

BUSINESS REGISTRATION APPLICATION

MAIL TO:
CLIENT REGISTRATION
PO BOX 252
TRENTON, NJ 08646-0252

OVERNIGHT DELIVERY:
CLIENT REGISTRATION
33 West State St 3rd FL
TRENTON, NJ 08608

Hotline
(609) 292-9292

www.nj.gov/treasury/revenue/

*** NO FEE REQUIRED ***

Please read instructions carefully before filling out this form
ALL SECTIONS MUST BE FULLY COMPLETED

REGISTRATION DETAIL

A. Please indicate the reason for your filing this application:

- Original application for a new business
- Moved previously registered business to new location (REG-C-L can be used in lieu of NJ-REG)
- Amended application for an existing business
Reason(s) for amending application: _____
- Application for an additional location of an existing registered business
- Applying for a Business Registration Certificate Employer of Domestic Household Employee(s)
- Withholding for Employee(s) residing in NJ (Not doing business or employing in NJ)

B. FEIN # OR Soc. Sec. # of Owner

Check Box if "Applied for"

C. Name _____
(If your business entity is a Corporation, LLC, LLP, LP or Non-Profit Organization, give entity name. IF NOT, give Name of Owner or Partners)

D. Trade Name _____

E. Business Location: (Do not use P.O. Box for Location Address) F. Mailing Name and Address: (if different from business address)

Street _____
City _____ State
Zip Code
(Give 9-digit Zip)

(See instructions for providing alternate addresses)

Name _____
Street _____
City _____ State
Zip Code
(Give 9-digit Zip)

BUSINESS DETAIL

G. Beginning date for this business: _____ / _____ / _____ (see instructions) O/C _____
month day year

- H. Type of ownership (check one):
- NJ Corporation Sole Proprietor Partnership Out-of-State Corporation LLP Other _____
 - Limited Partnership LLC (1065 Filer) LLC (1120 Filer) LLC (Single Member) S Corporation (You must complete page 41)

I. New Jersey Business Code (see instructions) Domestic (Household Employer)

FOR OFFICIAL USE ONLY

J. County / Municipality Code (see instructions) K. County _____ DLN _____
(New Jersey only)

L. Will this business be SEASONAL? Yes No

If YES - Circle months business will be open:

JAN FEB MAR APR MAY JUN JUL AUG SEPT OCT NOV DEC

M. If an ENTITY (Item C) complete the following:

Date of Incorporation: _____ / _____ / _____
month day year

State of Incorporation Fiscal month

NJ Business/Corp. #

Is this a Subsidiary of another corporation? YES NO

If YES, give name and Federal ID# of parent: _____

N. Standard Industrial Code (If known) O. NAICS (If known)

P. Provide the following information for the owner, partners or responsible corporate officers. (If more space is needed, attach rider)

OWNERSHIP DETAIL

NAME (Last Name, First, MI)	SOCIAL SECURITY NUMBER TITLE	HOME ADDRESS (Street, City, State, Zip)	PERCENT OF OWNERSHIP

BE SURE TO COMPLETE NEXT PAGE

Each Question Must Be Answered Completely

1. a. Have you or will you be paying wages, salaries or commissions to employees working in New Jersey within the next 6 months? Yes No
 Give date of first wage or salary payment: _____
 Month / Day / Year
- If you answered "No" to question 1.a., please be aware that if you begin paying wages you are required to notify the Client Registration Bureau at PO Box 252, Trenton NJ 08646-0252, or phone (609)-292-9292.
- b. Give date of hiring first NJ employee: _____
 Month / Day / Year
- c. Date cumulative gross payroll exceeds \$1,000 _____
 Month / Day / Year
- d. Will you be paying wages, salaries or commissions to New Jersey residents working outside New Jersey? Yes No
- e. Will you be the payer of pension or annuity income to New Jersey residents? Yes No
- f. Will you 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? Yes No
- g. Is this business a PEO (Employee Leasing Company)? (If yes, see page 6) Yes No
2. Did you acquire Substantially all the assets; Trade or business; Employees; of any previous employing units? Yes No
 If answer is "No", go to question 4.
 If answer is "Yes", indicate by a check whether in whole or in part, and list business name, address and registration number of predecessor or acquired unit and the date business was acquired by you. (If more than one, list separately. Continue on separate sheet if necessary.)
- | | | | |
|-----------------------------|------------------------|--------------------------------------------|---------------------|
| Name of Acquired Unit _____ | N.J. Employer ID _____ | ACQUIRED | PERCENTAGE ACQUIRED |
| _____ | _____ | <input type="checkbox"/> Assets | _____ % |
| Address _____ | Date Acquired _____ | <input type="checkbox"/> Trade or Business | _____ % |
| _____ | _____ | <input type="checkbox"/> Employees | _____ % |
3. Subject to certain regulations, the law provides for the transfer of the predecessor's employment experience to a successor where the whole of a business is acquired from a subject predecessor employer. The transfer of the employment experience is required by law.
 Are the predecessor and successor units owned or controlled by the same interests? Yes No
4. Is your employment agricultural? Yes No
5. Is your employment household? Yes No
 a. If yes, please indicate the date in the calendar quarter in which gross cash wages totaled \$1,000 or more _____
 Month / Day / Year
6. Are you a 501(c)(3) organization? Yes No
 If "Yes", to apply for sales tax exemption, obtain form REG-1E at http://www.state.nj.us/treasury/taxation/pdf/other_forms/sales/reg1e.pdf
7. Were you subject to the Federal Unemployment Tax Act (FUTA) in the current or preceding calendar year? Yes No
 (See instruction sheet for explanation of FUTA) If "Yes", indicate year: _____
8. a. Does this employing unit claim exemption from liability for contributions under the Unemployment Compensation Law of New Jersey? Yes No
 If "Yes," please state reason. (Use additional sheets if necessary.) _____
- b. If exemption from the mandatory provisions of the Unemployment Compensation Law of New Jersey is claimed, does this employing unit wish to voluntarily elect to become subject to its provisions for a period of not less than two complete calendar years? Yes No
9. Type of business 1. Manufacturer 2. Service 3. Wholesale
 4. Construction 5. Retail 6. Government
- Principal product or service in New Jersey only _____
 Type of Activity in New Jersey only _____
10. List below each place of business and each class of industry in New Jersey, even though you may have only one place of business or engage in only one class of industry.
- a. Do you have more than one employing facility in New Jersey Yes No

NJ WORK LOCATIONS (Physical location, not mailing address)		NATURE OF BUSINESS (See Instructions)			No. of Workers at Each Location and/in Each Class of Industry
Street Address, City, Zip Code	County	NAICS Code	Principal Product or Service Complete Description	%	

(Continue on separate sheet, if necessary)

BE SURE TO COMPLETE NEXT PAGE



TAXES OF THE STATE OF NEW JERSEY

The following outline provides basic information regarding taxes imposed by the State of New Jersey and administered by the Division of Taxation and the Division of Revenue which a new business may be responsible for collecting and paying.

NEW JERSEY GROSS INCOME TAX (N.J.S.A. 54:A:1-1 *et seq.*)

Personal income tax is imposed on the New Jersey taxable income of resident and nonresident individuals, estates and trusts for taxable years ending on or after July 1, 1976. Residents are subject to tax on all income, regardless of where it was earned, while nonresidents are only subject to tax on income derived from sources within New Jersey.

The withholding requirements apply to every New Jersey employer making payment of taxable wages. For New Jersey Gross Income Tax purposes, the term "employer" includes organizations that may be exempt from Federal income tax or New Jersey Corporation Business Tax, such as religious organizations and governmental agencies.

Generally, anything regarded as "wages" for Federal withholding purposes is subject to withholding for the New Jersey Income Tax. Every taxpayer is required to file a quarterly return of tax withheld (NJ-927) for each calendar quarter. Some taxpayers are also required to file a monthly remittance (NJ-500). Taxpayers classified as "weekly payers" must remit payment of withholdings by means of Electronic Funds Transfer (EFT) on the Wednesday of the week following the week in which the taxes were withheld. Taxpayers not classified as weekly payers must remit the tax withheld with their withholding return either monthly or quarterly, depending on the amount of withholding liability.

RECIPROCAL AGREEMENT (NJ & PA Residents Only)

Under the Reciprocal Tax Agreement, the compensation derived by residents of either state (New Jersey or Pennsylvania) will be subject to income tax only in the state of residence including compensation income derived from sources within the other state.

Compensation that is limited to the provisions of the Reciprocal Agreement means salaries, wages, tips, fees, commissions, bonuses and other remuneration received for services rendered. Businesses or professional income earned by a resident of either state is not covered by the Reciprocal Agreement and is subject to the income tax of the state in which it is earned.

UNEMPLOYMENT & DISABILITY TAXES -

If you are employing, or expect to employ, one or more persons, you should notify the Division of Revenue so that a determination can be made as to whether or not you are subject to the law. Under the law (N.J.S.A 43:21-19(h1) *et seq.*) it is your responsibility to make the fact known.

