



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 Partnership Tax returns electronically*

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I. INTRODUCTION

This guide is intended to help you develop software to file the State of New Jersey Partnership 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 [e-GovServices@treas.nj.gov](mailto:GovServices@treas.nj.gov).

II. UPDATES AND CHANGES FOR THE 2022 FILING SEASON

- NJ-1065 has a new line under the Partnership Filing fee section, “Less: Pass-Through Business Alternative Income Tax Credit”, for those filers who also file the PTE and elect to have their BAIT Credit applied to their filing fee
- The Partners Directory has 2 new fields, there is a Column L that lists the partners’ share of Pass-Through Business Alternative Income Tax and a corresponding total field for PTE filers who elect to have their BAIT Credit applied to the partners
- The NJK-1 has a new field “share of Pass-Through Business Alternative Income Tax” to show the BAIT credit for PTE filers who elect to have the credit applied to the partners
- The Schedule A has a new column under Part II, Column D shows the Share of Pass-Through Business Alternative Income Tax for tiered partnerships, there are also new checkboxes to show where the partnership wishes to allocate their BAIT Credit
- The Schedule T has a new field to total the share of Pass-Through Business Alternative Income Tax

III. WAYS TO FILE PARTNERSHIP RETURNS ELECTRONICALLY

Electronic filing of the New Jersey Partnership return (NJ-1065) is now part of the Joint Federal/State MeF Electronic Filing Program. The information contained in this handbook is intended to assist software vendors in developing an e-file software package for tax year 2022.

In addition to current year 2022 returns, short year returns, Tax Year 2021, and Tax Year 2020 returns may be filed electronically. For additional information please visit our web site at: <http://www.state.nj.us/treasury/revenue>

New Jersey Partnership returns, payments, and extensions may be filed on-line through the NJ Division of Taxation website. The link to these online applications is below:

- <http://www.state.nj.us/treasury/taxation/onlinebus.shtml#Partnerships>

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.

IV. E-FILING MANDATE

The New Jersey Division of Taxation mandates that any partnerships with 10 or more partners must file electronically. Partnerships with 10 or more partners that do not file electronically could be subject to penalties and interest for non-compliance.

In addition, all returns submitted by paid preparers must also be submitted electronically.

V. SUPPORTED FORMS

The New Jersey Division of Revenue, in conjunction with the Internal Revenue Service (IRS), began accepting state Partnership returns, corresponding forms and schedules for Tax Year 2022 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 TY2022

Returns/Schedules
NJ1065
CBT1065
CBT206
PART 200T
NJ1065E
Schedule- A
Schedule- B
Schedule- J
Schedule- L
Schedule- PD
Schedule- T
NJ1065K1
NJ-NRA
Worksheet GITEP
NJ1065ES
PTE-100
PTE-150
PTE-200-T
Schedule MD
Schedule PTEK1

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 based on the amount you have listed in Column I

regardless of the situation, the amount may be rounded to the nearest dollar. If a different amount is entered the return will be rejected.

VI. 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.

All attachments, which were previously sent with the paper returns, but are not included in the TY22 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.

VII. 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>

PTE-100

<StateSubmissionType>PTE100</StateSubmissionType>
<SubmissionCategory>PART</Submission Category>

PTE-150

<StateSubmissionType>PTE150</StateSubmissionType>
<SubmissionCategory>PART</SubmissionCategory>

PTE-200-T

<StateSubmissionType>PTE200T</StateSubmissionType>
<SubmissionCategory>PART</SubmissionCategory>

VIII. 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 be successfully passed.

Developers must provide the name and contact information of a single contact person with whom the Division of Revenue may communicate. Minimizing the number of contact personnel reduces the chance of error and miscommunication.

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 numbers, ETINs, etc. will be verified. Identification Numbers 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.

IX. 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 as software that has not been 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.

X. 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.

XI. CONTACTING THE DIVISION

Practitioners and Transmitters

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

Practitioners

Practitioners with tax related questions have a special number that can be used 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 inquiries regarding e-filing.

XII. ACKNOWLEDGMENTS

The Internal Revenue Service will provide State Acknowledgement services on its Front End Processing System (MeF platform). The State of New Jersey will send its Acknowledgements to MeF for trading partners to pick up. New Jersey will store Submission IDs 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

New Jersey follows the Federal perfection period of 10 days. If you receive a rejected acknowledgement you have 10 days to correct the return and resubmit and still be considered timely. This is effective for the current year and all prior years accepted through MeF

XIII. PAYMENTS

If not using direct debit, you may send 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

XIV. NJ-1065 E-FILE CALENDAR

Periods ending:	1/1/22- 12/31/22
Deadline to register:	None, but must register prior to transmitting
Begin live transmissions:	Same as IRS
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

XV. 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 e-govservices@treas.nj.gov.

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

Amended returns also must be e-filed.

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

PLEASE NOTE: Regarding reject code “43559 Partner Name on NJK-1 does not match name on Partners Directory”, this is not an error or mistake. You *must* pay close attention to the names on both your Partner Directory entries and NJK-1 entries and they must match **exactly**.

Examples:

John Smith is not Smith, John;

John R. Smith is not John Smith;

John Smith LLC is not John Smith Limited Liability Company;

The John Smith Corp DBA Dunkin Donuts is not Dunkin Donuts;

The Irrevocable Smith Family Trust FBO John Smith is not The Smith Trust;

If you have any questions or concerns, call the Division of Revenue E-File Hotline at (609) 292-8720.