NJ-1080-C 1999

STATE OF NEW JERSEY
INCOME TAX - NONRESIDENT COMPOSITE RETURN

For Tax Year Jan. 1 - Dec. 31, 1999

ID Number	Legal Name	
_____ Number of individuals participating in this return	Trade Name (if different from legal name)	
	Address (number and street)	
	City	State / Zip Code

Check if: 1. ☐ Professional Athletic Team 2. ☐ Partnership 3. ☐ New Jersey Electing S Corporation 4. ☐ Limited Liability Company 5. ☐ Limited Liability Partnership 6. ☐ Estate or Trust

7. **GUBERNATORIAL ELECTIONS FUND** ➔ Do you wish to designate $1 of your taxes for this fund? ☐ YES ☐ NO

Note: If you check the "YES" box it will not increase the tax or reduce the refund.

INCOME INFORMATION		Income From
8. Wages, salaries, tips, and other employee compensation	8	
9. Taxable interest	9	
10. Dividends	10	
11. Net gain or income from disposition of property	11	
12. Distributive share of Partnership income	12	
13. Net Pro Rata Share of S Corporation	13	
14. Net gains or income from rents, royalties, patents & copyrights	14	
15. Net gains or income derived through Estates or trusts	15	
16. Other - state nature and source _____	16	
17. Total New Jersey Taxable Income (Add Lines 8 through 16)	17	
18. Tax (Multiply Line 17 by 6.37%)	18	
19. Total New Jersey Tax Withheld	19	Check ☐ if Form NJ-2210 is attached
20. Estimated payments / Credit from 1998 Composite return	20	
21. Total payments / Credits (Add Line 19 and 20)	21	
22. If payments are LESS THAN tax - enter Amount Due	22	
23. If payments are MORE THAN tax - enter OVERPAYMENT	23	
24. REFUND (Amount of Line 23 to be refunded)	24	
25. CREDIT to 2000 Tax	25	

Signature (See instructions)	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct and complete. Declaration of preparer is based on all information of which preparer has any knowledge.	
Title	Paid Preparer's Signature	Date ☐ Check if Self-Employed
Date	Firm's Name (or yours if self-employed)	Preparer's SS #
	Preparer's Address	Preparer's Federal EIN #

Division Use 1_____ 2_____ 3_____ 4_____ 5_____ 6_____ 7_____

SCHEDULE A - PARTICIPANT DIRECTORY

Legal name as shown on Form NJ-1080-C	ID Number

List all participants, including principal address. Add additional sheets as necessary.

Social Security Number			Name		
Taxable Income			Address		
NJ Income Tax			City	State	Zip Code

Social Security Number			Name		
Taxable Income			Address		
NJ Income Tax			City	State	Zip Code

Social Security Number			Name		
Taxable Income			Address		
NJ Income Tax			City	State	Zip Code

Social Security Number			Name		
Taxable Income			Address		
NJ Income Tax			City	State	Zip Code

Social Security Number			Name		
Taxable Income			Address		
NJ Income Tax			City	State	Zip Code

Social Security Number			Name		
Taxable Income			Address		
NJ Income Tax			City	State	Zip Code

Social Security Number			Name		
Taxable Income			Address		
NJ Income Tax			City	State	Zip Code

Social Security Number			Name		
Taxable Income			Address		
NJ Income Tax			City	State	Zip Code

SCHEDULE B - NONPARTICIPANT DIRECTORY

Legal name as shown on Form NJ-1080-C	ID Number

List all nonparticipants, including principal address. Add additional sheets as necessary.

Social Security Number or EIN	Name		
	Address		
	City	State	Zip Code
Social Security Number or EIN	Name		
	Address		
	City	State	Zip Code
Social Security Number or EIN	Name		
	Address		
	City	State	Zip Code
Social Security Number or EIN	Name		
	Address		
	City	State	Zip Code
Social Security Number or EIN	Name		
	Address		
	City	State	Zip Code
Social Security Number or EIN	Name		
	Address		
	City	State	Zip Code
Social Security Number or EIN	Name		
	Address		
	City	State	Zip Code
Social Security Number or EIN	Name		
	Address		
	City	State	Zip Code

FORM
NJ-1080-E
1999

STATE OF NEW JERSEY
ELECTION TO PARTICIPATE IN A COMPOSITE RETURN

PART 1 ENTITY INFORMATION

EIN	Name of Filing Entity	
Mailing Address		
City	State	Zip
Person to Contact		Telephone Number

Type of Entity: ☐ General Partnership ☐ Limited Partnership ☐ Professional Athletic Team ☐ Estate or Trust
☐ Limited Liability Company ☐ Limited Liability Partnership ☐ NJ Electing S Corp.