Determination of Liability - If you start a business and employ one or more individuals and pay wages of \$1,000 or more in a calendar year, you may be subject to the law.

If you acquire the organization, trade or business, or substantially all the assets of an employing unit which is already subject to the law, you immediately become a subject employer.

If you are subject to the provisions of the Federal Unemployment Tax Act (FUTA) you automatically become subject under the law, unless the services performed are specifically excluded under the New Jersey law. An employing unit 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.

Note: Agricultural Employers - You are liable for contributions on wages paid to agricultural employees if:

1. You were already a registered employer, or
2. Not registered, you were or became subject to the Law, having paid wages of \$1,000 or more in a calendar year to one or more workers for services performed in a non-agricultural business operation, or

3. You acquired the organization, trade or business, or substantially all the assets of an employing unit already subject to the law, or
4. You are subject to the Federal Unemployment Tax Act, or
5. Not subject under the above provisions, you:
 - a. Paid gross cash remuneration of \$20,000 or more to individuals employed in agricultural labor during any calendar quarter, or
 - b. Employed ten or more individuals in agricultural labor, regardless of whether they were employed at the same moment of time, for some portion of a day in each of 20 different calendar weeks, whether or not such weeks were consecutive.

Special Employers - Under certain circumstances, a crew leader who provides a crew to an agricultural employer, can be considered the employer of the crew for unemployment tax purposes. The agreement between the crew leader and entity must comply with all Federal and State regulations and the crew leader must be registered under the New Jersey Crew Leader Registration Act. For further information contact any Regional Office.

Domestic Employers - In order for you to become subject to the law, you must have paid gross cash wages of at least \$1,000 to domestic labor in a calendar quarter.

The State of New Jersey and its political subdivisions are subject to the law.

SET OFF OF INDIVIDUAL LIABILITY (N.J.S.A. 54A:9-7 *et seq.*)

Public Laws of 1981, Chapter 239, provides the authority for the New Jersey Department of Treasury to apply or cause to be applied any monies due a taxpayer as a Gross Income Tax refund or Homestead Property Tax Rebate, or both, if necessary, toward satisfaction of any indebtedness that the taxpayer may have outstanding to any agency or institution of the New Jersey State Government or the Federal Internal Revenue Service.

CORPORATION BUSINESS TAX (N.J.S.A. 54:10A-1 *et seq.*)

The Corporation Business Tax Act imposes a franchise tax for the privilege of having or exercising a corporate charter, deriving income or doing business, employing or owning capital or property or maintaining an office in New Jersey. The tax also applies to foreign corporations falling into one of the following categories:

- * Holds a general Certificate of Authority issued by the Division of Revenue to do business in New Jersey, or
- * Holds a certificate, license, or other authorization issued by another New Jersey department or agency authorizing it to engage in business within New Jersey, or
- * Employs or owns capital in New Jersey, or
- * Employs or owns property in New Jersey, or
- * Maintains an office in New Jersey, or
- * Derives receipts from sources in New Jersey, or
- * Engages in contacts in New Jersey, or
- * Does business in New Jersey.

Returns are required to be filed on or before the 15th day of the fourth month following the close of the taxpayer's accounting period.

Every corporation must, before commencing to do business in this State, obtain a Corporate Charter from the Division of Revenue.

NEW JERSEY S CORPORATIONS

Chapter 173, P.L. 1993, provides that a corporation may elect to be treated as a New Jersey S Corporation. A corporation may make the elec-

tion to be treated as a New Jersey S Corporation only if the corporation is or will be an S Corporation pursuant to Section 1361 of the Federal Internal Revenue Code, and each initial shareholder of the corporation consents to the election and the jurisdiction requirements by submitting the S Corporation election form (CBT-2553).

NOTICE OF BUSINESS ACTIVITIES REPORTING ACT

(N.J.S.A. 14A:13-14 to 14A:13-23)

Foreign corporations which carry on any activity or own or maintain any property in this state, unless specifically exempted, must file an annual Notice of Business Activities Report. No report is necessary if the foreign corporation has received a Certificate of Authority to do business in New Jersey or has filed a timely return as required under the Corporation Business Tax or the Corporation Income Tax Acts.

The failure of a foreign corporation to file a timely report may prevent the use of the courts in New Jersey for all contracts executed and all causes of action that arose at any time prior to the end of the last accounting period for which the corporation failed to file a required timely report.

CORPORATION BANKING AND FINANCIAL BUSINESS TAX

(N.J.S.A. 54:10A-1 *et seq.*)

Banking and financial businesses that operate as corporate entities are subject to the provisions of the New Jersey Corporation Business Tax Act. For a calendar year operation, a Banking and Financial Corporation Return (BFC-1) is due on the 15th day of April or the 15th day of the fourth month after the close of the fiscal year.

SALES AND USE TAX (N.J.S.A. 54:32B-1 *et seq.*)

A tax is imposed on the receipts from every retail sale or rental of tangible personal property, food and beverage sold by restaurants or caterers, and charges for admissions and occupancies of hotel rooms except as otherwise provided in the Act. The tax is also imposed on the receipts from every sale except for resale of certain services as enumerated in the Act including installing, repairing or maintaining tangible or real property, storage services, telecommunications, direct-mail advertising processing.

Lessors are liable for tax at the time a lease is executed, based on either the purchase price of the property or the total of the lease payments attributable to the lease of the property. Tax must be paid with the next sales and use tax remittance or return due after the lease is executed.

A use tax is imposed on items acquired for use in this State on which a sales tax would be due but has not been paid.

The Law exempts most necessities such as food purchased for home preparation and consumption, prescription drugs, ordinary clothing and footwear, professional and personal services and utilities such as water, steam, and fuel.

The Act further provides tax exemptions for certain items and services when used or consumed under specifically defined conditions or circumstances.

The sales tax is imposed on the consumer; however, every person required to collect any tax imposed by this Act shall be personally liable for collecting and remitting such tax.

Persons required to collect the tax and persons issuing exemption certificates must complete the Registration Application (NJ-REG).

All vendors are required to file quarterly returns (Form ST-50) **electronically**, and some vendors may also have to file monthly returns (ST-51).

SALEM COUNTY (N.J.S.A. 54:32B-8.45 *et seq.*)

Certain sales made by businesses located in Salem County are taxable at a reduced sales tax rate.

To qualify for the rate, the sale must be made from a place of business regularly operated by the vendor for the purpose of making retail sales at which items are regularly exhibited and offered for retail sale and which is not utilized primarily for the purpose of catalogue or mail order sales. Also, merchandise must be ordered or picked up in person by the purchaser at the place of business in Salem County. Salem County vendors file the ST-450 return.

ATLANTIC CITY LUXURY SALES TAX (N.J.S.A. 40:48-8.15 *et seq.*)

Atlantic City imposes a tax on specified retail sales or sales at retail occurring within the city limits.

"Retail sale" or "sale at retail" is defined to include:

- Any sale in the ordinary course of business for consumption of whiskey, beer or other alcoholic beverages by the drink in restau-

rants, cafes, bars, hotels, and similar establishments:

- Any cover, minimum, entertainment or other similar charge made to any patron of any restaurant, cafe, bar, hotel or other similar establishment;
- The hiring (with or without service) of any room in any hotel, inn, rooming or boarding house;
- the hiring of any rolling chair, beach chair or cabana; and
- Admissions to any theater, moving picture, pier, exhibition or place of amusement.

Vendors are required to be licensed.

Sales to or by the State of New Jersey or its political subdivisions, sales exempt under Federal law, and sales by a church or bona fide nonprofit charitable association are exempt.

The ST-250 return is required to be filed by vendors on or before the 20th day of each month covering receipts for the preceding calendar month. Taxes are paid by the purchaser to the vendor who remits the tax to the State. Payment accompanies the return.

CAPE MAY COUNTY TOURISM SALES TAX (N.J.S.A. 40:54D-1 *et seq.*)

The Tourism Improvement and Development District Act authorizes qualified municipalities to levy an additional sales tax on predominantly tourism-related retail sales. The retail sales to be taxed include admissions, hotel occupancies, food and drink sold in restaurants, or similar establishments.

To qualify for the additional sales tax, all such retail sales must be taxable under the Sales and Use Tax Act (P.L. 1966, c. 30; N.J.S.A. 54:32B-1 *et seq.*). The local sales tax would "piggyback" onto the State sales tax which would be collected by the Division of Revenue and placed in a special reserve fund to pay principal and interest on bonds and notes issued by the tourism authority for financing tourism promotion activities and projects within the district. Businesses that make sales of tourism related items will file the ST-350 return on a monthly basis.

URBAN ENTERPRISE ZONE (N.J.S.A. 52:27H-60 *et seq.*)

The Urban Enterprise Zone Act authorizes certain tax benefits for businesses designated as "qualified" by the Department of Commerce and Economic Development. These tax benefits are covered under the Sales and Use Tax Act and the Corporation Business Tax Act.

