



# State of New Jersey

Division of Revenue and Enterprise Services  
E-File Letter of Intent

Tax Year 2024

This form must be completed and submitted to [e-govservices@treas.nj.gov](mailto:e-govservices@treas.nj.gov)

## 2024 Tax Software Provider NJDORES Letter of Intent

Welcome to the E-File Letter of Intent (LOI). If your software company intends to submit electronic returns to the State of New Jersey Division of Revenue and Enterprise Services (NJDORES) you will need to complete this form and submit it to [e-govservices@treas.nj.gov](mailto:e-govservices@treas.nj.gov).

By submitting this Letter of Intent (LOI) to NJDORES, you agree to meet our standards for software provider registration, tax preparation software, and substitute forms. If you do not meet the standards and requirements explained in this LOI or provide an incomplete form, we may deny your application or revoke your approved software provider status and reject all electronic returns submitted using your products.

You must complete a separate LOI for each unique product your company offers.

**Note:** If you are a new Software Provider who has not filed city/state income tax returns with any city or state agencies, you must have passed assurance testing with the IRS. Attach documentation from the IRS demonstrating you have successfully tested with the IRS.

### Important dates

NJDORES has important key dates to ensure we are ready for the filing season and taxpayers can file an accurate and timely tax return. Please note the following key dates:

- Assurance testing (ATS) begins when IRS opens up testing.
- We accept E-File tests all year, LOI must be complete before testing.

### Amended Letter of Intent

Check this box if this is an amended Letter of Intent.

Reason for amendment:

### Company information

List your company information.

Name of company	Product name	City/State issued software ID (if applicable)
DBA name	NACTP vendor ID	City/State tax account number (if applicable)
Address	Product URL	Company FEIN
City	State	Zip code
List your other product names using the same calculation engines here: <b>Note:</b> The same calculation engine is defined as products that use the same calculation engine and support all the same forms and schedules.		

### IRS issued electronic identification numbers

List your IRS electronic identification numbers.

	<b>EFIN(s)</b>	<b>ETIN(s)</b>
<b>Individual Tax</b>	Test EFIN(s)	Test ETIN(s)
	Production EFIN(s)	Production ETIN(s)
<b>Business Tax</b>	Test EFIN(s)	Test ETIN(s)
	Production EFIN(s)	Production ETIN(s)

## Contact information

List the contact information for each area identified.

Regulatory/compliance contact	Phone	Email address
Secondary regulatory/compliance contact	Phone	Email address
Primary individual MeF contact	Phone	Email address
Secondary individual MeF contact	Phone	Email address
Primary business MeF contact	Phone	Email address
Secondary business MeF contact	Phone	Email address
Primary fiduciary (Estate/Trust) MeF contact	Phone	Email address
Secondary fiduciary (Estate/Trust) MeF contact	Phone	Email address
Primary leads reporting contact	Phone	Email address
Secondary leads reporting contact	Phone	Email address

## Software products and tax types supported

Check all that apply.

Type of software product supported	
DIY/consumer (Web-Based)	<input type="checkbox"/>
DIY/consumer (Desktop)	<input type="checkbox"/>
Professional/paid preparer (Web-Based)	<input type="checkbox"/>
Professional/paid preparer (Desktop)	<input type="checkbox"/>

Tax types supported		
Individual income Tax	<input type="checkbox"/> e-File	<input type="checkbox"/> Substitute forms
Estate/trust/fiduciary Tax	<input type="checkbox"/> e-File	<input type="checkbox"/> Substitute forms
Partnership Tax	<input type="checkbox"/> e-File	<input type="checkbox"/> Substitute forms
Corporation Business Tax	<input type="checkbox"/> e-File	<input type="checkbox"/> Substitute forms
S-Corporation Business Tax	<input type="checkbox"/> e-File	<input type="checkbox"/> Substitute forms
Pass-Through Entity (PTE)	<input type="checkbox"/> e-File	<input type="checkbox"/> Substitute forms

### Rebranded software products

Complete this section only if your product is rebranded.

For software to be considered rebranded, changes cannot be made to the software requirements and output(s). As the Software company selling and/or licensing your product to a third-party, it is your responsibility to make sure the rebranded product reflects the current software requirements and output(s). List each of your rebranded products below.

