



STATE OF NEW JERSEY
DEPARTMENT OF THE TREASURY
DIVISION OF TAXATION
PO BOX 281
TRENTON, NJ 08695-0281

December 13, 2016

Dear Tax Practitioner,

It is almost time for the 2016 tax filing season to begin. We would like to remind you of your obligation to electronically file your clients' NJ-1040 and NJ-1041 returns if you prepare 11 or more individual Income Tax resident returns. This includes returns filed for estates and trusts.

What if my client does not want their return E-Filed?

If your client does not want his or her return filed electronically, complete an E-File Opt-Out Request, Form NJ-1040-O.

NOTE: If you complete a client's return for free ("pro bono"), you are not required to complete Form NJ-1040-O for that tax return.

How do I meet the E-File Opt-Out requirements?

You **must** fill in the NJ-1040-O oval or check the NJ-1040-O box on the tax return (next to your signature) and enclose the completed and signed Form NJ-1040-O with your client's return. You **must** also keep a copy of this Form NJ-1040-O in your records.

Where do I find Form NJ-1040-O?

Form NJ-1040-O is enclosed with this letter for your convenience. You can make copies as needed. Once the 2016 tax filing season starts, Form NJ-1040-O also will be available on our website at: www.state.nj.us/treasury/taxation/prntgit.shtml

How can I E-File my clients' returns?

You have several methods of electronically filing a New Jersey resident tax return for your clients; the Federal/State E-File Program with commercial software, NJ WebFile or any other electronic method approved by the Division. See the "Tax Professionals" tab at www.njtaxation.org

Where can I get more information?

Call our Tax Practitioner Hotline at 609-633-6657 or visit our website at: www.state.nj.us/treasury/taxation/efilemandate.shtml

The electronic filing requirement is authorized by N.J.S.A. 54A:8-6.1. The requirements are outlined in N.J.A.C. 18:35-6.4 (e).

Thank you for your continued cooperation.

Sincerely,

Customer Service Branch
New Jersey Division of Taxation

Encl.



STATE OF NEW JERSEY
Division of Taxation
E-File Opt-Out Request Form

An Important Message to Taxpayers

New Jersey law requires most tax preparers to electronically file (E-file) New Jersey income tax resident returns (Form NJ-1040 and Form NJ-1041). Filing your return electronically has the following benefits:

- Direct deposit option for your refund
• Reduced chance of errors

The Division of Taxation strongly urges you to allow your tax preparer to electronically file your New Jersey income tax return. However, if you do not want your return filed electronically, you can complete this form (NJ-1040-O) and enclose it with your return. This form authorizes your tax preparer to file your 2016 New Jersey income tax return on paper.

Part I: Taxpayer Information (to be completed by Taxpayer)

Form with fields for Last Name, First Name, SSN, Spouse's/Civil Union Partner's Last Name, First Name, SSN, Street Address, Apt. no., Telephone Number, City, State, Zip Code.

I (We) elect not to E-file my (our) NJ Resident Return

Reason

Form with fields for Taxpayer's signature, Date, Spouse's/Civil Union Partner's signature, Date.

Part II: Tax Preparer Information (to be completed by Tax Preparer)

Form with fields for Paid Preparer's Last Name, First Name, SSN/PTIN, Paid Preparer's Signature, Date, Telephone Number, Street Address, Apt. no., Email Address, City, State, Zip Code, Firm's Name (if applicable), FEIN.

An Important Message to Tax Preparers

- FORM NJ-1040-O MUST BE ENCLOSED WITH A TAXPAYER'S PAPER FORM NJ-1040 OR FORM NJ-1041 WHEN FILED.
• Fill in the NJ-1040-O oval or check the NJ-1040-O box next to your signature on the income tax return.
• Retain a copy of this form for your records.