Application can be made with the Division of Revenue for these benefits only after the business has been designated as "qualified" by the Department of Commerce and Economic Development.

STATE OCCUPANCY FEE AND MUNICIPAL OCCUPANCY TAX

(N.J.S.A. 40:48E-1 *et seq.*)

As of August 1, 2003, there is a State Occupancy Fee imposed on the rental of a room in a hotel, motel or similar facility, other than for assembly purposes. The rate in all municipalities other than Newark, Jersey City, Atlantic City, Wildwood, Wildwood Crest and North Wildwood was 7% as of August 1, 2003, and is reduced to 5% as of July 1, 2004. The State Occupancy Fee in those specific municipalities remains constant at 1%, except for the Wildwoods, where it is 3.15%. In addition, each municipality may adopt an ordinance imposing a Municipal Occupancy Tax which can be imposed at a rate of up to 1% as of August 1, 2003, and up to 3% as of July 1, 2004.

There is an exemption from the State Occupancy Fee and Municipal Occupancy Tax for rentals by agencies and instrumentalities of the federal government, agencies, instrumentalities and political subdivisions of the State of New Jersey and the United Nations and similar organizations. Holders of an Exempt Organization Certificate (ST-5) are not exempt from the Occupancy Fee or Tax.

All businesses engaged in renting rooms in a hotel or similar facility must file the HM-100 Return by the 20th of each month and report and remit the State Occupancy Tax and the Municipal Occupancy Fee, if applicable. The HM-100 is also available on the Division's website.

ALCOHOLIC BEVERAGE TAX (N.J.S.A. 54:43-1 et seq.)

The Alcoholic Beverage Tax Act imposes taxes on alcoholic beverages.

The Alcoholic Beverage Tax is to be paid by manufacturers, wholesalers and other persons licensed by the Division of Alcoholic Beverage Control.

Retail licenses are authorized and issued by municipalities of New Jersey.

CIGARETTE TAX (N.J.S.A. 54:40A-1 et seq.)

A tax is imposed on the sale, use or possession for sale or use within New Jersey of all cigarettes. License fees are payable by distributors, wholesalers, manufacturers, retailers and vending machine retailers.

MOTOR FUELS TAX (N.J.S.A. 54:39-1 et seq.)

The motor fuels tax is imposed on fuel used or consumed in New Jersey. The motor fuels tax is imposed on the consumer, but is precollected pursuant to the terms of the "Motor Fuels Tax Act" P.L. 2010, c.22 (C.54:39 101 et. seq.) for the facility and convenience of the consumer.

NOTE: Motor Fuels Use Tax (N.J.S.A. 54:39A-1 et seq.) is administered by the New Jersey Division of Motor Vehicles and imposes a fuel use tax on certain commercial and omnibus vehicles. This tax is based on the amount of motor fuels used in their operations within New Jersey. For further information, contact the New Jersey Division of Motor Vehicles, 20 S. Montgomery Street, Trenton, New Jersey 08660 or at www.state.nj.us/mv/s/.

INSURANCE PREMIUMS TAX (N.J.S.A. 54:16-1 et seq., 16A-1 et seq., 54:18A-1 et seq., 54:17-4 et seq.)

Insurance Premiums Tax applies to premiums collected on insurance risks in this State during the preceding calendar year. The tax applies to every stock, mutual and assessment insurance company organized or existing under any general or special law of this State or any other state or foreign country transacting business in this State.

Taxable premiums of life insurance companies include all gross contract premiums except premiums for reinsurance and annuity considerations, less certain specified deductions. Non-life companies generally are taxed upon gross premiums and assessments except reinsurance premiums less certain deductions.

An annual premium tax return, reporting the tax liability for the preceding calendar year, must be filed and the tax paid by March 1 of each year. The March 1 return must also include a prepayment of the current year's tax liability equivalent to 50% of the prior year's tax liability. An additional prepayment of the current year's liability, also equivalent to 50% of the prior year's tax liability, is due June 1 of each year.

A tax on the premiums for fire insurance written by a company not organized under the laws of New Jersey must be reported and paid to the treasurer of a duly incorporated firemen's relief association in which the fire insurance risk is located by March 1 of each year, covering the preceding calendar year. The company must also report these premiums on the annual premium tax return. A deduction for the amount of tax paid directly to a firemen's relief association(s) applicable to the calendar year covered by the annual premium tax return is allowed.

A tax on the three year average underwriting profits on ocean marine insurance is reported to the Commissioner of Insurance by April 1 of each year.

A tax on premiums charged for surplus lines coverage is collected from the insured by the surplus lines agent.

Insurance companies may also be subject to retaliatory tax under certain provisions in the law (N.J.S.A. 17:32-15. 17B:23-5).

REALTY TRANSFER FEE (N.J.S.A. 46:15-5)

Recording of deeds which transfer title to real property in New Jersey is subject to the Realty Transfer Fee. The fee is collected by the County Clerk or County Registrar of Deeds when the deed is presented for recording in the county in which the transfer of title occurred.

PUBLIC UTILITY FRANCHISE TAX (N.J.S.A. 54:30A-49 et seq.)

The Public Utility Franchise and Gross Receipts Taxes apply to persons, co-partnerships, associations, and corporations, other than those specifically exempted, operating as sewerage or water companies or providing sewerage and water service in the State of New Jersey.

Inquiries concerning this tax should be directed to the Public Utility

Tax Section of the Division of Taxation at (609) 633-2576.

LOCAL PROPERTY TAX (N.J.S.A. 54:4-1 et seq.)

The Local Property Tax is measured by property values and is apportioned among taxpayers according to the assessed value of taxable property owned by each taxpayer. The tax applies to real estate and tangible personal property of telephone and telegraph companies and messenger systems.

The property tax is a local tax assessed and collected by municipalities for the support of municipal and county governments and local school districts. No part of it is used for support of State government.

SPILL COMPENSATION AND CONTROL TAX

(N.J.S.A. 58:10-23.11 et seq.)

The Spill Compensation and Control Tax is imposed upon the transfer of petroleum products and other hazardous substances, as determined by the New Jersey Department of Environmental Protection, within New Jersey.

The tax is payable by:

- a. the operator or owner of the receiving major facility or vessel on a transfer of a hazardous substance from a major facility or vessel; or
- b. the operator or owner of the transferring New Jersey major facility on a transfer of a previously untaxed nonpetroleum hazardous substance to a nonmajor facility; or
- c. the owner of a hazardous substance transferred to a public storage terminal from a major facility or vessel.

A major facility is a facility with a storage capacity of 200,000 gallons or more for all hazardous substances, including petroleum products, or a storage capacity of 20,000 gallons or more of nonpetroleum hazardous substances.

The SCC-5 return is required to be filed on or before the 20th day of each month for the preceding month's hazardous substance transfers.

LITTER CONTROL FEE (N.J.S.A. 13:1E-213 through 13:1E-223)

The Clean Communities and Recycling Grant Act, imposes an annual Litter Control Fee on all gross receipts from wholesale sales and on all gross receipts from retail sales of litter-generating products sold within or into New Jersey by each person engaged in business in the State as a manufacturer, wholesaler, distributor, or retailer of such products. **Any retailer with less than \$500,000 in annual retail sales of litter-generating products or any "eat-in" restaurant (with take-out sales less than 1/2 of all sales) is excluded from this fee for that calendar year.** Annual returns (LF-5) are required to be filed on or before March 15 of each year.

Litter-generating products are: beer and other malt beverages, cigarette and tobacco products, cleaning agents and toiletries, distilled spirits, food for human or pet consumption, glass containers sold as such, groceries, metal containers sold as such, motor vehicle tires, newsprint and magazine paper stock, nondrug drugstore sundry products, paper products and household paper other than roll stock and wood pulp, plastic or fiber containers made of synthetic material and sold as such, soft drinks and carbonated waters, and wine.

SANITARY LANDFILL TAXES

All sanitary landfill taxes are reportable on one consolidated Sanitary Landfill Tax Return (Form SLT-5).

The Consolidated Sanitary Landfill Tax Return (Form SLT-5) must be filed by the 20th day of the month following that in which tax liability was first incurred and monthly thereafter.

LANDFILL CLOSURE AND CONTINGENCY TAX

(N.J.S.A. 13:1E-100 et seq.)

The Landfill Closure and Contingency Tax is levied upon the owner or operator of every sanitary landfill facility located in New Jersey on all solid waste accepted for disposal.

The Act also requires the sanitary landfill facility owner or operator to establish an escrow account, administered by the New Jersey Department of Environmental Protection, and to deposit into the account \$1.00 per ton of all solid waste accepted for disposal.

SOLID WASTE SERVICES TAX (N.J.S.A. 13:1E-138a)

The Solid Waste Services Tax is levied on the owner or operator of

every sanitary landfill facility in New Jersey on all solid waste accepted for disposal.

