



*New Jersey Division of Revenue
and Enterprise Services*

***Corporate Business
Tax
Software Developers
Handbook***

*Guide for Software Developers who file:
New Jersey Corporate Business Tax (MeF) returns*

State of New Jersey
Division of Revenue & Enterprise Services

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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 for tax year 2015 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:

- CBT100 – New Jersey Corporation Business Tax Return
- CBT100S – New Jersey S-Corporation Business Tax Return
- SchA, SchA-2, SchA-3, SchA-4, SchA-5, SchA-GR, SchAM, SchA-S (CBT100S)
- SchB, SchB-S (CBT100S), SchC, SchC-1, SchCBTK1, SchE, SchE-S (CBT100S)
- SchF, SchF-S (CBT100S), SchG, SchH, SchJ, SchK-S (CBT100S), SchKL-S (CBT100S)
- SchM, SchP, SchP-1, SchPC, SchQ, SchQ-S (CBT 100S), SchR, SchS
- Form300, Form301, Form302, Form303, Form304, Form305, Form306, Form308, Form310, Form311, Form312, Form313, Form 315, Form316, Form317, Form318, Form319, Form401, Form500, Form501, CBT150, CBT160, SchG-2, Schedule N, Schedule O, GIT-DEP

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

```
<StateSubmissionTyp>CBT100</StateSubmissionTyp>
<SubmissionCategoryCd>CORP</SubmissionCategoryCd>
```

CBT100S

```
<StateSubmissionTyp>CBT100S</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 TY2015

- One version of Schedule J
- One version of Schedule A-4

VI. EXCLUSIONS FROM ELECTRONIC FILING

In addition to the returns listed in IRS publications as excluded from federal electronic filing for the 2015 tax filing period, the following documents will not be accepted for electronic filing in New Jersey in 2015:

- **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 2015, there is a 10-day Transmission Perfection Period to perfect that return for electronic re-transmission.

XII Signature Documents

NJ Division of Taxation no longer requires any signature document for any e-filed New Jersey return. Practitioners may choose to maintain a signed copy of an NJ-8879 or similar document in their records.

[NJ-E FILE Signature Authorization - 2015](#)

Note: *The form NJ-8879 is not to be mailed to the State of New Jersey.*