Rebranded product name	ETIN (if applicable)	Contact person	Phone	Email address
Rebranded product name	ETIN (if applicable)	Contact person	Phone	Email address
Rebranded product name	ETIN (if applicable)	Contact person	Phone	Email address
Rebranded product name	ETIN (if applicable)	Contact person	Phone	Email address
Rebranded product name	ETIN (if applicable)	Contact person	Phone	Email address

Attach additional sheets if needed.

For Rebranded Products, the NJDORES has the following requirements

- Rebranded Products are required to complete the full e-File ATS approval process if the calculation engine is different.
- Rebranded Products are required to complete an abbreviated e-File ATS approval process if the calculation engine cannot be changed.

### E-file mandates or requirements

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

<https://www.state.nj.us/treasury/taxation/efilemandate-faqs.shtml>

### Forms and schedules supported by tax type (check all that apply)

Check the boxes of the forms and schedules your company supports

Forms and Schedules	E-file
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<b>Individual Income Tax</b>	
NJ1040	<input type="checkbox"/>
NJ1040NR	<input type="checkbox"/>
NJ1040X	<input type="checkbox"/>
Schedule NJ – COJ	<input type="checkbox"/>
Schedule NJ – DOP	<input type="checkbox"/>
NJ2210	<input type="checkbox"/>
NJ2210NR	<input type="checkbox"/>
NJ2450	<input type="checkbox"/>
NJW2	<input type="checkbox"/>
NJ-NRA	<input type="checkbox"/>
Schedule BUS1	<input type="checkbox"/>
Schedule BUS2	<input type="checkbox"/>
Schedule BUS2 NR	<input type="checkbox"/>
Worksheet A	<input type="checkbox"/>
Worksheet B	<input type="checkbox"/>
Worksheet C	<input type="checkbox"/>
NJCBTK1	<input type="checkbox"/>
NJ1065 K1	<input type="checkbox"/>
NJ630	<input type="checkbox"/>
NJ1040ES	<input type="checkbox"/>
Schedule NJ WWC	<input type="checkbox"/>
Schedule NJ HCC	<input type="checkbox"/>
Schedule EZE	<input type="checkbox"/>
<b>Forms and Schedules</b>	<b>E-file</b>
<b>Estate/Trust/Fiduciary Tax</b>	
NJ1041	<input type="checkbox"/>
NJ1041SB	<input type="checkbox"/>
NJ2210	<input type="checkbox"/>
NJ-NRA	<input type="checkbox"/>
Schedule A	<input type="checkbox"/>
Schedule A – SB	<input type="checkbox"/>
Schedule B	<input type="checkbox"/>
Schedule B – SB	<input type="checkbox"/>
Schedule C	<input type="checkbox"/>
Schedule C – SB	<input type="checkbox"/>
Schedule D	<input type="checkbox"/>
Schedule E	<input type="checkbox"/>
Schedule E – SB	<input type="checkbox"/>
Schedule G	<input type="checkbox"/>

NJ1041ES	<input type="checkbox"/>
Schedule BUS1	<input type="checkbox"/>
Schedule BUS2	<input type="checkbox"/>
Worksheet B	<input type="checkbox"/>
Worksheet C	<input type="checkbox"/>
NJ630	<input type="checkbox"/>
NJ1040ES	<input type="checkbox"/>
Schedule NJ WWC	<input type="checkbox"/>
Schedule NJ HCC	<input type="checkbox"/>
<b>Forms and Schedules</b>	<b>E-file</b>
<b>Corporate Business Tax, S Corporation, Unitary</b>	
CBT100	<input type="checkbox"/>
CBT100S	<input type="checkbox"/>
CBT100U	<input type="checkbox"/>
Members Schedule (CBT100U)	<input type="checkbox"/>
Schedule A	<input type="checkbox"/>
Schedule A-S	<input type="checkbox"/>
Schedule A-U	<input type="checkbox"/>
Schedule A-2	<input type="checkbox"/>
Schedule A-2-U	<input type="checkbox"/>
Schedule A-3	<input type="checkbox"/>
Schedule A-3-U	<input type="checkbox"/>
Schedule A-4	<input type="checkbox"/>
Schedule A-4-S	<input type="checkbox"/>
Schedule A-4-U	<input type="checkbox"/>
Schedule CBTK1	<input type="checkbox"/>
Schedule F	<input type="checkbox"/>
Schedule F-U	<input type="checkbox"/>
Schedule G-2	<input type="checkbox"/>
Schedule H	<input type="checkbox"/>
Schedule H-U	<input type="checkbox"/>
Schedule J	<input type="checkbox"/>
Schedule J-U	<input type="checkbox"/>
Schedule KL-S	<input type="checkbox"/>
Schedule K-S	<input type="checkbox"/>
Schedule L-U	<input type="checkbox"/>
Schedule N	<input type="checkbox"/>
Schedule O	<input type="checkbox"/>
Schedule P-1	<input type="checkbox"/>
Schedule P-1-U	<input type="checkbox"/>