The revenue collected from the Solid Waste Services Tax will be deposited in the Solid Waste Services Tax fund to be administered by the New Jersey Department of Environmental Protection.

PETROLEUM PRODUCTS GROSS RECEIPTS TAX

(N.J.S.A. 54:15b-1 *et seq.*)

The Petroleum Products Gross Receipts Tax imposes a tax on (a) the gross receipts derived or gallons sold from the first sale of petroleum products made to points in New Jersey, and (b) the dollar consideration given or contracted to be given for petroleum products imported or caused to be imported for use or consumption within New Jersey.

Receipts from (a) the sale of home heating oil and propane gas used exclusively for residential use, and (b) the sale of petroleum products to governmental entities and exempt organizations are exempt. This exemption does not extend to home heating oil and propane gas for commercial use.

Monthly remittances (PPT-41) and Quarterly reconciliation returns (PPT-40) are required to be filed no later than the 25th day of the month following the end of the month the tax was collected.

TOBACCO PRODUCTS WHOLESALE SALES AND USE TAX

(N.J.S.A. 54:40B-1 *et seq.*)

The Tobacco Products Wholesale Sales and Use Tax is imposed on sales of all tobacco products (excluding cigarettes as defined in N.J.S.A. 54:40A-2) by a wholesaler or distributor.

Distributors and wholesalers who also sell tobacco products at retail or otherwise use the tobacco products must pay a compensating use tax on the wholesale sales price of the products.

Monthly returns (TP-20) are required to be filed no later than the 20th day of the month following the month the tax was collected.

DOMESTIC SECURITY FEE

(N.J.S.A. App. A:9-78)

The Domestic Security Fee Act, imposes a \$5.00 per day fee on motor vehicle rental companies for each day or part thereof that a motor vehicle is rented for the transportation of persons and non-commercial freight, for a period of not more than 28 days. The fee, which must be designated as the "Domestic Security Fee" in the rental agreement, is separate from and in addition to any sales tax imposed on the rental transaction and is not to be included in the receipts subject to sales tax liability assessed pursuant to the "Sales and Use Tax Act," P.L.1966, c.30 (C.54:32B-1 *et seq.*).

The fee must be reported on return form DSF-100 which is filed telephonically or by using an internet based application on the Division of Taxation website. The quarterly return must be filed whether or not there are any fees due for the quarter. See the Technical Bulletin on this fee at: www.state.nj.us/treasury/taxation/publtb.htm

NEW JERSEY MOTOR VEHICLE TIRE FEE

(N.J.S.A. 54:32F-1)

As of August 1, 2004, a fee of \$1.50 per tire is imposed on the retail sale of new motor vehicle tires, including tires that are a component part of a motor vehicle that is sold or leased. The Motor Vehicle Tire Fee is imposed on those transactions that are subject to the New Jersey Sales Tax Act. Thus, it is not imposed on sales made to federal or state governmental agencies and entities, qualified exempt organizations; sales for an exempt use; sales to nonresidents. See the Division's July 1, 2004 Notice for additional information about the Motor Vehicle Tire Fee and valid exemptions at: www.state.nj.us/treasury/taxation

COSMETIC MEDICAL PROCEDURES GROSS RECEIPTS TAX

(N.J.S.A. 54:32E-1)

Effective September 1, 2004, the law imposes a 6% cosmetic medical procedures gross receipts tax (CMPGRT) on the purchase of certain "cosmetic medical procedures," which are medical procedures performed primarily in order to improve a person's appearance. The tax does not apply to procedures that significantly serve to prevent or treat illness or disease or to correct abnormalities caused by birth defects, developmental abnormalities, trauma, tumors, infection or disease, or to promote proper functioning of the body. The tax also applies to the sale of goods and of facility occupancies (e.g., hospital or clinic stays) that are required for or directly associated with the taxable cosmetic medical procedure.

Providers of the taxable cosmetic medical procedures, or related goods or occupancies, must collect the CMPGRT from the person on whom the taxable procedure is performed. The 6% tax is calculated on the amount charged to the subject of the taxable procedure for the procedure, or for the associated goods or occupancies. Providers of taxable cosmetic medical procedures, goods, and occupancies may include, but are not limited to, surgeons, dermatologists, electrologists, spas, hair replacement facilities, salons, hospitals, and clinics that may at some time perform cosmetic medical procedures or provide the subject with medical facility occupancies or goods required for or directly associated with such procedures.

Every quarter, on the 20th of the month following the end of the quarter, providers must file a quarterly cosmetic medical procedures gross receipts tax return, CMPT-100, via either Internet or telephone, and at that time must remit any CMPGRT tax collected during the quarter

EMERGENCY PREPAREDNESS AND 9-1-1 SYSTEM ASSESSMENT

(N.J.S.A. 52:17C-17 *et seq.*)

The "Emergency Preparedness and 9-1-1 System Assessment" fee of \$.90 is to be charged by:

- Mobile telecommunications companies for each voice grade access service number as part of mobile telecommunications service provided to a customer billed by or for the customer's home service provider and provided to a customer with a place of primary use in this State, and
- Telephone exchange companies for each telephone voice grade access service line provided as part of that telephone exchange service.

The law became effective July 1, 2004 for mobile telecommunications and August 1, 2004 for PBX Systems.

The fee must be reported on return form ERF-100 which is required to be filed on or before the 20th day of the month following the close of the calendar quarter and must be filed by phone. Payments must be made by electronic check, electronic funds transfer, or credit card.

For more information on the "Emergency Preparedness and 9-1-1 System Assessment" fee, please see "Notice to Telecommunications Providers" available on the Division's website found at <http://www.state.nj.us/treasury/taxation/pdf/911fee.pdf>

SPORTS AND ENTERTAINMENT FACILITY TAX-MILLVILLE

(N.J.S.A. 341B-193)

Signed into law on January 26, 2007. Known as the "Sports and Entertainment District Urban Revitalization Act," the legislation authorizes a governing body of an eligible municipality to establish a sports and entertainment district within that municipality. By city ordinance, approval was granted for the development of the New Jersey Motorsports Park ("Motorsports Park") located in Millville. The act authorizes the establishment of one or more new local taxes and dedicates the revenue from some or all of those taxes to financing projects in the sports and entertainment district. A new 2% local tax has been imposed in the Millville Sports and Entertainment District on receipts from sales (including rentals) of tangible personal property, food and drink, rents for hotel occupancies, and admission charges. For more information, please see Technical Bulletin 61 at <http://www.nj.gov/treasury/taxation/pdf/pubs/tb/tb61.pdf>

NEW WITHHOLDING REQUIREMENT FOR CONTRACTOR SERVICES

(N.J.S.A. 54A:7-1)

Effective January 1, 2007 Chapter 85, P.L. 2006 requires persons, other than a governmental entity, homeowner or tenant, maintaining an office or transacting business in New Jersey and making payments for services to certain unincorporated construction contractors and unregistered individuals to withhold New Jersey Gross Income Tax at the rate of 7% from those payments. See N.J.S.A. 54A:7-1. For more information regarding the New Withholding Requirement for Contractor Services, information is available on the Division's website found at <http://www.state.nj.us/treasury/taxation/index.html?noticegit.htm~mainFrame>

NJ-REG-I INSTRUCTIONS (11-06) 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 veterans' organizations that need sales tax exemption should complete an REG-1E application; see "Item A" below for details.** 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
33 WEST STATE ST, 5th FLOOR
TRENTON, NJ 08608

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.

PAGE 17 INSTRUCTIONS

Item A Check the appropriate box to indicate reason for filing the application. Nonprofits that are 501(c)(3), volunteer fire, veterans' or PTO organizations and need sales tax exemption file Form REG-1E. The REG-1E (including Q & A's) is available through the Forms Request System at 800-323-4400 or 609-826-4400 (choose option 4, then 9); or at www.state.nj.us/treasury/taxation/exemption.htm.

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 a full year, check **NO**. If this is a seasonal business, check the "YES" box and circle the months the business will be 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.

PAGE 18 INSTRUCTIONS -

Question 1:

- 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)-292-9292.
- If 1(a) is "YES", enter the date you hired your 1st New Jersey employee.
- 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.
- If you will be paying wages, salaries or commissions to New Jersey residents working outside New Jersey, check "YES".
- 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.
- 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.)
- 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 must receive the transfer of the predecessor's employment experience. The transfer of employment experience is required by law.

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 (e.g. fuel oil). Please briefly describe the type of activity your business is engaged in (e.g. 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, etc.), 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, etc.

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.

PAGE 19 INSTRUCTIONS

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. You will be sent a motor fuel license application (MFA-1) after these forms are processed. You can also obtain the MFA-1 at the Division of Taxation's web site www.state.nj/treasury/taxation/prmtmf.shtml.
- (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 \$5 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:

For businesses that operate in the Sports and Entertainment District in Millville NJ, a new 2% local tax has been imposed on receipts from sales (including rentals) of tangible personal property, food and drink, rents for hotel occupancies, and admission charges.

