# STATE OF NEW JERSEY DIVISION OF TAXATION

#### APPLICATION FOR ST-5 EXEMPT ORGANIZATION CERTIFICATE

MAIL TO: NJ Division of Taxation Regulatory Services Branch PO Box 269 Trenton, NJ 08695-0269

Read Instructions Before Completing This Form ALL SECTIONS MUST BE FULLY COMPLETED

| OFFICIAL USE ONLY             |  |  |  |  |  |  |  |  |  |  |
|-------------------------------|--|--|--|--|--|--|--|--|--|--|
| DLN                           |  |  |  |  |  |  |  |  |  |  |
| Determination  Effective Date |  |  |  |  |  |  |  |  |  |  |

#### INSTRUCTIONS

This form, to apply for sales tax exemption, is only for **NONPROFITS** that are 501(c)(3) organizations (exclusively religious, charitable, educational, scientific or literary) or veterans', volunteer fire, emergency or PTA/PTO organizations. Other types of organizations - such as senior citizens, social, fraternal or recreational clubs, unions or business, civic or tenants' associations - do **not** qualify for exemption from sales tax and should not complete this form. An IRS 501(c)(3) determination must be submitted with this form or upon receipt, <u>except</u> for veterans', volunteer fire, emergency and PTA/PTO organizations, which should attach any IRS letter they have. Religious organizations not having an IRS letter should call us for more details. For information on 501(c)(3) letters, call the IRS at (877) 829-5500. For information on the procedure for this application, **SEE Q & A'S ON THE BACKSIDE OF THIS PAGE.** 

Organizations not qualifying for exemption that need to register for taxes should <u>not</u> complete this form but must complete an NJ-REG form, obtainable by calling 1-800-323-4400 or 609-826-4400. **DO NOT USE THIS FORM TO INCORPORATE**; for corporation information, call 609-292-9292.

|         | nd this <b>COMPLETED AND SIGNED</b> application <b>and the documents list</b><br>Taxation, PO Box 269, Trenton, NJ 08695-0269. Allow three weeks for pro- |                          |       |               |          |          |         |        |                     |       |      |       |
|---------|---|--------------------------|-------|---------------|----------|----------|---------|--------|---------------------|-------|------|-------|
| Α.      | Organization Name   | <b>B.</b> FEIN#          |       | (Fe           | <b>–</b> | Identifi | cation  | Numb   | per, if a           | ıny)  |      |       |
| C.      | Registered Corporate Alternate Name (if any)  | _ ` ''                   |       |               |          |          |         |        |                     |       |      |       |
|         |   | Name                     |       |               |          |          |         |        | <del></del>         |       |      |       |
| Ο.      | Physical Location: (An officer's address may be used)  Street   | Street                   |       |               |          |          |         |        |                     |       |      |       |
|         | City State Zip Code   | City                     |       |               |          | Sta      | e       | Z      | ip Cod              | e     |      |       |
| F.      | 1. Will you collect New Jersey Sales Tax? Yes No If yes, give date of first sale //   |                          |       |               |          |          |         |        |                     |       |      |       |
|         | 2. If yes, is your business located in? Atlantic City (If you will collect sales tax, check applicable box or boxes)                                      | County North             | wild  | oowb          | d        | ☐ Wi     | ldwood  | d Cre  | st                  |       | Wild | wood  |
| 3.      | Will you soon begin paying wages, salaries or commissions to employees w NJ and/or to NJ residents? (If you currently withhold NJ income tax, answer      |                          |       | Ye            | es       | □ N      | 0       |        |                     |       |      |       |
| ١.      | If yes, give date of first wage or salary payment//   |                          |       |               |          |          |         |        |                     |       |      |       |
| J.      | Contact Person  |                          |       |               |          |          |         |        |                     |       |      |       |
| <.      | Provide the following information for up to 3 responsible officers.   |                          |       |               |          |          |         |        |                     |       |      |       |
|         | NAME<br>(Last Name, First, MI)  | TITLE                    |       |               |          |          |         |        | E ADDF<br>City, Sta |       |      |       |
|         |   |                          |       |               |          |          |         |        |                     |       |      |       |
|         |   |                          |       |               | -        |          |         |        |                     |       |      |       |
|         |   |                          |       |               |          |          |         |        |                     |       |      |       |
| —<br>FO | <br>R YOUR APPLICATION TO BE PROCESSED, YOU MUST SUBMIT A COF   | PY OF THE ORGANIZ        | ΖΑΤΙ  | ON'S          | <u> </u> |          |         |        |                     |       |      |       |
|         | Articles of Organization (Articles of Incorporation, Constitution, Charter or Tru   |                          |       |               |          |          |         |        |                     |       |      |       |
| 2)      | RS Determination Letter stating that the organization is exempt from federal  | income tax under §50     | 01(c) | (3) <b>(f</b> | or ex    | ception  | s, see  | inst   | ruction             | ıs ak | ove) |       |
| fν      | our IRS 501(c)(3) letter is a "group" exemption letter, also submit current letter  | er. directory or listing | from  | vour          | centr    | al orga  | nizatio | n indi | cating              | that  | vour | subur |

