

New Jersey Out-Of-State Winery Licensee

Step 1: File formation or authorization documents for the NJ public record. (process varies by business entity)

<http://www.state.nj.us/treasury/revenue/gettingregistered.shtml>

Foreign Corporations must register the business with the NJ Division of Revenue. Corporate laws in NJ require that any out-of-state corporation that secures an Out-of-State Winery license establish nexus with the state. Corporations with nexus are liable for paying an annual corporate income tax of \$500 - \$2000 depending on corporate revenues and are required to file an annual report.

1. Must submit a Certificate of Good Standing from CA
2. Must have a registered agent in NJ
3. Pay a registration fee is \$125
4. Obtain a copy of a New Business Certificate

Foreign limited Partnerships must register the business with the NJ Division of Revenue. Partnerships must pay a fee of \$150 per partner per year and file an annual report.

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2. Must have a registered agent in NJ
3. Pay a registration fee is \$125
4. Obtain a copy of a New Business Certificate

Sole Proprietorships and General Partnerships are not required to register

1. Skip to Step 2

Step 2: Register your business with the NJ Division of Revenue

https://www.state.nj.us/cgi-bin/treasury/revenue/dcr/reg/sos_dcrnew01_page1.cgi

1. All business must complete form NJ-REG online or mail in a paper copy (pages 17-19 of the paper copy of the Business Registration Application)
2. Obtain a Certificate of New Jersey Business Registration and Certificate of Sales Tax Authority

Step 3: Post a Bond

1. All applicants must post a bond. The amount of the bond may be no greater than three times the tax on the greatest amount of alcoholic beverages handled during a bimonthly period of the previous 12-month period. If the applicant has never before engaged in business in New Jersey as a licensee, the Director may perform an investigation and fix the amount of the bond on any information obtained. The total amount of the bond required to be filed may never exceed \$1,000,000.00 nor can it be less than \$1,000.00.
2. After registering with the NJ Division of Revenue, the Director will notify the applicant of the exact amount of the beverage tax bond that it is required to post.
3. Post the bond on the NJ bond form
http://www.state.nj.us/treasury/taxation/pdf/other_forms/alcohol/B71800taxbond.pdf
4. Obtain a "Proof of Beverage Tax Bond" from the Division of Revenue

Step 4: Complete the Application For Out-Of-State Winery License

http://www.nj.gov/oag/abc/downloads/Out-of-State-Winery-License_app.pdf

http://www.nj.gov/oag/abc/downloads/Out-of-State-Winery-License_inst.pdf

1. Annual License fee
 - Less than 1000 gallons \$63.00
 - between 1000 - 2,500 gallons \$125.00
 - between 2,500 - 30,000 gallons \$250.00
 - between 30,000 - 50,000 gallons \$375.00
 - between 50,000- 250,000 gallons \$938.00

Step 5: Attach the following documents to completed application

http://www.nj.gov/oag/abc/downloads/Out-of-State-Winery-License_inst.pdf (checklist on pg. 5)

- Completed and Notarized Application, including Affidavit of Qualification.
- Notarized Statement of Business Intention describing the proposed business and method of operation.
- Certificate of New Jersey Business Registration.
- Proof of Beverage Tax Bond issued by New Jersey Division of Revenue.
- Copy of all TTB Permits issued to applicant.
- Copy of all other current alcoholic beverage licenses or direct ship permits issued to the applicant by all 50 states.
- TTB reporting documents reflecting manufacturing volume.
- Check made payable to the NJ ABC for the correct amount
- Certificate of New Jersey Sales Tax Authority (Issued by NJ Division of Taxation).
- Listing of all brands produced by applicant that will be shipped (All brands must be registered with the NJ Division of Alcohol Beverage Control. There is a \$23 fee to register each brand.)