of a kind normally found in a home, such as dogs and cats;
3. Service in a retail enterprise selling the product of an agricultural enterprise if the retail enterprise is not located on or contiguous to the site of production; or
4. Service in a retail enterprise located on or contiguous to the site of production if greater than 50% of the gross sales volume of the retail enterprise is attributable to items not produced at the site.

Question 5:

Household service means service of a personal nature performed outside of a business enterprise for a householder. Household service is normally performed in a private residence, but may be performed in other settings such as a nursing home or a yacht. Household service would include, but is not limited to, the following occupations: maids, butlers, cooks, valets, gardeners, chauffeurs; personal secretaries, baby-sitters and nurses' aides.

- (a) If "YES", this date is to be provided for Unemployment and Disability registration purposes. Accumulate the gross periodic cash payrolls until they add up to a total of \$1,000 in a calendar quarter. Enter that date here.

Question 6:

Has the Internal Revenue Service determined that your organization is exempt from income tax as a 501(c)(3) organization? If yes, check "YES".

Question 7:

Any employing unit subject to the provisions of the Federal Unemployment Tax Act (FUTA) in the current or preceding calendar year automatically becomes an employer unless services are specifically excluded under the New Jersey Unemployment Law. An employing unit (other than one which employs agricultural workers) is generally subject to FUTA if it had covered employment during some portion of a day in 20 different calendar weeks within the calendar year or had a quarterly payroll of \$1,500 or more.

Question 8:

If you believe that you or your business is not required to pay unemployment and temporary disability contributions on wages paid to its employees, check "YES", otherwise check "NO". Examples are: This is a church or the only employees of this proprietorship are the spouse and children under age 18. You may be subject to New Jersey Gross Income Tax Withholding.

Question 9:

For principal product or service in New Jersey only, please provide a

description for that product or service which accounts for over 50% of your business (i.e. fuel oil). Please briefly describe the type of activity your business is engaged in (i.e. drive a fuel truck to sell fuel oil to consumers).

Question 10:

This information is to be supplied by every employer regardless of the number of work locations in New Jersey or the number of classes of industry which it is engaged in. Please do not describe work location by post office box number. The incorporated municipalities in which workers operate or to which they report daily should be named instead. If there is more than one location please list each location beginning with the largest employing facility first. Please provide the location address and indicate the nature of business conducted at each location. If two or more principal classes of activity are conducted at one location, please indicate.

In describing the "Nature of Business", classify your "Primary Activity" under one of the following: wholesale trade, retail trade, manufacturing, mining and quarrying, construction (general or specific), real estate, insurance, finance, transportation, communication, or other public utilities, personal service, business service, professional service, agriculture, forestry, fishery. If the employing unit is engaged in trade, state under "Primary Activity" whether as wholesaler, commission merchant or wholesale branch of manufacturing concern, retailer (store, route, restaurant, fast food, service station, and the like), or retail branch of manufacturing concern. Please refer to the list of business codes provided.

For units engaged in manufacturing, state the product which has the greatest gross annual value. Describe also the basic raw materials or articles. For units with more than one principal product or service show percentage of gross value in each.

For contractors (subcontractors) in construction, state the type of activity, such as general (building or other), highway, heavy marine (not ship), water well, demolition, or specific (i.e. plumbing, painting, masonry or stone, carpentry, roofing, concrete, general maintenance construction and the like), speculative builder, development builder.

For service providers, state whether hotel, laundry, photography, barber or beauty, funeral, garment, hygienic, business janitor, news, radio, accounting, educational, repair, entertainment, amusement, athletic specific professional or the like.

For the wholesaler or retailer, describe primary commodity.

If engaged in marine transportation, state whether on inland water-ways, harbors, coastwise or trans-oceanic.

For employers engaged in more than one business activity (i.e. service station, mini-mart) show (in the percent column) the relative gross business each activity does.

The average number of employees on the payroll at each location and in each class of activity should be shown. Please continue on a separate sheet if needed.

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Question 11

- (a) If you will be collecting New Jersey Sales Tax and/or paying Use Tax check "YES" and enter the date of the first sale.
- (b) Check "YES" if you will be making tax exempt purchases. If "YES", you will be issued New Jersey Resale Certificates (ST-3) and/or Exempt Use Certificates (ST-4).

NOTE: *Form ST-3, Resale Certificate.* Issued to a vendor by a purchaser who is not the "end user" of the goods or services being purchased.

Form ST-4, Exempt Use Certificate. Issued to a vendor by a purchaser who is purchasing goods for an exempt use.

- (c) If your business is located within Atlantic City, Salem County, North Wildwood, Wildwood Crest or Wildwood, check the applicable box.

