
Nonprofit Law Resource Library

State-By-State Initial Compliance – New Jersey

Initial Filings for New Jersey Nonprofit Organizations

1. To Incorporate in New Jersey

Submit the Public Records Filing for New Business Entity (typed or machine printed) to:

New Jersey Dept. of the Treasury
Division of Revenue/Corporate Filing Unit
PO Box 308
Trenton, NJ 08625-0308

Information: (609) 292-9292
Fax: (609) 984-6849
Web Site: www.state.nj.us/njbgs/
Filing Fee: \$75

Note: Expedited service (8.5 business hours) and same day service are available for an additional fee of \$15 and \$50 respectively. These services may be requested either over-the-counter at 225 W. State Street, 3rd Floor, Trenton, NJ 08608-1001 or via facsimile at (609) 984-6851.

2. To Obtain 501(c)(3) Tax-Exempt Status

Submit Form 1023, Application for Recognition of Exemption to:

Internal Revenue Service
P.O. Box 192
Covington, KY 41012-0192

Information: (800) 829-1040
Forms: (800) 829-3676
Web Site: www.irs.gov/charities
Filing Fee: \$750 (\$300 if revenues less than \$10,000/year)

3. To Obtain New Jersey Income Tax Exemption

Submit Bylaws, Certificate of Incorporation, and an affidavit, signed by an officer of the corporation, indicating that the corporation is:

- a. a nonprofit corporation that is not operated to make a profit,
- b. organized without capital stock,
- c. incorporated under the provisions of Titles 15, 15A, 16, or 17 of the Revised Statutes of New Jersey or under the laws of another state, and
- d. not conducted for the pecuniary profit or benefit of any private shareholder or individual

to:

Regulatory Services Branch
New Jersey Division of Taxation
PO Box 269
Trenton, NJ 08695

Information: (609) 292-5994
Web Site: www.state.nj.us/
Filing Fee: \$0

4. To Obtain New Jersey Sales and Use Tax Exemptions

Submit Form REG-1E (Application for ST-5 Exempt Organization Certificate) along with Bylaws, Certificate of Incorporation, and IRS 501(c)(3) determination letter to:

New Jersey Division of Taxation
Regulatory Services Branch
PO Box 269
Trenton, NJ 08695-0269

Information: (609) 292-5994
Web Site: www.state.nj.us/
Filing Fee: \$0

5. To Register with the Attorney General

Upon receiving 501(c)(3) status and before soliciting funds in New Jersey, submit Form CRI-1501 (if funds raised > \$25,000 in last fiscal year or organization contracted with a professional fundraiser) or Form CRI-200 (if funds raised < \$25,000 or the organization is a bona fide veteran's group) along with Bylaws, Articles of Incorporation, IRS 501(c)(3) determination letter, and most recently filed IRS Form 990 to:

New Jersey Division of Consumer Affairs
Charities Registration & Investigation Section
PO Box 45021
Newark, NJ 07101

Information: (973) 504-6215
Web Site: www.state.nj.us/
Filing Fee: \$0-250 (depending on gross contributions)

Notes: Religious organizations and schools that file their curricula with the Department of Education are exempt from this filing.

The Unified Registration Statement (URS) form may be filed in place of this application. This can be found at the following website:
www.multistatefiling.org

6. To Register newly hired Employees

All newly hired employees or those returning to payroll after a lapse in employment and who work in New Jersey must be reported to the New Hire Operations Center within 15-20 days of the employee's first day on the job (depending upon filing method) by submitting the New Hire Reporting Form to:

New Jersey New Hire Operation Center
PO Box 4654
Trenton, NJ 08650-4654

Information: 877-NJ-HIRES
Fax: 800-304-4901
Web Site: www.state.nj.us/
Filing Fee: \$0