Schedule PC	<input type="checkbox"/>
Schedule PC-U	<input type="checkbox"/>
Schedule R	<input type="checkbox"/>
Schedule R-U	<input type="checkbox"/>
Schedule R-S	<input type="checkbox"/>
Schedule S	<input type="checkbox"/>
Schedule S-U	<input type="checkbox"/>
Schedule X-U	<input type="checkbox"/>
Form 500	<input type="checkbox"/>
Form 500S	<input type="checkbox"/>
Form 500U	<input type="checkbox"/>
Form 500U-P	<input type="checkbox"/>
Form 500U-PA	<input type="checkbox"/>
Worksheet500P	<input type="checkbox"/>
CBT150	<input type="checkbox"/>
CBT200T	<input type="checkbox"/>
Annual Report	<input type="checkbox"/>
<b>Forms and Schedules</b>	<b>E-file</b>
<b>Partnership Tax</b>	
NJ1065	<input type="checkbox"/>
CBT1065	<input type="checkbox"/>
CBT160	<input type="checkbox"/>
PART 200T	<input type="checkbox"/>
NJ1065E	<input type="checkbox"/>
Schedule A	<input type="checkbox"/>
Schedule B	<input type="checkbox"/>
Schedule J	<input type="checkbox"/>
Schedule L	<input type="checkbox"/>
Schedule PD	<input type="checkbox"/>
Schedule T	<input type="checkbox"/>
NJ1065 K1	<input type="checkbox"/>
Schedule NJ-NRA	<input type="checkbox"/>
Worksheet GITEP	<input type="checkbox"/>
NJ1065ES	<input type="checkbox"/>
<b>Forms and Schedules</b>	<b>E-file</b>
<b>Pass-Through Entity Tax</b>	
PTE100	<input type="checkbox"/>
PTE150	<input type="checkbox"/>
PTE200T	<input type="checkbox"/>
Schedule PTEK1	<input type="checkbox"/>

Schedule MD	<input type="checkbox"/>
Schedule CMD	<input type="checkbox"/>

## Electronic amended returns

NJDORES requests you support electronic amended returns for those available through MeF.

### Agency requirements

This section identifies agency requirements and expectations of new and existing Software Providers and the software product.

#### Issue notification and resolution requirements

This section represents NJDORES issue notification and issue resolution standards.

- If there is an issue with any of the above software packages, State of New Jersey Division of Revenue and Enterprise Services must be contacted about the issue at [e-govservices@treas.nj.gov](mailto:e-govservices@treas.nj.gov). The issue must be corrected in a timely manner.
- If State of New Jersey Division of Revenue and Enterprise Services finds an issue with any of the above software, you will be contacted and the issue must be corrected in a timely manner.

#### System security requirements

NJDORES does not prescribe the security requirements for your system. You are responsible for implementing appropriate security measures to protect taxpayers and their information in your system. You must apply security measures to protect taxpayer information in your system when it is on-line, off-line, at rest, and in transit.

#### Security incident requirements

Unless otherwise prohibited by law, all data breaches, security incidents, or other improper disclosures of taxpayer data must be promptly reported to the NJDORES and New Jersey Attorney General Office.

#### Production return submission requirements

All returns generated from this software must be e-Filed or printed from the approved software or a subsequent product update.

#### Product updates

Desktop product users who attempt to file 10 or more business days after a production release must be required to download and apply the product update.