If you are eligible for the New York/New Jersey Cooperative Interstate Sales Tax Agreement, indicate this in Question 18 under "Other State Taxes".

- (d) All NJ locations collecting NJ sales tax must be registered. If "YES", attach a rider requesting consolidated reporting.
- (e) If you sell, store, deliver or transport natural gas or electricity to users or customers whether by mains, lines, or pipes located within this State or by any other means of delivery, check "YES".

Question 12:

If you intend to sell cigarettes in New Jersey, check "YES". If "YES", complete Form REG-L if you are requesting a wholesaler, distributor or manufacturer license application. Complete Form CM-100 if you are applying for a retailer or vending machine license. You will be sent the appropriate license/license application after these forms are processed.

Question 13:

- (a) If you are a distributor or wholesaler of tobacco products other than cigarettes, check "YES". Examples of tobacco products are: cigars, little cigars, cigarillos, chewing tobacco, pipe tobacco, smoking tobacco, tobacco substitutes and snuff. Cigarettes are exempt from the Tobacco Products Wholesale Sales and Use Tax.
- (b) If the distributor or wholesaler has not collected the Tobacco Products Wholesale Sales and Use Tax from the retailer or consumer, the retailer or consumer is responsible for remitting the compensating use tax on the price paid or charged directly to the Division of Taxation within 20 days of the date the tax was required to be paid.

Question 14:

If you are a manufacturer, wholesaler, distributor or retailer of "litter-generating products", check "YES". Litter-generating products are: food, soft drinks and carbonated water, beer, wine, distilled spirits, glass containers, metal containers, plastic or fiber containers, groceries, drugstore sundries, cigarettes and tobacco products, motor vehicle tires, newsprint and magazine paper stock, paper products and household paper, and cleaning agents and toiletries.

Question 15:

If you are an owner or operator of a sanitary landfill facility in New Jersey, check "YES" and indicate the facility number and type as classified by the New Jersey Department of Environmental Protection. Registration instructions for the Solid Waste Services and Landfill Closure and Contingency taxes will be forwarded.

Question 16:

- (a) If you operate a facility that has the total combined capacity to store 200,000 gallons or more of petroleum products, check "YES".
- (b) If you operate a facility that has the total combined capacity to store 20,000 gallons of hazardous chemicals, check "YES".
- (c) If you store petroleum products or hazardous chemicals at a public storage terminal, check "YES", and enter the name of the terminal. A Spill Compensation and Control Tax registration application will be forwarded.

Question 17

- (a) If your company will be involved with the sale or transport of motor fuels and/or petroleum, check "YES". If "YES", complete Form REG-L if you are requesting a wholesaler, distributor, import, export, seller/use, gasoline jobber, or storage facility operator license application. Complete Form CM-100 if you are applying for a retail dealer or transport license. You will be sent the appropriate license/license application after these forms are processed.
- (b) If your company is engaged in refining and/or distributing petroleum products for distribution in this State, or importing petroleum products into New Jersey for consumption in New Jersey, check "YES". If you have checked "YES", complete Form REG-L and return it with your completed NJ-REG.
- (c) If you checked "YES", you will be sent a Direct Payment Permit application.

Question 18:

If you will be providing goods or services to casino licensees or acting as a contractor or subcontractor to the State or its agencies, check the "YES" box.

Question 19:

Businesses involved in the rental of motor vehicles (less than 28 day agreements), including passenger autos, trucks and trailers designed for use on the highways, other than those used for the transportation of commercial freight, are subject to the payment of a \$2 per day Domestic Security Fee. If eligible, a business must check YES and go to <http://www.state.nj.us/treasury/taxation/prntmisc.htm> for instructions on how to report and pay the fee quarterly either electronically or by phone (Form DSF-100). See Technical Bulletin 47(R) on this topic at: <http://www.state.nj.us/treasury/taxation/publtb.htm>.

Question 20:

Businesses engaged in the rental of rooms in a hotel, motel, bed & breakfast or similar facility are required to collect a State Occupancy Fee of 5% as of 7-1-04. In addition, a Municipal Occupancy Tax of up to 3% must also be collected, if enacted by the municipality where the facility is located. If such a facility, check YES. You will receive the HM-100 return, which must be filed with payment by the 20th of each month. For additional information on the Fee and a list of municipalities that have enacted the Tax, go to: <http://www.state.nj.us/treasury/taxation/hotelfeeinfo.htm>

Question 21:

Businesses that hold an outdoor advertising license or permit issued by the New Jersey DOT are subject to the 6% Outdoor Advertising Fee imposed on gross amounts collected for the sale of advertising space. If you have such a license or permit, check YES. You will receive the OA-100 return which is due on a quarterly basis. For additional information on the Fee, go to: www.state.nj.us/treasury/taxation.