Taxpayers subject to the tax must file a quarterly SETMI Return, (Form SM-100) and remit any tax due on or before the 20th day of month following the end of the calendar quarter. For more information on the tax, please go to <http://www.state.nj.us/treasury/taxation/pdf/pubs/tb/tb61.pdf> and for filing information, please go to www.nj.gov/treasury/taxation/pdf/other_forms/misc/sm100in.pdf

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 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

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

MISCELLANEOUS WITHHOLDER CODES		Code	Description	Code	Description	
Code	Description	1207	Motorboats	2711	Coin Operated Laundries	
2781	Pension Plan Withholders	1209	Motorcycles, Minibikes	2602	Computer Hardware, Software, Internet	
2779	Employer of Domestic Household Employees	1215	Mufflers	2754	Consulting Services (All Types)	
MANUFACTURING BUSINESS CODES		1606	Musical Instruments & Related Merchandise	2107	Custom Clothing & Tailoring	
1631	Aircraft and Related Supplies	1318	Non-Alcoholic Beverages	2761	Data Processing	
1314	Alcoholic Beverages/Liquor	1402	Office Furniture and Furnishings	2709	Dry Cleaning	
1100	Apparel	1616	Optical Goods	2708	Duplicating, Photocopying	
1404	Appliances, Housewares, Linens	1803	Paint, Wallpaper and Decorating	2903	Electric	
1622	Art, Mechanical Drawing & Related Supplies	1633	Paintings, Sculpture and Related Artwork	2905	Electric and Gas	
1815	Asphalt	1628	Paper and Packaging Products	2630	Electronic Equipment	
1405	Audio/Visual (TV, Stereo, Records, CD)	1635	Perfumes and Cosmetics	2779	Employer of Domestic/Household Employees	
1208	Auto Parts and Related Products/Accessories	1640	Pet Supplies	2745	Employment Agencies	
1220	Auto Windows/Glass	1313	Pizza	2715	Entertainment (Amusement, Circus, Movies, & Sports)	
1200	Automotive	1802	Plumbing Materials	2718	Equipment Rental/Leasing	
1306	Baked Goods	1623	Pools and Related Accessories	2607	Farm & Garden Equipment & Supplies	
1637	Bicycles and Related Merchandise	1202	Recreational Vehicles, Campers	2300	Food	
1604	Books, Magazines, Periodicals, Newspapers	1807	Roofing Materials	2106	Footwear	
1316	Bottled Water	1822	Siding (Aluminum, Brickface, Stucco)	2737	Funeral Services	
1809	Building Materials and Supplies	1620	Signs and Advertising Displays	2400	Furniture	
1800	Building/Construction	1636	Soaps, Detergents, etc.	2904	Gas	
1213	Buses, Bus Parts	1307	Specialty Foods	2204	Gasoline Service Station	
1614	Cameras, Photo Equipment and Supplies	1605	Sporting Goods and Related Merchandise	2736	Governmental Services	
1304	Candy, Nuts and Confectionery	1603	Stamps, Coins, Gold, Precious Metals, etc.	2749	Graphics	
1104	Children's & Infants' Clothing and/or Accessories	1613	Stationery, Greeting Cards, School Supplies	2762	Hair Salons, Hair Dressers, Barber Shops	
1602	Computer Hardware, Software	1906	Steam	2752	Health Clubs/Programs (Exercise, Tanning, Diet)	
1808	Concrete	1902	Telegraph	2759	Hospitals, Clinics, Institutions	
1627	Containers (Industrial/Commercial)	1901	Telephone	2701	Hotels & Motels	
1110	Costumes	1624	Telephones, Telecommunications Equipment	2768	Import/Export	
1107	Custom Clothing and Tailoring	1625	Textiles and Related Products	2618	Industrial Tools & Equipment, Machinery	
1305	Dairy Products	1629	Tile and Ceramic Merchandise	2755	Instructions (Dancing, Driving, etc.)	
1601	Drugs & Medical Supplies, Medical Equipment	1203	Tires	2732	Insurance	
1502	Dry Goods	1612	Tobacco Products	2729	Interior Cleaning/Janitorial, Rug Cleaning	
1903	Electric	1632	Toys and Games	2756	Interior Decorator	
1905	Electric and Gas	1210	Trailers	2742	Investment/Financial Services (Pension Plans)	
1804	Electrical Materials	1214	Transmissions	2608	Jewelry	
1630	Electronic Equipment	1212	Trucks, Truck Parts	2725	Junk Dealers	
1812	Energy Conservation Related	1109	Uniforms	2721	Landscaping, Lawn Service, Gardening	
1105	Family Clothing	1900	Utilities	2617	Leather Goods and Luggage	
1607	Farm and Garden Equipment and Supplies	1907	Water	2726	Linen Service & Rentals	
1823	Fencing	1816	Well Drilling, Water Pumps	2771	Locksmith	
1611	Flowers and Related Merchandise	1811	Windows, Doors, Glass	2728	Marinas, Boat & Dock Rentals, Bait	
1300	Food	1102	Women's & Girls' Clothing and/or Accessories	2730	Marine Maintenance & Repairs	
1106	Footwear	SERVICE BUSINESS CODES			2601	Medical Equipment
1103	Formal Wear (Tuxedos, Bridal Gowns, etc.)	2740	Accounting	2600	Miscellaneous Products	
1303	Fruit and/or Vegetables	2720	Advertising, Public Relations	2700	Miscellaneous Service	
1609	Fuel (Bottled Gas, Kerosene, Charcoal, etc.)	2631	Aircraft and Related Supplies	2753	Modeling Agencies	
1400	Furniture	2778	Alcoholic Beverage Pick-up & Transport	2621	Models & Hobby Related merchandise	
1108	Furriers	2775	Apartments, Condominiums, Homeowner Association	2638	Monuments, Caskets & Related Merchandise	
1904	Gas	2100	Apparel	2201	Motor Vehicle Dealers (New and/or Used Autos)	
1500	General Merchandise	2404	Appliances, Housewares	2207	Motorboats	
1615	Gifts, Souvenirs	2769	Appraising	2209	Motorcycles, Minibikes	
1301	Grocery Items	2741	Architecture & Engineering Services	2215	Mufflers	
1634	Hair Grooming Supplies	2717	Athletic Club (Spas, Gyms, etc.)	2606	Musical Instruments & Related Merchandise	
1813	Hardware	2405	Audio/Visual (TV, Stereo, Records, CD)	2719	Nursery, Day Care, Camps	
1315	Health Food Products	2217	Auto Body, Painting	2747	Nursing Homes & Convalescent Centers	
1810	Heating, Ventilation and Air Conditioning	2219	Auto Salvage/Junk Yard	2616	Optical Goods	
1401	Household Furniture and Furnishings	2218	Auto Upholstery, Vinyl	2731	Organizations (Scouts, Fraternal, etc.)	
1610	Ice	2220	Auto Windows/Glass	2758	Parking/Parking Lots	
1311	Ice Cream Products	2205	Automobiles	2757	Participating Sports (Golf, Bowling, etc.)	
1619	Industrial Supplies	2200	Automotive	2727	Pawn Brokers	
1618	Industrial Tools and Equipment, Machinery	2705	Banks	2710	Pest Control	
1820	Iron and Steel	2637	Bicycles & Related Merchandise	2723	Pet Grooming, Boarding, Training, Breeding	
1608	Jewelry	2213	Buses	2707	Photo Printing & Processing	
1406	Lamps, Lights, Shades	2751	Cable TV	2706	Photographic, Sound Studios	
1617	Leather Goods and Luggage	2614	Cameras, Photo Equipment & Supplies	2623	Pools & Related Accessories	
1814	Lumber	2216	Car Wash & Wax	2714	Printing and Publishing	
1302	Meat and /or Fish	2767	Casino/Casino Hotel	2739	Professional Legal Services	
1101	Men's and Boys' Clothing and/or Accessories	2317	Catering	2738	Professional Medical Services, Health Care	
1111	Millinery and Accessories	2764	Cemeteries, Crematories	2704	Public Warehousing/Storage	
1626	Miscellaneous Decorative & Display Materials	2744	Charter Fishing	2712	Radio and TV Repair	
1600	Miscellaneous Products					
1621	Models and Hobby Related Merchandise					
1638	Monuments, Caskets & Related Merchandise					
1201	Motor Vehicles					