#### Schemas

Your software must follow the schema requirements. Find NJDORES schema requirements

- State of New Jersey Web Portal
  - <https://my.state.nj.us/openam/UI/Login>

#### Testing and submissions

All e-File ATS tests submitted during the approval process must be created in, and originate from, the actual software.

## Validation of data elements

You must validate the following pre-populated data elements:

### Software limitations

### Software exceptions

## Customer Notices

This section identifies information NJDORES is requiring the software providers to communicate with customers.

### Disclosure and use of information language expectations

You must include the following consent language with electronic filing software.

#### **For Do-It-Yourself software:**

*By using a computer system and software to prepare and/or file my tax return(s) electronically, I consent to the transmission of my return(s) and to the disclosure of all information about my use of the system and software to the New Jersey Division of Revenue and Enterprise Services.*

#### **For Tax Professional software:**

*By using a computer system and software to prepare and/or file my client's return(s), I consent to the transmission of my client's return(s) and to the disclosure of all information about my use of the system and software to the New Jersey Division of Revenue and Enterprise Services.*

#### **For Business software:**

*By using a computer system and software to prepare and/or file this business tax return(s), I consent to the transmission of the return(s) and to the disclosure of all information about the use of the system and software to the New Jersey Division of Revenue and Enterprise Services.*

### Driver's license/ID card expectations for individual income tax

NJDORES is providing the following expectations and information:

#### **For e-File returns:**

NJDORES requires the DL/ID card be included with the return but won't reject the return if it's not included.

### Refund expectations

NJDORES is providing a URL for refund processing. All Do It Yourself (DIY) and Tax Professional software packages must include this information in your software. The message is expected to be displayed within the software in a way to maximize the likelihood the message is read.

**URL:** [https://www20.state.nj.us/TYTR\\_TGI\\_INQ/jsp/prompt.jsp](https://www20.state.nj.us/TYTR_TGI_INQ/jsp/prompt.jsp)

### Taxes due expectations

NJDORES is providing a URL about taxes due, such as due dates and payment methods. All Do It Yourself (DIY) and Tax Professional software packages must include this information in your software. The message is expected to be displayed within the software in a way to maximize the likelihood the message is read.

**URL:** <https://www.state.nj.us/treasury/taxation/payments-notices.shtml>

## Agency questions

This section represents questions NJDORES has for the software provider about their product.

### Specific Questions

1. Do you support unlinked jurisdictional returns?

- a. Yes  
 b. No

2. What refund products or payment vehicles do you offer your customers? If you partner with an entity to provide refunds (e.g. Amazon.com or other pre-paid cards), please provide the names and bank routing numbers (RTNs) of each company. Attach a separate sheet if necessary.

## Acknowledgments and signature

By signing this agreement, I agree to provide true, accurate, current, and complete information and my company agrees to all the requirements listed in this document.

The NJDORES reserves the right to deny, suspend or terminate my company's ability to submit returns.

AUTHORIZED REPRESENTATIVE PRINTED NAME	AUTHORIZED REPRESENTATIVE EMAIL ADDRESS	
AUTHORIZED REPRESENTATIVE SIGNATURE	AUTHORIZED REPRESENTATIVE PHONE NUMBER	DATE

## Authorized access to the New Jersey Secure Portal

Access to the New Jersey Secure portal should be limited to those with a business need.

Provide information for each employee you are authorizing for access to the New Jersey Secure Portal.

**NOTE:** Include all authorized individuals, even if listed previously on this form.

First and last name	Phone number	Email address
	Authorized access <input type="checkbox"/> e-File <input type="checkbox"/> Substitute Forms	Tax types
First and last name	Phone number	Email address

	Authorized access <input type="checkbox"/> e-File <input type="checkbox"/> Substitute Forms	Tax types
First and last name	Phone number	Email address
	Authorized access <input type="checkbox"/> e-File <input type="checkbox"/> Substitute Forms	Tax types
First and last name	Phone number	Email address
	Authorized access <input type="checkbox"/> e-File <input type="checkbox"/> Substitute Forms	Tax types
First and last name	Phone number	Email address
	Authorized access <input type="checkbox"/> e-File <input type="checkbox"/> Substitute Forms	Tax types