Question 22:

If you sell new tires, or sell or lease motor vehicles, you must check YES. You will receive information regarding the collection of the Motor Vehicle Tire Fee.

Question 23:

If you provide such services, check YES and indicate the type of business, service or practice you are engaged in (e.g. plastic surgery, electrolysis, beauty salon/spa, hair replacement facility, hospital)

Question 24:

If you are you a telephone exchange company or a mobile telecommunications carrier which provides voice grade access telephone numbers or service lines as part of that telephone exchange service, thereby providing access to 9-1-1 service through the public switched network, you must check YES. You will receive the ERF-100 return which is due on a quarterly basis.

Question 25:

Contact Person: Enter the name, title, telephone number and e-mail address of the contact person who will answer questions regarding the registration application.

Signature: The application **must be signed and dated** by the owner if a sole proprietorship, or in the case of a corporation, by the president, vice-president, secretary, treasurer, comptroller, or other duly authorized officer. Unsigned applications cannot be processed and will be returned.

TABLE A - NEW JERSEY BUSINESS CODES (continued)

Enter one of the following four-digit numbers on page 17, Block I to indicate the product group or service of your business:

Code	Description	Code	Description	Code	Description
5312	Fast Food (Burgers, Chicken, Hot Dogs, Tacos, etc.)	5504	Limited Price Variety Store	5202	Recreational Vehicles, Campers
5823	Fencing	5814	Lumber	5639	Religious Articles, Clothing and Related
5507	Flea Markets	5503	Mail Order House	5310	Restaurants (With Liquor)
5611	Flowers and Related Merchandise	5302	Meat and Fish	5308	Restaurants, Diners, Eateries (No Liquor)
5300	Food	5101	Men's and Boy's Clothing and/or Accessories	5807	Roofing Materials
5106	Footwear	5505	Merchandise Vending Machine Operator	5403	Second Hand Items/Antiques
5103	Formal Wear (Tuxedos, Bridal Gowns)	5111	Millinery and Accessories	5822	Siding
5303	Fruit and Vegetables, Produce Stands	5626	Miscellaneous Decorative & Display Materials	5620	Signs and Advertising Displays
5609	Fuel (Bottled Gas, Kerosene, Charcoal, etc.)	5600	Miscellaneous Products	5636	Soaps, Detergents, etc.
5400	Furniture	5621	Models and Hobby Related Merchandise	5307	Specialty Foods (Charles Chips)
5108	Furriers	5638	Monuments, Caskets & Related Merchandise	5605	Sporting Goods and Related Merchandise
5500	General Merchandise	5201	Motor Vehicle Dealers (New and /or Used Autos)	5603	Stamps, Coins, Gold, Precious Metals, etc.
5615	Gifts, Souvenirs	5207	Motorboats	5613	Stationery, Greeting Cards, School Supplies
5301	Groceries Including Delicatessens	5209	Motorcycles, Minibikes	5624	Telephones, Telecommunications Equipment
5634	Hair Grooming Supplies	5215	Mufflers	5625	Textiles and Related Products
5813	Hardware	5606	Musical Instruments and Related Merchandise	5629	Tile and Ceramic Merchandise
5315	Health Foods	5318	Non-Alcoholic Beverages	5203	Tires
5810	Heating, Ventilation & Air Conditioning	5402	Office Furniture, Equipment and Supplies	5612	Tobacco Products
5401	Household Furniture & Furnishings	5616	Optical Goods	5632	Toys and Games
5610	Ice	5803	Paint, Wallpaper	5210	Trailers
5311	Ice Cream Products	5633	Paintings, Sculpture and Related Artwork	5214	Transmissions
5619	Industrial Supplies	5628	Paper and Packaging Products	5212	Trucks, Truck Parts
5618	Industrial Tools and Equipment, Machinery	5635	Perfumes and Cosmetics	5109	Uniforms
5820	Iron and Steel	5640	Pet Supplies	5816	Well Drilling, Water Pumps
5608	Jewelry	5313	Pizzerias	5811	Windows, Doors, Glass
5406	Lamps, Lights, Shades	5802	Plumbing Materials	5102	Women's and Girl's Clothing and/or Accessories
5617	Leather Goods and Luggage	5623	Pools and Related Accessories		

TABLE B - NEW JERSEY COUNTY / MUNICIPALITY CODES
Enter the Appropriate Four-Digit Number in the Boxes Provided on Page 17, Item J.