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
2733	Real Estate	3105	Family Clothing	3900	Utilities
2202	Recreational Vehicles, Campers	3607	Farm & Garden Equipment & Supplies	3907	Water
2776	Recycling Related	3823	Fencing	3816	Well Drilling, Water Pumps
2401	Refinishing, Upholstery, etc.	3611	Flowers & Related Merchandise	3811	Windows, Doors, Glass
2702	Rooming & Boarding Houses	3300	Food	3102	Women's & Girls' Clothing and/or Accessories
2748	Safe Deposit Boxes (Post Office, Bank)	3106	Footwear		
2750	Security Services, Alarms	3103	Formal Wear (Tuxedos, Bridal Gowns, etc.)		
2773	Shipping & Mailing, Couriers	3303	Fruit and/or Vegetables	CONSTRUCTION BUSINESS CODES	
2620	Signs & Advertising Displays	3609	Fuel (Bottled Gas, Kerosene, Charcoal, etc.)	4815	Asphalt
2765	Snow Removal	3400	Furniture	4800	Building
2716	Social Club (Dating, etc.)	3108	Furriers	4806	Carpentering & Wood Flooring
2605	Sporting Goods & Related Merchandise	3904	Gas	4808	Concrete Work
2906	Steam	3500	General Merchandise	4817	Demolition, Excavation
2770	Surveying	3615	Gifts, Souvenirs	4821	Dry Wall, Plaster
2902	Telegraph	3301	Grocery Items	4804	Electrical Work
2901	Telephone	3634	Hair Grooming Supplies	4812	Energy Conservation
2624	Telephones, Telecommunications Equipment	3813	Hardware	4823	Fencing
2203	Tires	3315	Health Food Products	4801	General Building Contractor
2211	Towing	3810	Heating, Ventilation & Air Conditioning	4810	Heating & Air Conditioning
2632	Toys & Games	3401	Household Furniture & Furnishings	4820	Iron & Steel
2703	Trailer Parks & Camps	3610	Ice	4805	Masonry & Stonework
2210	Trailers	3311	Ice Cream Products	4818	Miscellaneous Construction & Repair
2214	Transmissions	3619	Industrial Supplies	4803	Painting, Paper Hanging & Decorating
2734	Transportation (Limousines, Chauffeurs, Taxis, Buses)	3618	Industrial Tools & Equipment, Machinery	4802	Plumbing
		3820	Iron & Steel	4807	Roofing
2724	Trash Removal	3608	Jewelry	4819	Septic & Cesspool
2722	Travel Agencies	3406	Lamps, Lights, Shades	4822	Siding (Aluminum, Brickface, Stucco)
2743	Trucking and Moving	3617	Leather Goods & Luggage	4816	Well Drilling
2212	Trucks	3814	Lumber	4811	Windows, Doors, Glass
2763	Unions	3302	Meat and/or Fish		
2713	Upholstery & Furniture Repair, Refinishing	3101	Men's & Boys' Clothing and/or Accessories	RETAIL BUSINESS CODES	
2900	Utilities	3111	Millinery & Accessories	5631	Aircraft & Related Supplies
2774	Valet	3626	Miscellaneous Decorative & Display Materials	5314	Alcoholic Beverages/Liquor
2760	Veterinarians, Animal Hospitals	3600	Miscellaneous Products	5508	Annual Shows
2772	Video Rentals & Related	3621	Models & Hobby Related Merchandise	5100	Apparel
2907	Water	3638	Monuments, Caskets & Related Merchandise	5404	Appliances, Housewares, Linens
2777	Water Systems Related (Purification, Pumps, etc.)	3201	Motor Vehicles	5622	Art, Mechanical Drawing & Related Supplies
		3207	Motorboats	5815	Asphalt
2766	Welding	3209	Motorcycles, Minibikes	5405	Audio/Visual (TV, Stereo, Records, CD, etc.)
2735	Window Washing	3215	Mufflers	5208	Auto Parts and Related Products/Accessories
2746	Word Processing, Typing, Addressing, etc.	3606	Musical Instruments & Related Merchandise	5218	Auto Upholstery, Vinyl
		3318	Non-Alcoholic Beverages	5220	Auto Windows/Glass
		3402	Office Furniture & Furnishings	5219	Automobile Junk/Scrap Yard
		3616	Optical Goods	5206	Automobile Rentals and Leasing
		3803	Paint, Wallpaper & Decorating	5200	Automotive
		3633	Paintings, Sculpture & Related Artwork	5306	Bakeries
		3628	Paper & Packaging Products	5309	Bars, Taverns, Pubs
		3635	Perfumes & Cosmetics	5637	Bicycles and Related Merchandise
		3640	Pet Supplies	5604	Books, Magazines, Periodicals, Newspapers
		3313	Pizza	5316	Bottled Water
		3802	Plumbing Materials	5800	Building
		3623	Pools & Related Accessories	5809	Building Materials and Supplies
		3202	Recreational Vehicles, Campers	5213	Buses, Bus Parts
		3639	Religious Articles, Clothing & Related	5614	Cameras, Photo Equipment and Supplies
		3807	Roofing Materials	5304	Candy, Nuts and Confectionery
		3403	Second Hand Items/Antiques	5317	Catering
		3822	Siding (Aluminum, Brickface, Stucco)	5104	Children's & Infants' Clothing and/or Accessories
		3620	Signs & Advertising Displays	5641	Collectors Items (Baseball Cards, Comics, etc.)
		3636	Soaps, Detergents, etc.	5602	Computer Hardware, Software
		3307	Specialty Foods	5808	Concrete
		3605	Sporting Goods & Related Merchandise	5627	Containers (Industrial/Commercial)
		3603	Stamps, Coins, Gold, Precious Metals, etc.	5110	Costumes
		3613	Stationery, Greeting Cards, School Supplies	5107	Custom Clothing and Tailoring
		3906	Steam	5305	Dairy Products
		3902	Telegraph	5501	Department Store
		3901	Telephone	5506	Direct Selling Organization (Amway, etc.)
		3624	Telephones, Telecommunications Equipment	5601	Drugs and Medical Supplies, Medical Equipment
		3625	Textiles & Related Products	5502	Dry Goods and General Merchandise
		3629	Tile & Ceramic Merchandise	5804	Electrical Materials
		3203	Tires	5630	Electronic Equipment
		3612	Tobacco Products	5812	Energy Conservation Related
		3632	Toys & Games	5105	Family Clothing
		3210	Trailers	5607	Farm and Garden Equipment and Supplies
		3214	Transmissions		
		3212	Trucks, Truck Parts		
		3109	Uniforms		
3631	WHOLESALE BUSINESS CODES				
3314	Aircraft & Related Supplies				
3100	Alcoholic Beverages/Liquor				
3404	Apparel				
3622	Appliances, Housewares, Linens				
3815	Art, Mechanical Drawing & Related Supplies				
3405	Asphalt				
3208	Audio/Visual (TV, Stereo, Records, DC, etc.)				
3220	Auto Parts & Related Products/Accessories				
3200	Auto Windows/Glass				
3306	Automotive				
3637	Baked Goods				
3604	Bicycles & Related Merchandise				
3316	Books, Magazines, Periodicals, Newspapers				
3809	Bottled Water				
3800	Building Materials & Supplies				
3213	Building/Construction				
3614	Buses, Bus Parts				
3304	Cameras, Photo Equipment & Supplies				
3104	Candy, Nuts & Confectionery				
3602	Children's & Infants' Clothing and/or Acces.				
3808	Computer Hardware, Software				
3627	Concrete				
3110	Containers (Industrial/Commercial)				
3305	Costumes				
3601	Dairy Products				
3502	Drugs & Medical Supplies, Medical Equipment				
3903	Dry Goods				
3905	Electric				
3804	Electric & Gas				
3630	Electrical Materials				
3812	Electronic Equipment				
	Energy Conservation Related				