PART 2 INDIVIDUAL INFORMATION

Social Security Number	Name	
Principal Address		
City	State	Zip

INDIVIDUAL CONSENT STATEMENT

By signing this election to participate, I hereby consent to have my income from the above named entity which is derived from or connected with sources within New Jersey included on the New Jersey Nonresident Composite Return (Form NJ-1080-C). I further consent to all provisions and requirements for such returns as contained in N.J.A.C. 18:35-1.30, including, but not limited to, the responsibilities and liabilities of an electing participant.

I further declare that I satisfy all of the following conditions:

1. I was a nonresident of New Jersey for the entire year;
2. I did not maintain a permanent place of abode in New Jersey at any time during the taxable year;
3. I do not file a fiscal year tax return for federal income tax purposes;
4. I did not have income derived from or connected with New Jersey sources other than the income to be reported on the composite return being filed by this or any other entity;
5. I waive the right to claim New Jersey personal exemptions, credits or deductions and I agree that the tax due on my share of the composite income will be calculated at the highest tax rate in effect this year for single taxpayers; and

I further understand that this election to participate:

1. Must be made annually;
2. Shall be binding on my heirs, representatives, assigns, successors, executors, and administrators;
3. May not be made after April 15, 2000; and
4. May not be revoked after April 15, 2000.

Under penalties of perjury, I declare that I have examined this election, including all statements above, and to the best of my knowledge and belief, it is true and correct.

Signature _____ Date _____

THIS FORM MAY BE REPRODUCED

18:35-1.30 Composite Returns for Nonresidents

(a) A general partnership, a limited partnership, a limited liability partnership (LLP), a limited liability company (LLC), a New Jersey electing S corporation, an estate, a trust, or a professional athletic team (as defined in N.J.A.C. 18:35-1.29) doing business or conducting activities in New Jersey or having income derived from or connected with sources within New Jersey may file a composite New Jersey Nonresident gross income tax return (Form NJ-1080-C) on behalf of its qualified nonresident individual partners, members, shareholders, or beneficiaries, as the case may be, who elected to file such return.

1. Any entity which files a composite return on behalf of its qualified nonresident individual members shall be referred to as the "filing entity".

(b) A qualified nonresident individual is one who elects to participate in the composite return and satisfies all of the following conditions:

1. The individual was a nonresident for the entire taxable year;
2. The individual did not maintain a permanent place of abode in New Jersey at any time during the taxable year;
3. The individual was not a fiscal year filer;
4. The individual did not have income derived from or connected with New Jersey sources other than the income reported on this or any other composite return;
5. The individual waives the right to claim any New Jersey personal exemption, credit or deduction and agrees to have the tax calculated directly on such income at the highest tax rate in effect for single taxpayers for the tax year; and
6. The individual elects to be included in a composite return by completing and delivering to the filing entity a Form NJ-1080-E (Election to be included in a Composite Return), or a form substantially similar thereto, prior to the filing of the composite return by the filing entity.
   i. Such election must be made annually;
   ii. Such election shall be binding on the participant's heirs, representatives, assigns, successors, executors and administrators;
   iii. Such election shall be an express consent to personal jurisdiction in New Jersey for New Jersey personal income tax purposes; and
   iv. A qualified electing nonresident participant may not revoke an election to be included in the composite return or make an election to be included in the composite return after April 15 following the close of the taxable year.

(c) Each filing entity must retain the completed and signed election forms (Form NJ-1080-E) submitted by the qualified electing nonresident participants. Such forms must be made available to the Division of Taxation upon request.

(d) An individual may participate in more than one New Jersey gross income tax composite return, providing the requirements of subsections (b)1 through (b)6, above, are satisfied.

(e) Nonresident individuals who are not eligible to participate in the composite return because they do not satisfy all of the requirements of subsection (b), or who do not wish to participate in the composite return, must file a Form NJ-1040NR reflecting their income from all sources, as well as from New Jersey sources.