If your IRS 501(c)(3) letter is a "group" exemption letter, also submit current letter, directory or listing from your central organization indicating that your subunit is included under a group 501(c)(3) exemption.

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

Retain Copy 3 For Your Files

SIGNATURE

SEE REVERSE SIDE

Title or position

Date

#### REG-1E APPLICATION FOR ST-5 EXEMPT ORGANIZATION CERTIFICATE - Questions and Answers

- 1. Q. Once our REG-1E application is complete and approved, when will the ST-5 be sent to us?
  - A. The State will mail the ST-5 certificate approximately 3 weeks after final approval.
- 2. Q. Is there a state fee to file the REG-1E application?
  - A. No.
- 3. Q. Can my organization apply for exemption before we receive an IRS "section 501(c)(3)" determination letter?
  - A. Yes. You should submit an REG-1E application as soon as possible after formation of the organization. If the application is approved, the exemption will be retroactive to the date of receipt by the Division (or the date of formation of the organization, if the Division receives the application within 6 months of formation.)
- 4. Q Are there types of organizations besides "501(c)(3)" organizations that qualify for exemption from sales tax?
  - A. Yes. The following types of organizations are listed as exempt in the sales and use tax law: volunteer fire companies; rescue, ambulance, first aid or emergency companies or squads; veterans' organizations and their auxiliaries; and associations of parents and teachers of an elementary or secondary school. These kinds of organizations may apply and be approved for sales tax exemption without an IRS section 501(c)(3) determination letter. (Religious organizations not applying for an IRS determination may contact the Regulatory Services Branch for additional information.)
- 5. Q. Do fraternal organizations, social clubs (e.g. senior citizens clubs) or civic, business or condo associations qualify for exemption?
  - A. No. To qualify for exemption from sales and use tax, an organization must be organized and operated exclusively for religious, charitable, scientific, literary, educational or prevention of cruelty purposes or for one of the purposes listed in the answer above.
- 6. Q. Can my organization's sales and use tax exemption be retroactive?
  - A. See answer to 3 above. You may request a refund of NJ sales tax, with form A-3730, on purchases delivered after the ST-5 effective date (which usually is the date the Division received your application.)
- 7. Q. If we file an REG-1E to apply for exemption, do we also need to file the NJ-REG Business Registration form?
  - A. No. The REG-1E form also serves as a tax registration form. If, however, your organization has a business operation, you should review the "Taxes" section of the NJ REG package to be apprised of the possible tax liabilities. Also, if your organization is starting to pay salaries (answers "Yes" to question G), attach a prominent note to your application, to alert us to promptly process your registration for withholding tax.
- 8. Q. Can my organization use an ST-4 or CA-1 Certificate of Authority for exemption from sales tax as a nonprofit?
  - A. No. For exemption from New Jersey sales and use tax as a nonprofit organization, the required proof of exemption is the ST-5 exempt organization certificate.
- 9. Q. Can my organization use a sales tax exemption certificate from another state for exemption in New Jersey?
  - A. No.
- 10. Q. What are the sales and use tax exemptions provided by a valid ST-5 certificate?
  - A. The organization is exempt on supplies, equipment, vehicles, meals, rooms and services (except energy) purchased with organizational funds for the organization's exempt purposes. Also, the organization is not required to collect sales tax on occasional fundraising sales or qualifying thrift store sales. For details, request the Division of Taxation's Technical Bulletin 46.

Note: New Jersey and federal government agencies should not complete the REG-1E application. They are not issued an ST-5 certificate. They may contact the Regulatory Services Branch to request a letter confirming the agency's exempt status.