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		0501	Avalon Bor.	HUDSON COUNTY	
0115	Longport Bor.	0301	Bass River Twp.	0502	Cape May City	0901	Bayonne City
0116	Margate City	0302	Beverly City	0503	Cape May Point Bor.	0902	East Newark Bor.
0117	Mullica Twp.	0303	Bordentown City	0504	Dennis Twp.	0903	Guttenberg Town
0118	Northfield City	0304	Bordentown Twp.	0505	Lower Twp.	0904	Harrison Town
0119	Pleasantville City	0305	Burlington City	0506	Middle Twp.	0905	Hoboken City
0120	Port Republic City	0306	Burlington Twp.	0507	North Wildwood City	0906	Jersey City City
0121	Somers Point City	0307	Chesterfield Twp.	0508	Ocean City City	0907	Kearny Town
0122	Ventnor City	0308	Cinnaminson Twp.	0509	Sea Isle City City	0908	North Bergen Twp.
0123	Weymouth Twp.	0309	Delanco Twp.	0510	Stone Harbor Bor.	0909	Secaucus Town
BERGEN COUNTY				0511	Upper Twp.	0910	Union City City
0201	Allendale Bor.	0310	Delran Twp.	0512	West Cape May Bor.	0911	Weehawken Twp.
0202	Alpine Bor.	0311	Eastampton Twp.	0513	West Wildwood Bor.	0912	West New York
0203	Bergenfield Bor.	0312	Edgewater Park Twp.	0514	Wildwood City	HUNTERDON COUNTY	
0204	Bogota Bor.	0313	Evesham Twp.	0515	Wildwood Crest Bor.	1001	Alexandria Twp.
0205	Carlstadt Bor.	0314	Fieldsboro Bor.	0516	Woodbine Bor.	1002	Bethlehem Twp.
0206	Cliffside Park Bor.	0315	Florence Twp.	CUMBERLAND COUNTY			
0207	Closter Bor.	0316	Hainesport Twp.	0601	Bridgeton City	1003	Bloomsbury Bor.
0208	Cresskill Bor.	0317	Lumberton Twp.	0602	Commercial City	1004	Califon Bor.
0209	Demarest Bor.	0318	Mansfield Twp.	0603	Deerfield Twp.	1005	Clinton Town
0210	Dumont Bor.	0319	Maple Shade Twp.	0604	Downe Twp.	1006	Clinton Twp.
0211	Elmwood Park Bor.	0320	Medford Twp.	0605	Fairfield Twp.	1007	Delaware Twp.
0212	East Rutherford Bor.	0321	Medford Lakes Bor.	0606	Greenwich Twp.	1008	East Amwell Twp.
0213	Edgewater Bor.	0322	Moorestown Twp.	0607	Hopewell Twp.	1009	Flemington Bor.
0214	Emerson Bor.	0323	Mount Holly Twp.	0608	Lawrence Twp.	1010	Franklin Twp.
0215	Englewood City	0324	Mount Laurel Twp.	0609	Maurice River Twp.	1011	Frenchtown Bor.
0216	Englewood Cliffs Bor.	0325	New Hanover Twp.	0610	Millville City	1012	Glen Gardner Bor.
0217	Fair Lawn Bor.	0326	No. Hanover Twp.	0611	Shiloh Bor.	1013	Hampton Bor.
0218	Fairview Bor.	0327	Palmyra Bor.	0612	Stow Creek Twp.	1014	High Bridge Bor.
0219	Fort Lee Bor.	0328	Pemberton Bor.	0613	Upper Deerfield Twp.	1015	Holland Twp.
0220	Franklin Lakes Bor.	0329	Pemberton Twp.	0614	Vineland City	1016	Kingswood Twp.
0221	Garfield City	0330	Riverside Twp.	ESSEX COUNTY			
0222	Glen Rock Bor.	0331	Riverton Bor.	0701	Belleville Twp.	1017	Lambertville City
0223	Hackensack City	0332	Shamong Twp.	0702	Bloomfield Twp.	1018	Lebanon Bor.
