



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 MEFADMIN@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
CBT100U	Form 302
Annual Questionnaire	Form 304
Schedule A	Form 305
Schedule A-2	Form 306
Schedule A-3	Form 311
Schedule A-4	Form 312
Schedule A-GR	Form 313
Schedule B	Form 315
Schedule C	Form 316
Schedule C-1	Form 317
NJK1 (CBT)	Form 318
Schedule F	Form 319
Schedule G	Form 320
Schedule H	Form 321
Schedule J	Form 322
Schedule KL	Form 323
Schedule K	Form 324
Schedule P	Form 325
Schedule P-1	Form 401
Schedule PC	Form 500
Schedule R	Form 501
Schedule RT	Schedule G-2

Schedule S	Schedule N
CBT150	Schedule O
CBT200T	CBT-160B
Annual Report	
Worksheet GIT-DEP	
CBT-160A	

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/100U

```
<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 TY2019

The state of NJ has implemented a new series of forms that will allow combined filings of corporations. This new series of forms is named CBT-100 Unitary series or the CBT-100U series. This series of forms has its own set of schedules similar to how the CBT-100 and CBT-100S have their own set of schedules.

The implementation of the new Unitary filing series has impacted the CBT-100 and the CBT-100S substantially. The changes to all of the forms is too extensive to list in this Developer's Handbook in a coherent manner. Developers are encouraged to look through the 2019 CBT Business Rules available on the portal to see changes highlighted in red text along with notes explaining the various changes.

VI. EXCLUSIONS FROM ELECTRONIC FILING

In addition to the returns listed in IRS publications as excluded from federal electronic filing for the 2019 tax filing period, the following documents will not be accepted for electronic filing in New Jersey in 2019:

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

New to 2019, amended returns can now be filed electronically. An amended return indicator is included on the form and in the schema beginning TY19.

XI. CALENDAR/DUE DATES

When a transmitted electronic business return is rejected in Processing Year 2019, 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

XIII. FREQUENTLY ASKED QUESTIONS (FAQ)

The following FAQ is meant to address some of the common questions received during prior filing seasons.

- **My client has a 52/53 week accounting period for federal filing purposes. However, NJ is rejecting the return for invalid period beginning and end dates. Does NJ recognize 52/53 week filers?**

No. NJ does not recognize this federal designation. The CBT instructions stipulate that all NJ CBT returns must be filed on a monthly accounting basis, and cannot exceed a 12 month period even by a day. The 52/53 week filers will use the same accounting year for both their federal and NJ returns, but the period end date on their NJ return must end on the last day of the month.

- **The return I'm attempting to file has a period end date of 6/30/2019. Is this considered a 2019 return?**

No. The 2019 CBT return is only to be used for accounting periods ending on or after July 31st, 2019 through June 30th 2020. The CBT instructions include a chart on page one of the instruction booklet that breaks down the due dates for CBT returns based on the accounting period end date.

It is important to keep in mind that the fiscal year ends on June 30th. The number one reason returns are rejected by NJ is due to inaccurate accounting period information.

- **I have a client that is a fiscal filer for the state of NJ. Their 2019 CBT return is late because the 2019 schema package was not available until after the client's due date has passed. Will the client be assessed a penalty for filing late?**

No. The New Jersey Division of Taxation recognizes that 2019 fiscal filers with a due date of 11/15/2019 or 12/15/2019 did not have the means to file by those due dates. Therefore, the Div. of Taxation is granting automatic extensions to taxpayers in this situation. You may view the full language regarding this automatic extension on the Taxation website (link below).

<https://www.state.nj.us/treasury/taxation/automaticextension.shtml>

- **Does New Jersey accept paper returns for Corporation Business Tax?**

For tax years beginning on or after January 1, 2016, all taxpayers and tax preparers must file CBT returns and make payments electronically. The mandate includes all CBT returns, estimated payments, extensions, and vouchers. However, since New Jersey did not have a free filing option when this law was implemented, we will accept paper corporate business tax returns for tax years ending before July 2017.

Please visit the State of NJ Division of Taxation Website to check for updates regarding the automatic extension:

<https://www.state.nj.us/treasury/taxation/index.shtml>

*****NOTE:** If you have further questions on the e-file/e-pay mandate you must address them to the NJ Division of Taxation. NJ DORES e-file will not interpret the language of the mandate beyond what is written. NJ DORES e-file does not have the authority to grant special status or exceptions to the e-file/e-pay mandate.

- **My client is a fiscal filer with an estimated payment or extension due before the schema package was available. What should I do?**

You have the option to make estimated payments and extension payments online via the NJ Division of Taxation website:

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