### TELEPHONE NUMBERS FOR NEW JERSEY NON-PROFITS

| TYPE OF INFORMATION NEEDED  | AGENCY/INFORMATION SOURCE  | TELEPHONE NUMBERS/WEBSITE  |
|---|--|--|
| ANNUAL REPORTS (Form 990) (See also, Incorporation and IRS numbers listed below) Note: do not send copy of Form 990 to Division of Taxation | Charities Registration Section Division of Consumer Affairs NJ Dept. of Law & Public Safety  | (973) 504-6215<br>www.state.nj.us/lps/ca/charhlp.htm   |
| GAMES OF CHANCE (Raffles, etc.)   | Legalized Games of Chance<br>Division of Consumer Affairs<br>NJ Dept. of Law & Public Safety | (973) 273-8000<br>www.state.nj.us/lps/ca/lgccc.htm   |
| "How to" Form a Non-Profit<br>&/Or<br>Draft Related Papers & Applications   | Library Materials;<br>Center for Non-Profit Corp's<br>Private Attorneys                      | (732) 227-0800 (www.njnonprofits.org)<br>(Look in Phone Book)  |
| INCORPORATION RECORDS (Including Corp. Annual Reports)  | Business Services Bureau<br>NJ Department of the Treasury                                    | (609) 292-9292<br>www.state.nj.us/treasury/revenue   |
| IRS EXEMPTION LETTERS & NUMBERS (501(c)(3), etc, Determinations; "Employer Identification Numbers")   | U.S. Internal Revenue Service  | (877) 829-5500<br>(800) 829-1040<br>www.irs.gov<br>To request Pub. 557 & Appl.:<br>(800) 829-3676                |
| PETROLEUM PRODUCTS TAX<br>EXEMPTION (PPT-5)<br>Must have 1 yr. fuel delivery contract<br>and ST-5 (See below)                               | Audit Services Branch<br>NJ Division of Taxation   | (609) 984-7171<br>www.state.nj.us/treasury/taxation  |
| PROPERTY TAX EXEMPTION  | Local Property Tax Section NJ Division of Taxation   | (609) 292-7974   |
| REGISTRATION FOR TAX<br>PURPOSES  | NJ Division of Revenue   | (FORMS) (800) 323-4400<br>(TAX FAX) (609) 826-4500<br>(INFO.) (609) 292-1730<br>www.state.nj.us/treasury/revenue |
| ST-5 SALES TAX EXEMPTION<br>CERTIFICATE/REG-1E Application  | Regulatory Services Branch<br>NJ Division of Taxation  | (609) 292-5994   |
| SOLICITATIONS FOR DONATIONS   | Charities Registration Section   | (973) 504-6262<br>www.state.nj.us/lps/ca/charhlp.htm   |

## NEW JERSEY COUNTY / MUNICIPALITY CODES

Enter the Appropriate Four-Digit Number in the Boxes Provided in Item  ${\sf H}.$ 

