



State of New Jersey
Division of Revenue and Enterprise Services

NJ1065 e-File

Software Developers

Handbook

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



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INTRODUCTION

This manual is for software developers. It will provide the vendors with information needed to develop a quality product. It includes the criteria for filing, administrative procedures, and contact numbers.

The software developers' handbook, will be available to Developer's on The State's document library portal.

New for TY2016

The following items have been removed from the TY2016 NJ-1065

- Line 22a (Guaranteed Payments to Partners) Column B “Amount From NJ Sources”
- Line 22b (Guaranteed Payments to Partners—Pension) Column B “Amount From NJ Sources”
- Line 5 from TY15 NJ-1065 “Less: Credit from (prior year)”

In addition to items removed, the Axway system has been completely phased out for partnership submissions, TY14 returns and older will no longer be accepted electronically. TY16 and TY15 returns are the only tax years that will be able to be filed and both will utilize the MeF system.

I. GENERAL

Electronically filing the Partnership returns is now part of the Joint Federal/State MeF Electronic Filing Program. The information contained in this handbook is designed to assist software vendors in developing a tax package for preparation of TY16 New Jersey Electronic Partnership returns due in 2017.

Please note that continuing in TY16, the Partnership returns will be MeF. TY15 returns will be submitting utilizing the MeF system. We will no longer be accepting any returns filed through the old Legacy system utilizing your Axway mailbox. The Division will adhere to mandates requiring electronic payments.

If you have any questions, comments, or suggestions, please direct them, in writing to:

New Jersey Division of Revenue
E-File NJ-1065
Attn: Electronic Filing
PO Box 191
Trenton, New Jersey 08646-0191

Fax transmissions to (609) 984-6832
Send e-mails to MEFADMIN@treas.nj.gov
Call our "Hotline" at (609) 292-9292

II. WHO CAN E-FILE FOR TY 2016

New Jersey will accept all partnership returns electronically. **All partnerships with 10 or more partners, or returns submitted by paid preparers, must file electronically.** Partnerships that do not file electronically could be subject to penalties and interest for non-compliance. Since E-filing is mandated, in addition to TY16 returns, prior year returns TY15 and short year returns for TY17 may be filed. For additional information please visit our web site at: <http://www.state.nj.us/treasury/revenue>

The New Jersey record layout follows the paper returns and schedules. Refunds, zero balance, and balance due returns, as well as supporting documents, forms, and schedules will be accepted electronically. In addition, New Jersey Partnership returns can be filed using products that can be accessed on-line and/or on the Internet. The on-line applications will also support the New Jersey Partnership forms and all supporting documents that New Jersey accepts electronically.

New Jersey requires the FID/EIN/SSN or PTIN, name, address, and city of the paid preparer to be included in the electronic return.

III. SUPPORTED FORMS

The New Jersey Division of Revenue, in conjunction with the Internal Revenue Service (IRS), began accepting state Partnership returns and corresponding forms and schedules for tax year 2016 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:

Electronic Partnership Returns TY2016

Returns/Schedules
NJ1065
CBT1065
CBT160
PART 200T
NJ1065E
Schedule- A
Schedule- B
Schedule- J
Schedule- L
Schedule- PD
Schedule- T
NJ1065K1
NJ-NRA
Worksheet GITEP
NJ1065ES

All attachments, which were previously sent with the paper returns, but are not included in the TY16 schemas can be sent in as a binary attachment. They should also be kept with the partnership records.

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.

Partnership returns will be transmitted through the Federal MeF system to the State of New Jersey.

Note: When calculating Columns J and K on the Partners Directory you must use the New Jersey tax rate. If a different amount is entered the return will be rejected.

IV. 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

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- 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.

V. MANIFEST INFORMATION

The following data must be included in the manifest for partnership returns:

NJ-1065

<StateSubmissionType>NJ1065</StateSubmissionType>
<SubmissionCategory>PART</SubmissionCategory>

NJ-CBT-1065

<StateSubmissionType>CBT1065</StateSubmissionType>
<SubmissionCategory>PART</SubmissionCategory>

Extension (Part-200-T)

<StateSubmissionType>PART200T</StateSubmissionType>
<SubmissionCategory>PART</SubmissionCategory>

Extension (CBT-206)

<StateSubmissionType>CBT206</StateSubmissionType>
<SubmissionCategory>PART</SubmissionCategory>

Estimated Payment (NJ-CBT1065ES)

<StateSubmissionType>PARTEP</StateSubmissionType>
<SubmissionCategory>PARTEP</SubmissionCategory>

VI. ACCEPTANCE INTO THE E-FILE PROGRAM

Software Vendors/Developers

All developers must demonstrate the ability to prepare and transmit an acceptable electronic New Jersey Partnership return through the Federal MeF system. All criteria set forth in the record layouts must be met, and the test process must successfully be passed. Developers must provide the name of a contact person who is the only individual that the Division of Revenue will contact. Minimizing the number of contact personnel reduces the chance of error and miscommunication. Software developers must also provide a copy of their approved product, with documentation, to the Division.

