



State of New Jersey  
DEPARTMENT OF THE TREASURY  
DIVISION OF TAXATION  
PO Box 269  
TRENTON, NJ 08695-0269

11/03/2025

WORLD HORTING FEDERATION INC  
EDUARD YEROMENKO  
42 VESEY ST APT 513  
NEWARK NJ 07105-7114

ID: 972-945-739/500 WORL

PIN: 3775

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**Welcome and Thank You for Registering Your Business With New Jersey**

This letter provides you with your account information and the filing and payment responsibilities of a corporation in New Jersey.

**Account Information:**

The ID and PIN listed above are assigned to your business and should be kept confidential. *Store this information in a safe and secure location.* You must use the PIN, or your business name, along with your taxpayer ID number to access online filing and payment options. Though you may use your business name to access online options, you will not be able to view your account information without your PIN.

**How and when do I file my Corporation Business Tax returns and make payments?**

Corporations operating in New Jersey have an annual Corporation Business Tax requirement to file and pay electronically. Additionally, corporate filers with a taxable status are required to make installment payments. You can find more filing and payment information at [nj.gov/treasury/taxation/cbt/index.shtml](http://nj.gov/treasury/taxation/cbt/index.shtml).

**How do I determine if I am a combined group required to have a managerial member registered in New Jersey?**

Visit [nj.gov/treasury/taxation/pdf/pubs/tb/tb86r.pdf](http://nj.gov/treasury/taxation/pdf/pubs/tb/tb86r.pdf) for information on which business entities are included, excluded, or neither specifically included nor excluded from a combined group.

The managerial member must submit a **managerial member registration**. The online registration system will provide the unitary combined group's New Jersey Tax ID and PIN. If you are a business entity that must be included in a combined group, see [nj.gov/treasury/taxation/cbt/managerial-registration.shtml](http://nj.gov/treasury/taxation/cbt/managerial-registration.shtml).

**Questions?**

We understand you may have questions or concerns, and we are here to help.

- **Email:** Visit [nj.gov/taxation](http://nj.gov/taxation), and select *Contact Us*:
- **Call:** (609) 943-5000;
- **Visit:** Our Regional Information Centers are available for in-person assistance. To save time, we recommend that you make an appointment.

Sincerely,

Marita R. Sciarrotta  
Director, Division of Taxation

Rev (07-25)