



State of New Jersey
Division of Revenue and Enterprise Services

Corporate e-File
Software Developers
Handbook

**Guide for Practitioners/ERO's who file:
New Jersey Income Tax returns electronically**

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I. GENERAL INFORMATION

This guide is intended to help you develop software to file the State of New Jersey Corporate Business tax return with the MeF system. If you have additional questions about the schemas please contact The State of New Jersey MeF Admin Group at e-GovServices@treas.nj.gov.

II. SUPPORTED FORMS

The New Jersey Division of Revenue, in conjunction with the Internal Revenue Service (IRS), began accepting state Corporate Franchise returns and corresponding forms and schedules by method of the Modernized E-File system (MeF). The following form types and related schedules are being accepted. Please check our list of specific supporting forms and schedules supported for eFiling:

Returns/Schedules	Forms
CBT100	Form 300
CBT100S	Form 301
Schedule A	Form 302
Schedule A-2	Form 303
Schedule A-3	Form 304
Schedule A-4	Form 305
Schedule A-5	Form 306
Schedule A-GR	Form 308
Schedule AM	Form 310
Schedule B	Form 311
Schedule C	Form 312
Schedule C-1	Form 313
NJK1 (CBT)	Form 315
Schedule E	Form 316
Schedule F	Form 317
Schedule G	Form 318
Schedule H	Form 319
Schedule J	Form 323
Schedule KL	Form 401
Schedule K	Form 500
Schedule M	Form 501
Schedule P	Schedule G-2
Schedule P-1	Schedule N
Schedule PC	Schedule O
Schedule Q	Worksheet GIT-DEP
Schedule R	
Schedule S	
CBT150	
CBT200T	
Annual Report	

III. Binary Attachments

Submission Size

The instance of a federal or state submission XML file cannot exceed 3 GB compressed. The maximum size of an individual PDF file attached to the submission is 60 MB uncompressed.

Attach a PDF File

To attach a PDF file, perform the following steps:

Create the PDF file using any available tool. In creating a PDF file for the submission, it

is important to adhere to the following guidance:

- Do not password protect or encrypt PDF attachment when attaching.
- Keep binary attachments as small as possible. Try exporting a document instead of scanning one, when creating a PDF file.
- Each separate PDF cannot exceed 60 megabytes uncompressed.
- Each PDF must start with %pdf- and end with %%EOF. The return will reject if the PDF is not properly formatted.

IV. MANIFEST INFORMATION

The following must be included in the manifest:

CBT100/100S

```
<StateSubmissionTyp>CORP</StateSubmissionTyp>  
<SubmissionCategoryCd>CORP</SubmissionCategoryCd>
```

Annual Reports

```
<StateSubmissionTyp>CBTAR</StateSubmissionTyp>  
<SubmissionCategoryCd>CORP</SubmissionCategoryCd>
```

Estimated payments CBT150

```
<StateSubmissionTyp>CBTEP</StateSubmissionTyp>  
<SubmissionCategoryCd>CORPEP</SubmissionCategoryCd>
```

Extension CBT200T

```
<StateSubmissionTyp>CBT200T</StateSubmissionTyp>  
<SubmissionCategoryCd>CORP</SubmissionCategoryCd>
```

V. UPDATES FOR TY2016

- One version of Schedule A-4
- One version of Schedule J
- Form 323 Added

VI. EXCLUSIONS FROM ELECTRONIC FILING

In addition to the returns listed in IRS publications as excluded from federal electronic filing for the 2016 tax filing period, the following documents will not be accepted for electronic filing in New Jersey in 2016:

- **Foreign Account Indicator on Direct Debit and Direct Deposit tax returns**
- **Amended returns**

VII. ACCEPTANCE AND PARTICIPATION

If the IRS approves you to e-file, you're automatically accepted for New Jersey. We don't require a separate application to be submitted. New Jersey will accept returns electronically from any IRS approved software provider. Software providers will work in a cooperative partnership effort with the Division of Revenue's E-services.

VIII. ACCEPTANCE PROCESS

EFIN and ETIN

The IRS assigns the Electronic Filing Identification Number (EFIN) and Electronic Transmitter Identification Number (ETIN). The New Jersey Division of Revenue will use these same numbers in the Federal/State Electronic Filing Program. These numbers are used in the acknowledgment system to identify preparers and transmitters.

New Jersey Test Data

All participants are required to follow the IRS testing procedures for acceptance into the program. Only software developers are required to test their software with New Jersey. Participants must transmit live return data using only State of New Jersey-accepted federal/state electronic filing software.

IX. NEW JERSEY ACKNOWLEDGEMENT PROCESS

The Internal Revenue Service will provide State Acknowledgement service on its Front End Processing System (MeF platform). The State of New Jersey will send their Acknowledgements to MeF for trading partners to pick up, when they pick up their Federal Acknowledgement. New Jersey will store Submission ID provided by the IRS for use by our help desk.

New Jersey acknowledges all electronic returns received. Clients receive acknowledgments from both the IRS and the State of New Jersey. It should be noted that a Federal acknowledgment does not extend to the corresponding State return. A Federal acknowledgment means only that the State portion has been made available to that State.

An acceptance from New Jersey does not imply that the return, in its entirety, is correct. It acknowledges only that the return conforms to the required standards for electronic filing. Acknowledgments will be transmitted to the IRS System for retrieval

X. CHANGES ON THE RETURN

If the transmitter or taxpayer wishes to make any changes after the return has been accepted and acknowledged, the transmitter or taxpayer **must** file a paper amended return.

XI. CALENDAR/DUE DATES

When a transmitted electronic business return is rejected in Processing Year 2016, there is a 10-day Transmission Perfection Period to perfect that return for electronic re-transmission.

XII. PAYMENTS

There are two methods for submitting a payment to the state of NJ. One method would be to submit a payment electronically with the return. The other method would be to submit a payment online separately from the e-filed return. If you choose to submit a payment online, use the following web address:

https://www1.state.nj.us/TYTR_BusinessFilings/jsp/common/Login.jsp?taxcode=20