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	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.		
		0311	Eastampton Twp.	0513	West Wildwood Bor.	0912	West New York		
		0312	Edgewater Park Twp.	0514	Wildwood City				
		0313	Evesham Twp.	0515	Wildwood Crest Bor.	HUNTERDON COUNTY			
		0314	Fieldsboro Bor.	0516	Woodbine Bor.	1001	Alexandria Twp.		
		0315	Florence Twp.			1002	Bethlehem Twp.		
		0316	Hainesport Twp.	CUMBERLAND COUNTY				1003	Bloomsbury Bor.
		0317	Lumberton Twp.	0601	Bridgeton City	1004	Califon Bor.		
		0318	Mansfield Twp.	0602	Commercial City	1005	Clinton Town		
		0319	Maple Shade Twp.	0603	Deerfield Twp.	1006	Clinton Twp.		
		0320	Medford Twp.	0604	Downe Twp.	1007	Delaware Twp.		
		0321	Medford Lakes Bor.	0605	Fairfield Twp.	1008	East Amwell Twp.		
		0322	Moorestown Twp.	0606	Greenwich Twp.	1009	Flemington Bor.		
		0323	Mount Holly Twp.	0607	Hopewell Twp.	1010	Franklin Twp.		
		0324	Mount Laurel Twp.	0608	Lawrence Twp.	1011	Frenchtown Bor.		
		0325	New Hanover Twp.	0609	Maurice River Twp.	1012	Glen Gardner Bor.		
		0326	No. Hanover Twp.	0610	Millville City	1013	Hampton Bor.		
		0327	Palmyra Bor.	0611	Shiloh Bor.	1014	High Bridge Bor.		
		0328	Pemberton Bor.	0612	Stow Creek Twp.	1015	Holland Twp.		
		0329	Pemberton Twp.	0613	Upper Deerfield Twp.	1016	Kingswood Twp.		
		0330	Riverside Twp.	0614	Vineland City	1017	Lambertville City		
		0331	Riverton Bor.			1018	Lebanon Bor.		
		0332	Shamong Twp.	ESSEX COUNTY				1019	Lebanon Twp.
		0333	Southampton Twp.	0701	Belleville Twp.	1020	Milford Bor.		
		0334	Springfield Twp.	0702	Bloomfield Twp.	1021	Raritan Twp.		
		0335	Tabernacle Twp.	0703	Caldwell Borough Twp.	1022	Readington Twp.		
		0336	Washington Twp.	0704	Cedar Grove Twp.	1023	Stockton Bor.		
		0337	Westampton Twp.	0705	East Orange City	1024	Tewksbury Twp.		
		0338	Willingboro Twp.	0706	Essex Fells Twp.	1025	Union Twp.		
		0339	Woodland Twp.	0707	Fairfield Twp.	1026	West Amwell Twp.		
		0340	Wrightstown Bor.	0708	Glen Ridge Twp.				
				0709	Irvington Twp.	MERCER COUNTY			
		CAMDEN COUNTY		0710	Livingston Twp.	1101	East Windsor Twp.		
		0401	Audubon Bor.	0711	Maplewood Twp.	1102	Ewing Twp.		
		0402	Audubon Park Bor.	0712	Millburn Twp.	1103	Hamilton Twp.		
		0403	Barrington Bor.	0713	Montclair Twp.	1104	Hightstown Bor.		
		0404	Bellmawr Bor.	0714	Newark City	1105	Hopewell Bor.		
		0405	Berlin Bor.	0715	North Caldwell Twp.	1106	Hopewell Twp.		
		0406	Berlin Twp.	0716	Nutley Twp.	1107	Lawrence Twp.		
		0407	Brooklawn Bor.	0717	Orange City Twp.	1108	Pennington Bor.		
		0408	Camden City	0718	Roseland Bor.	1109	Princeton Bor.		
		0409	Cherry Hill Twp.	0719	South Orange Village	1110	Princeton Twp.		
		0410	Cheshurst Bor.	0720	Verona Twp.	1111	Trenton City		
		0411	Clementon Bor.	0721	West Caldwell Twp.	1112	Robbinsville Twp.		
		0412	Collingswood Bor.	0722	West Orange Twp.	1113	West Windsor Twp.		
		0413	Gibbsboro Bor.			MIDDLESEX COUNTY			
		0414	Gloucester City	0801	Clayton Bor.	1201	Carteret Bor.		
		0415	Gloucester Twp.	0802	Deptford Twp.	1202	Cranbury Twp.		
		0416	Haddon Twp.	0803	East Greenwich Twp.	1203	Dunellen Bor.		
		0417	Haddonfield Bor.	0804	Elk Twp.	1204	East Brunswick		
		0418	Haddon Heights Bor.	0805	Franklin Twp.	1205	Edison Twp.		
		0419	Hi Nella Bor.	0806	Glassboro Bor.	1206	Helmetta Bor.		
		0420	Laurel Springs Bor.	0807	Greenwich Twp.	1207	Highland Park Bor.		
		0421	Lawnside Bor.	0808	Harrison Twp.	1208	Jamesburg Bor.		
		0422	Lindenwold Bor.	0809	Logan Twp.	1209	Metuchen Bor.		
		0423	Magnolia Bor.	0810	Mantua Twp.	1210	Middlesex Bor.		
		0424	Merchantville Bor.	0811	Monroe Twp.	1211	Milltown Bor.		
		0425	Mt. Ephraim Bor.	0812	National Park Bor.	1212	Monroe Twp.		
		0426	Oaklyn Bor.						

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
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 Long Hill Twp.		2117 Oxford Twp.
1301 Aberdeen Twp.	1431 Pequannock Twp.	SOMERSET COUNTY	2118 Hardwick Twp.
1302 Allenhurst Bor.	1432 Randolph Twp.	1801 Bedminster Twp.	2119 Phillipsburg Twp.
1303 Allentown Bor.	1433 Riverdale Bor.	1802 Bernards Twp.	2120 Pohatcong Twp.
1304 Asbury Park City	1434 Rockaway Bor.	1803 Bernardsville Bor.	2121 Washington Twp.
1305 Atlantic Highlands Bor.	1435 Rockaway Twp.	1804 Bound Brook Bor.	2122 Washington Twp.
1306 Avon-by-the-sea Bor.	1436 Roxbury Twp.	1805 Branchburg Twp.	2123 White Twp.
1307 Belmar Bor.	1437 Victory Gardens Bor.	1806 Bridgewater Twp.	
1308 Bradley Beach Bor.	1438 Washington Twp.	1807 Far Hills Bor.	
1309 Brielle Bor.	1439 Wharton Bor.	1808 Franklin Twp.	
1310 Colts Neck Twp.		1809 Green Brook Twp.	
1311 Deal Bor.	OCEAN COUNTY	1810 Hillsborough Twp.	
1312 Eatontown Bor.	1501 Barnegat Twp.	1811 Manville Bor.	
1313 Englishtown Bor.	1502 Barnegat Light Bor.	1812 Millstone Bor.	2200 ALABAMA
1314 Fair Haven Bor.	1503 Bay Head Bor.	1813 Montgomery Twp.	2300 ALASKA
1315 Farmingdale	1504 Beach Haven Bor.	1814 North Plainfield Bor.	2400 ARIZONA
1316 Freehold Bor.	1505 Beachwood Bor.	1815 Peapack-Gladstone Bor.	2500 ARKANSAS
1317 Freehold Twp.	1506 Berkeley Twp.	1816 Raritan Bor.	2600 CALIFORNIA
1318 Hazlet Twp.	1507 Brick Twp.	1817 Rocky Hill Bor.	2700 COLORADO
1319 Highlands Bor.	1508 Toms River Twp.	1818 Somerville Bor.	2800 CONNECTICUT
1320 Holmdel Twp.	1509 Eagleswood Twp.	1819 South Bound Brook Bor.	2900 DELAWARE
1321 Howell Twp.	1510 Harvey Cedars Bor.	1820 Warren Twp.	3000 DISTRICT OF COLUMBIA
1322 Interlaken Bor.	1511 Island Heights Bor.	1821 Watchung Bor.	3100 FLORIDA
1323 Keansburg Bor.	1512 Jackson Twp.		3200 GEORGIA
1324 Keyport Bor.	1513 Lacey Twp.	SUSSEX COUNTY	3300 HAWAII
1325 Little Silver Bor.	1514 Lakehurst Bor.	1901 Andover Bor.	3400 IDAHO
1326 Loch Arbour Village	1515 Lakewood Twp.	1902 Andover Twp.	3500 ILLINOIS
1327 Long Branch City	1516 Lavallette Bor.	1903 Branchville Bor.	3600 INDIANA
1328 Manalapan Twp.	1517 Little Egg Harbor Twp.	1904 Byram Twp.	3700 IOWA
1329 Manasquan Bor.	1518 Long Beach Twp.	1905 Frankford Twp.	3800 KANSAS
1330 Marlboro Twp.	1519 Manchester Twp.	1906 Franklin Bor.	3900 KENTUCKY
1331 Matawan Bor.	1520 Mantoloking Bor.	1907 Fredon Twp.	4000 LOUISIANA
1332 Middletown Twp.	1521 Ocean Twp.	1908 Green Twp.	4100 MAINE
1333 Millstone Twp.	1522 Ocean Gate Bor.	1909 Hamburg Bor.	4200 MARYLAND
1334 Monmouth Beach Bor.	1523 Pine Beach Bor.	1910 Hampton Twp.	4300 MASSACHUSETTS
1335 Neptune Twp.	1524 Plumsted Twp.	1911 Hardystown Twp.	4400 MICHIGAN
1336 Neptune City Bor.	1525 Pt. Pleasant Bor.	1912 Hopatcong Bor.	4500 MINNESOTA
1337 Ocean Twp.	1526 Pt. Pleasant Beach Bor.	1913 Lafayette Twp.	4600 MISSISSIPPI
1338 Oceanport Bor.	1527 Seaside Heights Bor.	1914 Montague Twp.	4700 MISSOURI
1339 Red Bank Bor.	1528 Seaside Park Bor.	1915 Newton Town	4800 MONTANA
1340 Roosevelt Bor.	1529 Ship Bottom Bor.	1916 Ogdensburg Bor.	4900 NEBRASKA
1341 Rumson Bor.	1530 South Toms River Bor.	1917 Sandyston Twp.	5000 NEVADA
1342 Sea Bright Bor.	1531 Stafford Twp.	1918 Sparta Twp.	5100 NEW HAMPSHIRE
1343 Sea Girt Bor.	1532 Surf City Bor.	1919 Stanhope Bor.	5300 NEW MEXICO
1344 Shrewsbury Bor.	1533 Tuckerton Bor.	1920 Stillwater Twp.	5400 NEW YORK
1345 Shrewsbury Twp.		1921 Sussex Bor.	5500 NORTH CAROLINA
1346 Lake Como Bor.	PASSAIC COUNTY	1922 Vernon Twp.	5600 NORTH DAKOTA
1347 Spring Lake Bor.	1601 Bloomingdale Bor.	1923 Walpack Twp.	5700 OHIO
1348 Spring Lake Heights Bor.	1602 Clifton City	1924 Wantage Twp.	5800 OKLAHOMA
1349 Tinton Falls Bor.	1603 Haledon Bor.		5900 OREGON
1350 Union Beach Bor.	1604 Hawthorne Bor.	UNION COUNTY	6000 PENNSYLVANIA
1351 Upper Freehold Twp.	1605 Little Falls Twp.	2001 Berkeley Heights Twp.	6100 RHODE ISLAND
1352 Wall Twp.	1606 North Haledon Bor.	2002 Clark Twp.	6200 SOUTH CAROLINA
1353 West Long Branch Bor.	1607 Passaic City	2003 Cranford Twp.	6300 SOUTH DAKOTA
	1608 Paterson City	2004 Elizabeth City	6400 TENNESSEE
MORRIS COUNTY	1609 Pompton Lakes Bor.	2005 Fanwood Bor.	6500 TEXAS
1401 Boonton Town	1610 Prospect Park Bor.	2006 Garwood Bor.	6600 UTAH
1402 Boonton Twp.	1611 Ringwood Bor.	2007 Hillside Twp.	6700 VERMONT
1403 Butler Bor.	1612 Totowa Bor.	2008 Kenilworth Bor.	6800 VIRGINIA
1404 Chatham Bor.	1613 Wanaque Bor.	2009 Linden City	6900 WASHINGTON
1405 Chatham Twp.	1614 Wayne Twp.	2010 Mountainside Bor.	7000 WEST VIRGINIA
1406 Chester Bor.	1615 West Milford Twp.	2011 New Providence Bor.	7100 WISCONSIN
1407 Chester Twp.	1616 Woodland Park Bor.	2012 Plainfield City	7200 WYOMING
1408 Denville Twp.		2013 Rahway City	7300 PUERTO RICO
1409 Dover Twp.	SALEM COUNTY	2014 Roselle Bor.	7400 NETHERLANDS
1410 East Hanover Twp.	1701 Alloway Twp.	2015 Roselle Park Bor.	7500 BELGIUM
1411 Florham Park Bor.	1702 Carneys Point Twp.	2016 Scotch Plains	7600 ARGENTINA
1412 Hanover Twp.	1703 Elmer Bor.	2017 Springfield Twp.	7700 CANADA
1413 Harding Twp.	1704 Elsinboro Twp.	2018 Summit City	7800 MEXICO
1414 Jefferson Twp.	1705 Lower Alloways Creek Twp.	2019 Union Twp.	7900 VIRGIN ISLANDS
1415 Kinnelon Bor.	1706 Mannington Twp.	2020 Westfield Town	8000 ENGLAND
		2021 Winfield Twp.	8100 CHINA
			8200 GERMANY
		WARREN COUNTY	8300 IRELAND
		2101 Allamuchy Twp.	8400 GREECE
		2102 Alpha Bor.	8500 ISRAEL