0224	Harrington Park Bor.	0333	Southampton Twp.	0703	Caldwell Borough Twp.	1019	Lebanon Twp.
0225	Hasbrouck Heights Bor.	0334	Springfield Twp.	0704	Cedar Grove Twp.	1020	Milford Bor.
0226	Haworth Bor.	0335	Tabernacle Twp.	0705	East Orange City	1021	Raritan Twp.
0227	Hillsdale Bor.	0336	Washington Twp.	0706	Essex Fells Twp.	1022	Readington Twp.
0228	Hohokus Bor.	0337	Westampton Twp.	0707	Fairfield Twp.	1023	Stockton Bor.
0229	Leonia Bor.	0338	Willingboro Twp.	0708	Glen Ridge Twp.	1024	Tewksbury Twp.
0230	Little Ferry Bor.	0339	Woodland Twp.	0709	Irvington Twp.	1025	Union Twp.
0231	Lodi Bor.	0340	Wrightstown Bor.	0710	Livingston Twp.	1026	West Amwell Twp.
0232	Lyndhurst Twp.	CAMDEN COUNTY		0711	Maplewood Twp.	MERCER COUNTY	
0233	Mahwah Twp.	0401	Audubon Bor.	0712	Millburn Twp.	1101	East Windsor Twp.
0234	Maywood Bor.	0402	Audubon Park Bor.	0713	Montclair Twp.	1102	Ewing Twp.
0235	Midland Park Bor.	0403	Barrington Bor.	0714	Newark City	1103	Hamilton Twp.
0236	Montvale Bor.	0404	Bellmawr Bor.	0715	North Caldwell Twp.	1104	Hightstown Bor.
0237	Moonachie Bor.	0405	Berlin Bor.	0716	Nutley Twp.	1105	Hopewell Bor.
0238	New Milford Bor.	0406	Berlin Twp.	0717	Orange City Twp.	1106	Hopewell Twp.
0239	North Arlington Bor.	0407	Brooklawn Bor.	0718	Roseland Bor.	1107	Lawrence Twp.
0240	Northvale Bor.	0408	Camden City	0719	South Orange Village	1108	Pennington Bor.
0241	Norwood Bor.	0409	Cherry Hill Twp.	0720	Verona Twp.	1109	Princeton Bor.
0242	Oakland Bor.	0410	Chesilhurst Bor.	0721	West Caldwell Twp.	1110	Princeton Twp.
0243	Old Tappan Bor.	0411	Clementon Bor.	0722	West Orange Twp.	1111	Trenton City
0244	Oradell Bor.	0412	Collingswood Bor.	GLOUCESTER COUNTY			
0245	Palisades Park Bor.	0413	Gibbsboro Bor.	0801	Clayton Bor.	1201	Carteret Bor.
0246	Paramus Bor.	0414	Gloucester City	0802	Deptford Twp.	1202	Cranbury Twp.
0247	Park Ridge Bor.	0415	Gloucester Twp.	0803	East Greenwich Twp.	1203	Dunellen Bor.
0248	Ramsey Bor.	0416	Haddon Twp.	0804	Elk Twp.	1204	East Brunswick
0249	Ridgefield Bor.	0417	Haddonfield Bor.	0805	Franklin Twp.	1205	Edison Twp.
0250	Ridgefield Park Village	0418	Haddon Heights Bor.	0806	Glassboro Bor.	1206	Helmetta Bor.
0251	Ridgewood Village	0419	Hi Nella Bor.	0807	Greenwich Twp.	1207	Highland Park Bor.
0252	Riveredge Bor.	0420	Laurel Springs Bor.	0808	Harrison Twp.	1208	Jamesburg Bor.
0253	Rivervale Twp.	0421	Lawnside Bor.	0809	Logan Twp.	1209	Metuchen Bor.
0254	Rochelle Park Twp.	0422	Lindenwold Bor.	0810	Mantua Twp.	1210	Middlesex Bor.
0255	Rockleigh Bor.	0423	Magnolia Bor.	0811	Monroe Twp.	1211	Milltown Bor.
0256	Rutherford Bor.	0424	Merchantville Bor.	0812	National Park Bor.	1212	Monroe Twp.
0257	Saddle Brook Twp.	0425	Mt. Ephraim Bor.				
		0426	Oaklyn Bor.				

