

GENERAL DISKETTE SPECIFICATIONS
FORM NJ-1080-C
PARTICIPANT & NONPARTICIPANT DIRECTORY

The New Jersey Division of Taxation requires Participant and Nonparticipant Directory information (Schedules A, B, and C, Form NJ-1080-C) to be filed on diskette or re-writable CD when there are 25 or more participants. Form NJ-1080-C (Composite return) **may not** be filed on a diskette or re-writable CD, but **must** be filed on the paper return. A filing entity with less than 25 participants may also file on diskette or re-writable CD, but is not required to do so.

In addition to the standard format, Form NJ-1080-C Participant and Nonparticipant Directory information may be filed using an EXCEL spreadsheet. (Note: An EXCEL spreadsheet must be saved as a 'Formatted Text (Space Delimited)' file (prn).

To be compatible, a diskette file must meet the following specifications:

- (a) 3 1/2" MS-DOS/ Windows 3.1 or higher compatible diskettes or re-writable CD.
- (b) Only one "A" record and one "T" record must exist per file. The "A" record identifies the entity for which the participant and nonparticipant directories are being reported and must be the first record on the file. A "D" record for each individual must follow the "A" record. A "D" record must be written for each participant and nonparticipant. The "T" record contains the number of "D" records reported and must be written after the last "D" record.
- (c) If a diskette was used previously for other data, reformat it before using it for a NJ-1080-C Participant/Nonparticipant Directory submittal.
- (d) All diskettes and re-writable CDs should be virus scanned before submission to the New Jersey Division of Taxation. If the New Jersey Division of Taxation detects a virus, the diskette(s) may be returned unprocessed.
- (e) Data must be recorded in UPPER CASE.
- (f) Each file must contain composite return information for a single tax year only. A file containing multiple tax years will be rejected.
- (g) The external label must indicate the file name, return year, Federal EIN, name of the entity submitting the file and personal computer operating system/software package used (Example: W95/EXCEL 97).
- (h) A diskette file may consist of multiple diskettes. The external diskette label must indicate the proper sequence (e.g. VOL 1 of 3). If a file consists of multiple diskettes the "A" record must be the first record on the first diskette in the sequence. The "T" record must be the last record on the last diskette in the sequence.
- (i) Use the column width indicated for each column for the entire file.