| Location                  |                | Locati       | ion                                    | Locat        | ion                                      | Locati       | ion                                  |
|---------------------------|----------------|--------------|--|--------------|--|--------------|--------------------------------------|
| Code Muni                 | cipality       | Code         | Municipality                           | Code         | Municipality                             | Code         | Municipality                         |
| ATLANTIC C                | COUNTY         | 0258         | Saddle River Bor.                      | 0427         | Pennsauken Twp.                          | 0813         | Newfield Bor.                        |
| 0101 Absec                |                | 0259         | South Hackensack Twp.                  |              | Pine Hill Bor.                           | 0814         |                                      |
| 0102 Atlant               | ,              |              | Teaneck Twp.                           | 0429         | Pine Valley Bor.                         |              | Pitman Bor.                          |
|                           |                |              | Tenafly Bor.                           | 0430<br>0431 | Runnemede Bor.                           |              | South Harrison Twp.                  |
| 0104 Buena<br>0105 Buena  |                | 0262         | Teterboro Bor. Upper Saddle River Bor. | 0431         |  | 0817<br>0818 |                                      |
| 0106 Corbi                | •              |              | Waldwick Bor.                          | 0433         |  |              | Wenonah Bor.                         |
|                           |                |              | Wallington Bor.                        | 0434         |  |              |                                      |
|                           |                | 0266         | Washington Twp.                        | 0435         |  | 0821         | Westville Bor.                       |
| 0109 Estell               | l Manor City   | 0267         | Westwood Bor.                          | 0436         | Winslow Twp.                             | 0822         | Woodbury City                        |
| 0110 Folso                |                |              | Woodcliff Lake Bor.                    | 0437         | Woodlynne Bor.                           | 0823         |                                      |
|                           |                | 0269         | Wood-Ridge Bor.                        |              |  | 0824         | Woolwich Twp.                        |
| 0112 Hamil                | •              | 0270         | Wyckoff Twp.                           |              | MAY COUNTY                               |              | ON COUNTY                            |
|                           | monton Town    | DUDI         | INGTON COUNTY                          |              | Avalon Bor.<br>Cape May City             |              | ON COUNTY                            |
| 0114 Lillwc               | ood City       |              | Bass River Twp.                        | 0502         | Cape May City Cape May Point Bor.        | 0901<br>0902 | , ,                                  |
| 0116 Marga                |                |              | Beverly City                           | 0504         | Dennis Twp.                              | 0903         | Guttenberg Town                      |
|                           |                |              | Bordentown City                        |              | Lower Twp.                               | 0904         | Harrison Town                        |
|                           |                | 0304         | Bordentown Twp.                        | 0506         |  | 0905         | Hoboken City                         |
| 0119 Pleas                | santville City | 0305         | Burlington City                        | 0507         | North Wildwood City                      | 0906         | Jersey City City                     |
|                           |                |              | Burlington Twp.                        | 0508         | Ocean City City                          | 0907         | Kearny Town                          |
|                           |                |              | Chesterfield Twp.                      | 0509         | Sea Isle City City                       | 0908         | North Bergen Twp.                    |
| 0122 Ventn                |                | 0308         | Cinnaminson Twp.                       | 0510         |  | 0909         | Secaucus Town                        |
| 0123 Weyn                 |                |              | Delanco Twp.                           | 0511         | Upper Twp.                               | 0910         | Union City City                      |
| BERGEN CO                 |                | 0310<br>0311 | Delran Twp. Eastampton Twp.            |              | West Cape May Bor.<br>West Wildwood Bor. | 0911         | Weehawken Twp.<br>West New York      |
| 0201 Allend               |                |              | Edgewater Park Twp.                    |              | Wildwood City                            | 0912         | West New Tork                        |
| 0202 Alpine               |                |              | Evesham Twp.                           |              | Wildwood Crest Bor.                      | HUNT         | ERDON COUNTY                         |
| 0203 Berge                |                |              | Fieldsboro Bor.                        |              | Woodbine Bor.                            |              | Alexandria Twp.                      |
|                           |                |              | Florence Twp.                          |              |  |              | Bethlehem Twp.                       |
| 0205 Carlst               | tadt Bor.      | 0316         | Hainesport Twp.                        | CUME         | BERLAND COUNTY                           | 1003         | Bloomsbury Bor.                      |
|                           |                |              | Lumberton Twp.                         |              | Bridgeton City                           | 1004         | Califon Bor.                         |
| 0207 Closte               |                |              | Mansfield Twp.                         |              | Commercial City                          | 1005         | Clinton Town                         |
| 0208 Cress                |                |              | Maple Shade Twp.                       | 0603         | Deerfield Twp.                           | 1006         | Clinton Twp.                         |
|                           |                |              | Medford Twp.                           | 0604         |  | 1007         | Delaware Twp.                        |
| 0210 Dumo<br>0211 Elmw    |                | 0321<br>0322 | Medford Lakes Bor.                     |              | Fairfield Twp.                           | 1008         | East Amwell Twp.                     |
|                           |                |              | Moorestown Twp. Mount Holly Twp.       | 0606<br>0607 | Greenwich Twp. Hopewell Twp.             | 1009         | Flemington Bor.<br>Franklin Twp.     |
|                           |                | 0324         | Mount Laurel Twp.                      | 0608         |  | 1010         | Frenchtown Bor.                      |
|                           |                |              | New Hanover Twp.                       | 0609         | Maurice River Twp.                       | 1012         |                                      |
| 0215 Engle                |                |              | No. Hanover Twp.                       | 0610         |  |              |                                      |