TABLE C - NAICS CODES

Enter the Appropriate Six-Digit Number in the Boxes Provided on Page 17, Item O.

Accommodation, Food Service, & Drinking Places:

Accommodation

721310 Rooming & boarding houses
721210 RV (recreational vehicle) parks & recreational camps
721100 Travel accommodation (including hotels, motels, & bed & breakfast inns)

Food Services & Drinking Places

722410 Drinking places (alcoholic beverages)
722110 Full-service restaurants
722210 Limited-service eating places
722300 Special food services (including food service contractors & caterers)

Administrative & Support and Waste Management & Remediation Services:

Administrative & Support Services

561430 Business service centers
561740 Carpet & upholstery cleaning services
561440 Collection agencies
561450 Credit bureaus
561410 Document preparation services
561300 Employment services
561710 Exterminating & pest control services
561210 Facilities support (management) services
561600 Investigation & security services
561720 Janitorial services
561730 Landscaping services
561110 Office administrative services
561420 Telephone call centers (including telephone answering services & telemarketing bureaus)
561500 Travel arrangement & reservation services
561490 Other business support services (including repossession services, court reporting, & stenotype services)
561790 Other services to buildings & dwellings
561900 Other support services (including packaging & labeling services, & convention & trade show organizers)

Waste Management & Remediation Services

562000 Waste management & remediation services

Agriculture, Forestry, Hunting & Fishing

112900 Animal production (including breeding of cats and dogs)
114110 Fishing
113000 Forestry & logging (including forest nurseries & timber tracts)
114210 Hunting & trapping

Support Activities for Agriculture & Forestry

115210 Support activities for animal production (including furrriers)
115110 Support activities for crop production (including cotton ginning, soil preparation, planting & cultivating)
115310 Support activities for forestry

Arts, Entertainment, & Recreation:

Amusement, Gambling, & Recreation Industries

713100 Amusement parks & arcades
713200 Gambling industries
713900 Other amusement & recreation services (including golf courses, skiing facilities, marinas, fitness centers, bowling centers, skating rinks, miniature golf courses)

Museums, Historical Sites, & Similar Institutions

712100 Museums, historical sites, & similar institutions

Performing Arts, Spectator Sports, & Related Industries

711410 Agents & managers for artists, athletes, entertainers, & other public figures
711510 Independent artists, writers, & performers
711100 Performing arts companies
711300 Promoters of performing arts, sports, & similar events
711210 Spectator sports (including professional sports clubs & racetrack operations)

Construction

233110 Land subdivision & land development
233300 Nonresidential building construction
233200 Residential building construction

Heavy Construction

234100 Highway, street, bridge, & tunnel construction
234900 Other heavy construction

Special Trade Contractors

235500 Carpentry & floor contractors
235710 Concrete contractors
235310 Electrical contractors
235400 Masonry, drywall, insulation, & tile contractors
235210 Painting & wall covering contractors
235110 Plumbing, heating, & air-conditioning contractors
235610 Roofing, siding & sheet metal contractors
235810 Water well drilling contractors
235900 Other special trade contractors

Educational Services

611000 Educational services (including schools, colleges, & universities)

Finance & Insurance:

Credit Intermediation & Related Activities

522100 Depository credit intermediation (including commercial banking, savings institutions, & credit unions)
522200 Nondepository credit intermediation (including sales financing & consumer lending)
522300 Activities related to credit intermediation (including loan brokers)
Insurance Agents, Brokers, & Related Activities
524210 Insurance agencies & brokers
524290 Other insurance related activities

Securities, Commodity Contracts, & Other Financial Investments & Related Activities

523140 Commodity contracts brokers
523130 Commodity contracts dealers
523110 Investment bankers & securities dealers
523210 Securities & commodity exchanges
523120 Securities brokers
523900 Other financial investment activities (including investment advice)

Ambulatory Health Care Services

621610 Home health care services
621510 Medical & diagnostic laboratories
621310 Offices of chiropractors

621210 Offices of dentists
621330 Offices of mental health practitioners (except physicians)
621320 Offices of optometrists
621340 Offices of physical, occupational & speech therapists, & audiologists
621111 Offices of physicians (except mental health specialists)
621112 Offices of physicians, mental health specialists
621391 Offices of podiatrists
621399 Offices of all other miscellaneous health practitioners
621400 Outpatient care centers
621900 Other ambulatory health care services (including ambulance services, blood, & organ banks)

Hospitals

622000 Hospitals

Nursing & Residential Care Facilities

623000 Nursing & residential care facilities

Social Assistance

624410 Child day care services
624200 Community food & housing, & emergency & other relief services
624100 Individual & family services
624310 Vocational rehabilitation services

Information

511000 Publishing industries

Broadcasting & Telecommunications

513000 Broadcasting & telecommunications

Information Services & Data Processing Services

514210 Data processing services
514100 Information services (including news syndicates, libraries, & on-line information services)

Motion Picture & Sound Recording

512100 Motion picture & video Industries (except video rental)
512200 Sound recording industries

Manufacturing

315000 Apparel mfg.
312000 Beverage & tobacco product mfg.
334000 Computer & electronic product mfg.
335000 Electrical equipment, appliance, & component mfg.
332000 Fabricated metal product mfg.
337000 Furniture & related product mfg.
333000 Machinery mfg.
339110 Medical equipment & supplies mfg.
322000 Paper mfg.
324100 Petroleum & coal products mfg.
326000 Plastics & rubber products mfg.
331000 Primary metal mfg.
323100 Printing & related support activities
313000 Textile mills
314000 Textile product mills
336000 Transportation equipment mfg.
321000 Wood product mfg.
339900 Other miscellaneous mfg.