Transmitters

Transmitters must submit a properly completed registration form. It is important that all ETIN numbers are registered. Transmitters should not provide their customers with New Jersey Registration forms with their ETIN's pre-filled.

Practitioners

No registration is required to E-file the New Jersey Partnership return.

In the course of processing electronic returns, software developer ID#'s, ETIN's, etc. are verified. ID #'s appearing in electronic returns that are not registered with New Jersey will cause delays in processing the returns. Rejected returns can be retransmitted to the State.

VII. MONITORING AND SUSPENSION OF PRIVILEGES

New Jersey will monitor all parties involved in the e-filing process. All entities involved in this process are subject to the rules and regulations set forth in this publication, as well as the laws, rules, and regulations relating to New Jersey Partnership Taxes and Fees. Failure to comply may result in warnings or suspension from the program. E-filed returns from suspended entities will not be accepted.

In addition, e-filed returns received on software not tested and accepted by the New Jersey E-file partnership program will not be accepted. Such submissions will not waive the responsibility of the client to e-file the partnership return.

VIII. PROVIDING DOCUMENTS TO PARTNERSHIPS

Practitioners must furnish partnerships with documentation of all New Jersey forms filed on their behalf. Partner's Share of Income; the Consent for Election; and any other documentation provided by the partnerships and used in the preparation of the returns.

IX. CONTACTING THE DIVISION

Practitioners and Transmitters

Technical calls dealing with transmissions, acknowledgment records, testing, etc., can be directed to MEFADMIN@treas.nj.gov.

Practitioners

Practitioners with tax related questions have a special number that can be utilized to call the Division of Taxation and they should use that number.

Taxpayers

The following telephone number is to be provided to taxpayers with inquiries regarding their returns. **All** taxpayer inquiries should be directed to:

New Jersey Division of Taxation Call Center - (609) 292-6400

NOTE: Again, taxpayers should not be given any number other than the Division of Taxation's "Hotline" number, (609) 292-6400. Personnel at other numbers will not be able to assist taxpayers with inquires regarding e-filing.

X. ACKNOWLEDGMENTS

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

If not using direct debit, payments with the accompanying payment vouchers, to the following address:

State of New Jersey Division of Taxation
Revenue Processing Center
P.O. BOX 642
Trenton, New Jersey 08646-0642

XI. NJ-1065 E-FILE CALENDAR

Periods ending:	1/1/16- 11/30/16
Deadline to register:	None, but must register prior to transmitting
Begin live transmissions:	When notified
Last date for timely filing:	The 15th day of the fourth month after the end of the Partnership's year
Last date for late transmissions:	None

XII. REMINDERS

*If the partnership has a **tax liability of more than \$10,000** a year in any single tax, it must **pay** all its taxes and fees using **EFT (Electronic Funds Transfer)**. Contact the EFT unit at (609) 984-9830.*

***Rejected returns** for partnerships with 10 or more partners must be **re-filed in electronic format**.*

Amended returns should also be e-filed.

Filers should address questions regarding acknowledgments and error codes to the transmitters.

If you have any questions or concerns, call the Division of Revenue via the E-File Hotline at (609) 292-9292.

NJ-1065
New Jersey Division of Revenue E-file
REGISTRATION FORM

For SOFTWARE DEVELOPERS +/-or TRANSMITTERS

Software developers and transmitters must register to participate in the e-filed NJ-1065, New Jersey Partnership Return program.

If you have any questions regarding completing this form please call (609) 292-9292.

Please type or print

COMPANY NAME - _____

COMPANY ETIN - _____

COMPANY FID/FEIN - _____

TRADE NAME (if any) - _____

ADDRESS - _____

CITY, STATE, ZIP - _____

CONTACT PERSON - _____

E-MAIL - _____

TELEPHONE- _____

EXTENSION- _____

FAX- _____

E-mail the completed form to - **Martin.Ingenbrandt@treas.nj.gov**

Or Fax the form to - **609-984-6832 Attention: Martin Ingenbrandt**

Or mail the form to - **NEW JERSEY DIVISION OF REVENUE**
E-FILE NJ-1065
P O BOX 191
TRENTON NJ 08646-0191