|                           |                |              | Palmyra Bor.                           | 0611         | Shiloh Bor.                              | 1014         | High Bridge Bor.                     |
| 0217 Fair L               | ₋awn Bor.      | 0328         | Pemberton Bor.                         | 0612         | Stow Creek Twp.                          | 1015         | Holland Twp.                         |
| 0218 Farivi               |                | 0329         | Pemberton Twp.                         |              | Upper Deerfield Twp.                     | 1016         |                                      |
| 0219 Fort L               |                |              | Riverside Twp.                         | 0614         | Vineland City                            | 1017         | ,                                    |
|                           |                | 0331         | Riverton Bor.                          |              | Y COUNTY                                 |              | Lebanon Bor.                         |
| 0221 Garfie<br>0222 Glen  |                | 0332         | Shamong Twp. Southampton Twp.          |              | X COUNTY  Belleville Twp.                | 1019<br>1020 | Lebanon Twp.<br>Milford Bor.         |
| 0222 Gleff<br>0223 Hacke  |                | 0334         | Springfield Twp.                       |              | Bloomfield Twp.                          | 1020         | Raritan Twp.                         |
|                           |                |              | Tabernacle Twp.                        |              | Caldwell Borough Twp.                    | 1022         |                                      |
|                           |                | 0336         | Washington Twp.                        |              | Cedar Grove Twp.                         | 1023         | Stockton Bor.                        |
|                           | orth Bor.      | 0337         | Westampton Twp.                        |              | East Orange City                         | 1024         | Tewksbury Twp.                       |
| 0227 Hillsd               | lale Bor.      | 0338         | Willingboro Twp.                       |              | Essex Fells Twp.                         |              | Union Twp.                           |
| 0228 Hoho                 |                |              | Woodland Twp.                          | 0707         | Fairfield Twp.                           | 1026         | West Amwell Twp.                     |
| 0229 Leoni                |                | 0340         | Wrightstown Bor.                       |              | Glen Ridge Twp.                          |              |                                      |
| 0230 Little               |                | CARAD        | SEN COUNTY                             | 0709         |  |              | ER COUNTY                            |
| 0231 Lodi E<br>0232 Lyndh |                |              | PEN COUNTY Audubon Bor.                | 0710         | Livingston Twp. Maplewood Twp.           |              | East Windsor Twp. Ewing Twp.         |
| 0232 Lyndi<br>0233 Mahw   |                |              | Audubon Park Bor.                      |              | Millburn Twp.                            |              | Hamilton Twp.                        |
| 0234 Mayw                 |                |              | Barrington Bor.                        |              | Montclair Twp.                           | 1104         | Hightstown Bor.                      |
| 0235 Midla                |                |              | Bellmawr Bor.                          |              | Newark City                              | 1105         |                                      |
| 0236 Monty                | vale Bor.      | 0405         | Berlin Bor.                            |              | North Caldwell Twp.                      |              | Hopewell Twp.                        |
|                           |                |              | Berlin Twp.                            |              | Nutley Twp.                              | 1107         | Lawrence Twp.                        |
| 0238 New I                |                |              | Brooklawn Bor.                         |              | Orange City Twp.                         | 1108         |                                      |
|                           |                |              | Camden City                            |              | Roseland Bor.                            |              |                                      |
| 0240 North                |                |              | Cherry Hill Twp. Chesilhurst Bor.      |              | South Orange Village                     | 1110         | Princeton Twp.                       |
| 0241 Norw<br>0242 Oakla   |                |              | Clementon Bor.                         |              | Verona Twp. West Caldwell Twp.           |              | •                                    |
| 0242 Oakia<br>0243 Old Ta |                |              | Collingswood Bor.                      |              | West Orange Twp.                         |              | West Windsor Twp.                    |
| 0244 Orade                |                |              | Gibbsboro Bor.                         | ~ ·          |  | 5            |                                      |
|                           |                |              | Gloucester City                        | GLOU         | ICESTER COUNTY                           | MIDDL        | LESEX COUNTY                         |
| 0246 Parar                | mus Bor.       | 0415         | Gloucester Twp.                        | 0801         | Clayton Bor.                             |              | Carteret Bor.                        |
| 0247 Park                 |                |              | Haddon Twp.                            |              | Deptford Twp.                            |              | Cranbury Twp.                        |
| 0248 Rams                 |                |              | Haddonfield Bor.                       |              | East Greenwich Twp.                      | 1203         |                                      |
|                           |                |              | Haddon Heights Bor.                    |              | Elk Twp.                                 | 1204         | East Brunswick                       |
|                           |                |              | Hi Nella Bor.                          |              | Franklin Twp.                            | 1205         |                                      |
|                           |                |              | Laurel Springs Bor.                    | 0806<br>0807 | Glassboro Bor.                           | 1206<br>1207 | Helmetta Bor.                        |
| 0252 River<br>0253 River  |                |              | Lawnside Bor.<br>Lindenwold Bor.       |              | Greenwich Twp.<br>Harrison Twp.          | 1207         | Highland Park Bor.<br>Jamesburg Bor. |
|                           |                |              | Magnolia Bor.                          |              | Logan Twp.                               |              | S .                                  |
|                           |                |              | Merchantville Bor.                     | 0810         |  | 1210         | Middlesex Bor.                       |
| 0256 Ruthe                |                |              | Mt. Ephraim Bor.                       | 0811         |  | 1211         |                                      |
|                           |                |              | Oaklyn Bor.                            |              | National Park Bor.                       |              | Monroe Twp.                          |
|                           | •              |              |  |              |  |              | -                                    |