Chemical Manufacturing

325100 Basic chemical mfg.
325500 Paint, coating, & adhesive mfg.
325300 Pesticide, fertilizer, & other agricultural chemical mfg.
325410 Pharmaceutical & medicine mfg.
325200 Resin, synthetic rubber, & artificial & synthetic fibers & filaments mfg.

325600 Soap, cleaning compound, & toilet preparation mfg.
325900 Other chemical product & preparation mfg.

Food Manufacturing

311110 Animal food mfg.
311800 Bakeries & tortilla mfg.
311500 Dairy product mfg.
311400 Fruit & vegetable preserving & specialty food mfg.
311200 Grain & oilseed milling
311610 Animal slaughtering & processing
311710 Seafood product preparation & packaging
311300 Sugar & confectionery product mfg.
311900 Other food mfg. (including coffee, tea, flavorings, & seasonings)

Leather & Allied Product Manufacturing

316210 Footwear mfg. (including leather, rubber, & plastics)
316110 Leather & hide tanning & finishing
316900 Other leather & allied product mfg.

Nonmetallic Mineral Product Manufacturing

327300 Cement & concrete product mfg.
327100 Clay product & refractory mfg.
327210 Glass & glass product mfg.
327400 Lime & gypsum product mfg.
327900 Other nonmetallic mineral product mfg.

Mining

212110 Coal mining
212200 Metal ore mining
212300 Nonmetallic mineral mining & quarrying
211110 Oil & gas extraction
213110 Support activities for mining

Other Services:

Personal & Laundry Services

812111 Barber shops
812112 Beauty salons
812220 Cemeteries & crematories
812310 Coin-operated laundries & drycleaners
812320 Drycleaning & laundry services (except coin-operated) (including laundry & drycleaning drop off & pickup sites)
812210 funeral homes & funeral services
812330 Linen & uniform supply
812113 Nail salons
812930 Parking lots & garages
812910 Pet care (except veterinary) services
812920 Photofinishing
812190 Other personal care services (including diet & weight reducing centers)
812990 All other personal services

Repair & Maintenance

811120 Automotive body, paint, interior, & glass repair
811110 Automotive mechanical & electrical repair & maintenance
811310 Commercial & industrial machinery & equipment (except automotive & electronic) repair & maintenance
811210 Electronic & precision equipment repair & maintenance
811430 Footwear & Leather goods repair
811410 Home & garden equipment & appliance repair & maintenance
811420 Reupholstery & furniture repair

TABLE C - NAICS CODES

Enter the Appropriate Six-Digit Number in the Boxes Provided on Page 17, Item O.