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 furriers)
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
316990 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)	444100 Home centers	453210 Office supplies & stationery stores	422600 Chemical & allied products
811490 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		422940 Tobacco & tobacco products
	448110 Men's clothing stores		422990 Other miscellaneous nondurable goods
	448210 Shoe stores		
Architectural, Engineering, & Related Services	448120 Women's clothing stores		999999 Unclassified establishments (unable to classify)
541310 Architectural services	448190 Other clothing stores		
541350 Building inspection services		Transportation & Warehousing	
541340 Drafting services	Electronic & Appliance Stores	481000 Air transportation	
541330 Engineering services	443130 Camera & photographic supplies stores	485510 Charter bus industry	
541360 Geophysical surveying & mapping services	443120 Computer & software stores	484110 General freight trucking, local	
541320 Landscape architecture services	443111 Household appliance stores	484120 General Freight trucking, long-distance	
541370 Surveying & mapping (except geophysical) services	443112 Radio, television, & other electronics stores	485210 Interurban & rural bus transportation	
541380 Testing laboratories		486000 Pipeline transportation	
	Food & Beverage Stores	482110 Rail transportation	
Computer Systems Design & Related Services	445310 Beer, wine, & liquor stores	487000 Scenic & sightseeing transportation	
541510 Computer systems design & related services	445220 Fish & seafood markets	485410 School & employee bus transportation	
Specialized Design Services	445230 Fruit & vegetable markets	484200 Specialized freight trucking (including household moving vans)	
541400 Specialized design services (including interior, industrial, graphic, & fashion design)	445100 Grocery stores (including supermarkets & convenience stores without gas)	485300 Taxi & limousine service	
	445210 Meat markets	485110 Urban transit systems	
	445290 Other specialty food stores	483000 Water transportation	
Other Professional, Scientific, & Technical Services	Furniture & Home Furnishing Stores	485990 Other transit & ground passenger transportation	
541800 Advertising & related services	442110 Furniture stores	488000 Support activities for transportation (including motor vehicle towing)	
541600 Management, scientific, & technical consulting services	442200 Home furnishings stores		
541910 Market research & public opinion polling	Gasoline Stations	Couriers & Messengers	
541920 Photographic services	447100 Gasoline stations (including convenience stores with gas)	492000 Couriers & messengers	
541700 Scientific research & development services	General Merchandise Stores		
541930 Translation & interpretation services	452000 General merchandise stores	Warehousing & Storage Facilities	
541940 Veterinary services		493100 Warehousing & storage (except lessors of miniwarehouses & self-storage units)	
541990 All other professional, scientific, & technical services	Health & Personal Care Stores		
	446120 Cosmetics, beauty supplies, & perfume stores	Utilities	
Real Estate & Rental & Leasing:	446130 Optical goods stores	221000 Utilities	
	446110 Pharmacies & drug stores		
Real Estate	446190 Other health & personal care stores	Wholesale Trade:	
531100 Lessors of real estate (including miniwarehouses & self-storage units)	Motor Vehicle & Parts Dealers	Wholesale Trade, Durable Goods	
531210 Offices of real estate agents & brokers	441300 Automotive parts, accessories, & tire stores	421600 Electrical goods	
531320 Offices of real estate appraisers	441222 Boat dealers	421200 Furniture & home furnishing	
531310 Real estate property managers	441221 Motorcycle dealers	421700 Hardware, & plumbing & heating equipment & supplies	
531390 Other activities related to real estate	441110 New car dealers	421940 Jewelry, watch, precious stone, & precious metals	
	441210 Recreational vehicle dealers (including motor home & travel trailer dealers)	421300 Lumber & other construction materials	
Rental & Leasing Services	441120 Used car dealers	421800 Machinery, equipment, & supplies	
532100 Automotive equipment rental & leasing	441229 All other motor vehicle dealers	421500 Metal & mineral (except petroleum)	
532400 Commercial & industrial machinery & equipment rental & leasing	Sporting Goods, Hobby, Book, & Music Stores	421100 Motor vehicle & motor vehicle parts & supplies	
532210 Consumer electronics & appliances rental	451211 Book stores	421400 Professional & commercial equipment & supplies	
532220 Formal wear & costume rental	451120 Hobby, toy, & game stores	421930 Recyclable materials	
532310 General rental centers	451140 Musical instrument & supplies stores	421910 Sporting & recreational goods & supplies	
532230 Video tape & disc rental	451212 News dealers & newsstands	421920 Toy & hobby goods & supplies	
532290 Other consumer goods rental	451220 Prerecorded tape, compact disc, & record stores	421990 Other miscellaneous durable goods	
	451130 Sewing, needlework, & piece goods stores		
Religious, Grantmaking, Civic, Professional, & Similar Organizations	451110 Sporting goods stores	Wholesale Trade, Nondurable Goods	
813000 Religious, grantmaking, civic, professional, & similar organizations		422300 Apparel, piece goods, & notions	
	Miscellaneous Store Retailers	422800 Beer, wine, & distilled alcoholic beverage	
Retail Trade:	453920 Art dealers	422920 Books, periodicals, & newspapers	
	453110 Florists		
Building Material & Garden Equipment & Supplies Dealers	453220 Gift, novelty, & souvenir stores		
444130 Hardware stores	453930 Manufactured (mobile) home dealers		