## NEW JERSEY COUNTY / MUNICIPALITY CODES

Enter the Appropriate Four-Digit Number in the Boxes Provided in Item H.

| Locat |                                 | Locat |                           | Locati |                                       | Locati |                      |
|-------|---------------------------------|-------|---------------------------|--------|---------------------------------------|--------|----------------------|
| Code  | Municipality                    | Code  | Municipality              | Code   | Municipality                          | 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   |                                       | 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.       | 17 13  | WOOdstown Boi                         | 2112   | Independence Twp.    |
| 1223  | South River Bor.                | 1426  | Mount Arlington Bor.      | SOME   | RSET COUNTY                           | 2113   | Knowlton Twp.        |
| 1224  | Spotswood Bor.                  | 1427  | Mount Olive Twp.          | 1801   | Bedminster Twp.                       | 2114   | Liberty Twp.         |
|       | Woodbridge Twp.                 | 1428  | Netcong Bor.              | 1802   | Bernards Twp.                         | 2115   | Lopatcong Twp.       |
| 1223  | Woodbridge Twp.                 | 1429  | Par-Troy Hills Twp.       | 1803   | Bernardsville Bor.                    | 2116   | Mansfield Twp.       |
| MON   | MOUTH COUNTY                    | 1430  | Passaic Twp.              | 1804   | Bound Brook Bor.                      | 2117   |                      |
|       | Aberdeen Twp.                   |       | •                         | 1805   | Branchburg Twp.                       |        | Oxford Twp.          |
|       | Allenhurst Bor.                 | 1431  | Pequannock Twp.           | 1806   | Bridgewater Twp.                      | 2118   | Pahaquarry Twp.      |
| 1303  | Allentown Bor.                  | 1432  | Randolph Twp.             | 1807   | Far Hills Bor.                        | 2119   | Phillipsburg Town    |
| 1304  | Asbury Park City                | 1433  | Riverdale Bor.            | 1808   | Franklin Twp.                         | 2120   | Pohatcong Twp.       |
| 1305  | Atlantic Highlands Bor.         | 1434  | Rockaway Bor.             |        |                                       | 2121   | Washington Bor.      |
| 1306  | Avon-by-the-sea Bor.            | 1435  | Rockaway Twp.             | 1809   | Green Brook Twp.                      | 2122   | Washington Twp.      |
| 1307  | Belmar Bor.                     | 1436  | Roxbury Twp.              | 1810   | Hillsborough Twp.                     | 2123   | White Twp.           |
| 1307  | Bradley Beach Bor.              | 1437  | Victory Gardens Bor.      | 1811   | Manville Bor.                         | 2200   | ALABAMA              |
| 1309  | •                               | 1438  | Washington Twp.           | 1812   | Millstone Bor.                        |        | ALASKA               |
|       | Brielle Bor.                    | 1439  | Wharton Bor.              | 1813   | Montgomery Twp.                       |        |                      |
| 1310  | Colts Neck Twp.                 |       |                           | 1814   | North Plainfield Bor.                 |        | ARIZONA              |
| 1311  | Deal Bor.                       |       | N COUNTY                  | 1815   | Peapack-Gladstone Bor.                |        | ARKANSAS             |
| 1312  | Eatontown Bor.                  | 1501  | Barnegat Twp.             | 1816   | Raritan Bor.                          |        | CALIFORNIA           |
| 1313  | Englishtown Bor.                | 1502  | Barnegat Light Bor.       | 1817   | Rocky Hill Bor.                       | 2700   | COLORADO             |
| 1314  | Fair Haven Bor.                 | 1503  | Bay Head Bor.             | 1818   | Somerville Bor.                       |        | CONNECTICUT          |
| 1315  | Farmingdale                     | 1504  | Beach Haven Bor.          | 1819   | South Bound Brook Bor.                |        | DELAWARE             |
| 1316  | Freehold Bor.                   | 1505  | Beachwood Bor.            | 1820   | Warren Twp.                           |        | DISTRICT OF COLUMBIA |
| 1317  | Freehold Twp.                   | 1506  | Berkeley Twp.             | 1821   | Watchung Bor.                         |        | FLORIDA              |