811190 Other automotive repair & maintenance (including oil change & lubrication shops & car washes)	444110 Home centers	453210 Office supplies & stationery stores	422600 Chemical & allied products
81490 Other personal & household goods repair & maintenance	444200 Lawn & garden equipment & supplies stores	453910 Pet & pet supplies stores	422210 Drugs & druggists' sundries
	444120 Paint & wallpaper stores	453310 Used merchandise stores	422500 Farm product raw materials
	444190 Other building materials dealers	453990 All other miscellaneous store retailers (including tobacco, candle, & trophy shops)	422910 Farm supplies
Professional, Scientific, & Technical Services	Clothing & Accessories Stores	Nonstore Retailers	422930 Flower, nursery stock, & florists' supplies
541100 Legal services	448130 Children's & Infant's clothing stores	454110 Electronic shopping & mail-order houses	422400 Grocery & related products
541211 Office of certified public accountants	448150 Clothing accessories stores	454310 Fuel dealers	422950 Paint, varnish, & supplies
541214 Payroll services	448140 Family clothing stores	454210 Vending machine operators	422100 Paper & paper products
541213 Tax preparation services	448310 Jewelry stores	454390 Other direct selling establishments (including door-to-door retailing, frozen food plan providers, party plan merchandisers, & coffee-break service providers)	422700 Petroleum & petroleum products
541219 Other accounting services	448320 Luggage & leather goods stores		422990 Other miscellaneous nondurable goods
	448110 Men's clothing stores		999999 Unclassified establishments (unable to classify)
	448210 Shoe stores		
Architectural, Engineering, & Related Services	448120 Women's clothing stores	Transportation & Warehousing	
541310 Architectural services	448190 Other clothing stores	481000 Air transportation	
541350 Building inspection services		485510 Charter bus industry	
541340 Drafting services	Electronic & Appliance Stores	484110 General freight trucking, local	
541330 Engineering services	443130 Camera & photographic supplies stores	484120 General Freight trucking, long-distance	
541360 Geophysical surveying & mapping services	443120 Computer & software stores	485210 Interurban & rural bus transportation	
541320 Landscape architecture services	443111 Household appliance stores	486000 Pipeline transportation	
541370 Surveying & mapping (except geophysical) services	443112 Radio, television, & other electronics stores	482110 Rail transportation	
541380 Testing laboratories		487000 Scenic & sightseeing transportation	
		485410 School & employee bus transportation	
Computer Systems Design & Related Services	Food & Beverage Stores	484200 Specialized freight trucking (including household moving vans)	
541510 Computer systems design & related services	445310 Beer, wine, & liquor stores	485300 Taxi & limousine service	
Specialized Design Services	445220 Fish & seafood markets	485110 Urban transit systems	
541400 Specialized design services (including interior, industrial, graphic, & fashion design)	445230 Fruit & vegetable markets	483000 Water transportation	
	445100 Grocery stores (including supermarkets & convenience stores without gas)	485990 Other transit & ground passenger transportation	
	445210 Meat markets	488000 Support activities for transportation (including motor vehicle towing)	
	445290 Other specialty food stores		
Other Professional, Scientific, & Technical Services	Furniture & Home Furnishing Stores	Couriers & Messengers	
541800 Advertising & related services	442110 Furniture stores	492000 Couriers & messengers	
541600 Management, scientific, & technical consulting services	442200 Home furnishings stores		
541910 Market research & public opinion polling		Warehousing & Storage Facilities	
541920 Photographic services	Gasoline Stations	493100 Warehousing & storage (except lessors of miniwarehouses & self-storage units)	
541700 Scientific research & development services	447100 Gasoline stations (including convenience stores with gas)		
541930 Translation & interpretation services	General Merchandise Stores	Utilities	
541940 Veterinary services	452000 General merchandise stores	221000 Utilities	
541990 All other professional, scientific, & technical services			
	Health & Personal Care Stores	Wholesale Trade:	
Real Estate & Rental & Leasing:	446120 Cosmetics, beauty supplies, & perfume stores	Wholesale Trade, Durable Goods	
Real Estate	446130 Optical goods stores	421600 Electrical goods	
531100 Lessors of real estate (including miniwarehouses & self-storage units)	446110 Pharmacies & drug stores	421200 Furniture & home furnishing	
531210 Offices of real estate agents & brokers	446190 Other health & personal care stores	421700 Hardware, & plumbing & heating equipment & supplies	
531320 Offices of real estate appraisers		421940 Jewelry, watch, precious stone, & precious metals	
531310 Real estate property managers	Motor Vehicle & Parts Dealers	421300 Lumber & other construction materials	
531390 Other activities related to real estate	441300 Automotive parts, accessories, & tire stores	421800 Machinery, equipment, & supplies	
	441222 Boat dealers	421500 Metal & mineral (except petroleum)	
Rental & Leasing Services	441221 Motorcycle dealers	421100 Motor vehicle & motor vehicle parts & supplies	
532100 Automotive equipment rental & leasing	441110 New car dealers	421400 Professional & commercial equipment & supplies	
532400 Commercial & industrial machinery & equipment rental & leasing	441210 Recreational vehicle dealers (including motor home & travel trailer dealers)	421930 Recyclable materials	
532210 Consumer electronics & appliances rental	441120 Used car dealers	421910 Sporting & recreational goods & supplies	
532220 Formal wear & costume rental	441229 All other motor vehicle dealers	421920 Toy & hobby goods & supplies	
532310 General rental centers		421990 Other miscellaneous durable goods	
532230 Video tape & disc rental	Sporting Goods, Hobby, Book, & Music Stores	Wholesale Trade, Nondurable Goods	
532290 Other consumer goods rental	451211 Book stores	422300 Apparel, piece goods, & notions	
	451120 Hobby, toy, & game stores	422800 Beer, wine, & distilled alcoholic beverage	
Religious, Grantmaking, Civic, Professional, & Similar Organizations	451140 Musical instrument & supplies stores	422920 Books, periodicals, & newspapers	
813000 Religious, grantmaking, civic, professional, & similar organizations	451212 News dealers & newsstands		
	451220 Prerecorded tape, compact disc, & record stores		
Retail Trade:	451130 Sewing, needlework, & piece goods stores		
Building Material & Garden Equipment & Supplies Dealers	451110 Sporting goods stores		
444130 Hardware stores	Miscellaneous Store Retailers		
	453920 Art dealers		
	453110 Florists		
	453220 Gift, novelty, & souvenir stores		
	453930 Manufactured (mobile) home dealers		