| 1318  | Hazlet Twp.                     | 1507  | Brick Twp.                |        |                                       | 3200   | GEORGIA              |
| 1319  | Highlands Bor.                  | 1508  | Dover Twp.                | SUSS   | EX COUNTY                             | 3300   | HAWAII               |
| 1320  | Holmdel Twp.                    | 1509  | Eagleswood Twp.           | 1901   | Andover Bor.                          | 3400   | IDAHO                |
| 1321  | Howell Twp.                     | 1510  | Harvey Cedars Bor.        | 1902   | Andover Twp.                          | 3500   | ILLINOIS             |
| 1322  | Interlaken Bor.                 | 1511  | Island Heights Bor.       | 1903   | Branchville Bor.                      | 3600   | INDIANA              |
| 1323  | Keansburg Bor.                  | 1512  | Jackson Twp.              | 1904   | Byram Twp.                            | 3700   | IOWA                 |
| 1324  | Keyport Bor.                    |       | Lacey Twp.                | 1905   | Frankford Twp.                        | 3800   | KANSAS               |
| 1325  | Little Silver Bor.              | 1514  | Lakehurst Bor.            | 1906   | Franklin Bor.                         | 3900   | KENTUCKY             |
| 1326  | Loch Arbour Village             | 1515  | Lakewood Twp.             | 1907   | Fredon Twp.                           | 4000   | LOUISIANA            |
| 1327  | Long Branch City                | 1516  | Lavallette Bor.           | 1908   | Green Twp.                            | 4100   | MAINE                |
| 1328  | Manalapan Twp.                  | 1517  | Little Egg Harbor Twp.    | 1909   | Hamburg Bor.                          |        | MARYLAND             |
| 1329  | Manasquan Bor.                  | 1518  | Long Beach Twp.           | 1910   | Hampton Twp.                          |        | MASSACHUSETTS        |
| 1330  | Marlboro Twp.                   | 1519  | Manchester Twp.           | 1911   | Hardystown Twp.                       |        | MICHIGAN             |
| 1331  | Matawan Bor.                    | 1520  | Mantoloking Bor.          | 1912   | Hopatcong Bor.                        | 4500   | MINNESOTA            |
| 1332  | Middletown Twp.                 | 1521  | Ocean Twp.                | 1913   | Lafayette Twp.                        |        | MISSISSIPPI          |
| 1333  | Millstone Twp.                  |       | •                         | 1914   | Montague Twp.                         |        | MISSOURI             |
| 1334  | Monmouth Beach Bor.             | 1522  | Ocean Gate Bor.           | 1915   | Newton Town                           |        | MONTANA              |
| 1335  | Neptune Twp.                    | 1523  | Pine Beach Bor.           | 1916   | Ogdensburg Bor.                       |        | NEBRASKA             |
| 1336  |                                 | 1524  | Plumsted Twp.             |        |                                       | 5000   | NEVADA               |
| 1337  | Neptune City Bor.<br>Ocean Twp. | 1525  | Pt. Pleasant Bor.         | 1917   | Sandyston Twp.                        |        | NEW HAMPSHIRE        |
|       | •                               | 1526  | Pt. Pleasant Beach Bor.   | 1918   | Sparta Twp.                           |        |                      |
| 1338  | Oceanport Bor.                  | 1527  | Seaside Heights Bor.      | 1919   | Stanhope Bor.                         |        | NEW MEXICO           |
| 1339  | Red Bank Bor.                   | 1528  | Seaside Park Bor.         | 1920   | Stillwater Twp.                       |        | NEW YORK             |
| 1340  | Roosevelt Bor.                  | 1529  | Ship Bottom Bor.          | 1921   | Sussex Bor.                           |        | NORTH CAROLINA       |
| 1341  | Rumson Bor.                     | 1530  | South Toms River Bor.     | 1922   | Vernon Twp.                           |        | NORTH DAKOTA         |
| 1342  | Sea Bright Bor.                 | 1531  | Stafford Twp.             | 1923   | Walpack Twp.                          |        | OHIO                 |
| 1343  | Sea Girt Bor.                   | 1532  | Surf City Bor.            | 1924   | Wantage Twp.                          | 5800   | OKLAHOMA             |
| 1344  | Shrewsbury Bor.                 | 1533  | Tuckerton Bor.            | LINIO  | N COUNTY                              |        | OREGON               |
| 1345  | Shrewsbury Twp.                 |       | ALC COUNTY                | 2001   | Berkley Heights Twp.                  |        | PENNSYLVANIA         |
| 1346  | South Belmar Bor.               |       | AIC COUNTY                |        | , , ,                                 |        | RHODE ISLAND         |
| 1347  | Spring Lake Bor.                | 1601  | •                         | 2002   | Clark Twp.                            |        | SOUTH CAROLINA       |
| 1348  | Spring Lake Heights Bor.        |       | Clifton City              | 2003   | Cranford Twp.                         |        | SOUTH DAKOTA         |
| 1349  | Tinton Falls Bor.               | 1603  | Haledon Bor.              | 2004   | Elizabeth City                        |        | TENNESSEE            |
| 1350  | Union Beach Bor.                | 1604  | Hawthorne Bor.            |        | Fanwood Bor.                          |        | TEXAS                |
| 1351  | Upper Freehold Twp.             | 1605  | Little Falls Twp.         | 2006   | Garwood Bor.                          |        | UTAH                 |
| 1352  |                                 | 1606  | North Haledon Bor.        | 2007   | •                                     | 6700   | VERMONT              |
| 1353  | West Long Branch Bor.           | 1607  | Passaic City              | 2008   | Kenilworth Bor.                       | 6800   | VIRGINIA             |
|       |                                 | 1608  | Paterson City             | 2009   | Linden City                           | 6900   | WASHINGTON           |
|       | SIS COUNTY                      | 1609  | Pompton Lakes Bor.        | 2010   | Mountainside Bor.                     | 7000   | WEST VIRGINIA        |
|       | Boonton Town                    | 1610  | Prospect Park Bor.        | 2011   | New Providence Bor.                   | 7100   | WISCONSIN            |
| 1402  | Boonton Twp.                    | 1611  | Ringwood Bor.             | 2012   |                                       | 7200   | WYOMING              |
| 1403  | Butler Bor.                     | 1612  | Totowa Bor.               |        | Rahway City                           | 7300   | PUERTO RICO          |
| 1404  | Chatham Bor.                    | 1613  |                           | 2014   | Roselle Bor.                          |        | NETHERLANDS          |
| 1405  | Chatham Twp.                    | 1614  | Wayne Twp.                | 2015   | Roselle Park Bor.                     |        | BELGIUM              |
| 1406  | Chester Bor.                    | 1615  | West Milford Twp.         | 2016   | Scotch Plains                         |        | ARGENTINA            |
| 1407  | Chester Twp.                    |       | West Paterson Bor.        | 2017   | Springfield Twp.                      |        | CANADA               |
| 1408  | Denville Twp.                   |       |                           | 2018   |                                       |        | MEXICO               |
| 1409  | Dover Twp.                      | SALE  | M COUNTY                  | 2019   | Union Twp.                            |        | VIRGIN ISLANDS       |
| 1410  | East Hanover Twp.               | 1701  | Alloway Twp.              | 2020   | Westfield Town                        |        | ENGLAND              |
| 1411  | Florham Park Bor.               | 1702  | Carneys Point Twp.        | 2021   | Winfield Twp.                         |        | CHINA                |
| 1312  | Hanover Twp.                    | 1703  | Elmer Bor.                |        | · · · · · · · · · · · · · · · · · · · |        | GERMANY              |
| 1413  | Harding Twp.                    | 1704  | Elsinboro Twp.            | WARE   | REN COUNTY                            |        | IRELAND              |
| 1414  | Jefferson Twp.                  | 1705  | Lower Alloways Creek Twp. |        | Allamuchy Twp.                        |        | GREECE               |
| 1415  | Kinnelon Bor.                   | 1706  | Mannington Twp.           |        | Alpha Bor.                            |        | ISRAEL               |
|       |                                 |       | G                         |        | • • •                                 | 5500   | IOIVALL              |