(f) The composite return shall be due on the fifteenth day of the fourth month following the close of the taxable year of the qualified electing nonresident participants. An extension of time to file will be granted on a composite basis only and must be requested in accordance with N.J.A.C. 18:35-1.18. The request must be made on From NJ-630 and must be made under the filing entity's federal identification number.

(g) If the filing entity has filed a composite return previously and the amount which the filing entity estimates to be the total income tax liability for the composite return for the current tax year exceeds $100, the filing entity must file a declaration of estimated tax and make quarterly estimated tax payments in accordance with N.J.S.A. 54A:8-4 and 8-5, using Form 1040-ES. Credit will not be given on the composite return for individual estimated tax payments made by, or on behalf of, any of the qualified electing nonresident participants.

(h) The tax due shall be calculated using the highest gross income tax rate in effect for single taxpayers for the tax year for which the composite return is being filed, without benefit of personal exemptions, deductions or credits.

(i) The filing of a composite return shall be considered to be a group of separate returns meeting the individual filing requirements for each qualified electing nonresident participant as imposed by the Gross Income Tax Act. N.J.S.A 54A:1-1 et seq.

1. Each qualified electing nonresident participant is personally liable for the timely filing of returns and payment of such individual's liability, including, but not limited to, any assessment resulting from an audit of the composite return.
2. Each qualified electing nonresident participant adopts the statements contained in the filed composite return relating to the filing entity and to him or herself (but not as to statements made on the composite return relating solely to other participants), and shall take, under penalties of perjury, full responsibility for the truth of the statements contained in the filed composite return.
3. Each qualified electing nonresident participant adopts, as his or her own, any actions of the filing entity that may affect the composite return, including, but not limited to, a waiver of the statute of limitations for assessment or any decision to accept the results of an audit by the Division.
4. The Director retains the right to require the filing of an individual New Jersey Nonresident Gross Income Tax Return (Form NJ-1040NR) by any individual who participates in a composite return when the Director deems that the filing of a separate individual return is necessary to acquire complete facts and information or to enforce the provisions of the Gross Income Tax Act.

(j) Each composite return shall include the following for each qualified electing nonresident participant:

1. Name and address;
2. Social Security Number;
3. The participant's share of income derived from or connected with New Jersey sources;
4. The New Jersey gross income tax attributable to the participant's share of income derived from or connected with New Jersey source; and
5. A copy of the following;
   i. Schedule NJK-1, Form NJ-1065, if the filing entity is a partnership, limited liability company or limited liability partnership;
   ii. Schedule NJ-K-1, Form CBT-100S, if the filing entity is a New Jersey electing S corporation;
   iii. Schedule K-1, Federal Form 1041, if the filing entity is a trust or estate; or
   iv. Form W-2, if the filing entity is a professional athletic team.

(k) Each return must include the names, addresses, and social security numbers of all members of the filing entity who are not included in the composite return.

(l) Any composite return which is filed on behalf of 25 or more participants must be filed on diskette or by using magnetic media.

(m) The composite New Jersey Nonresident gross income tax return (Form NJ-1080-C) must be signed by:

1. The tax matters partner, if the filing entity is a general partnership, a limited partnership, or a limited liability partnership;
2. An officer of the corporation, if the filing entity is an S corporation;
3. The executor or administrator, if the filing entity is an estate;
4. A trustee, if the filing entity is a trust; or
5. An authorized member, if the filing entity is a limited liability company.
6. If the filing entity is a professional athletic team the return must be signed as required in subsections 1 through 5 above, depending on the entity type of the team.

(n) If, after the final composite return has been filed, a qualified, electing, nonresident participant discovers income derived from or connected with New Jersey sources other than from the filing entity, such participant shall file a Nonresident New Jersey Gross Income Tax Return (Form NJ-1040NR) which includes all income derived from New Jersey sources (including the share of income reported on the composite return).

1. The participant's Form NJ-1040NR must include a schedule indicating the name of the filing entity(s) for which the participant was included in a composite return, and showing the amount of income included on the participant's behalf for each composite return and the tax paid thereon.
2. Such participant shall be entitled to a credit on the Form NJ-1040NR for the gross income tax paid on behalf of such participant on the composite return (Form NJ-1080-C).

(o) For members of general and limited partnerships and professional athletic teams this rule shall apply to all tax years beginning on or after January 1, 1995. For members of New Jersey electing S corporations, limited liability partnerships, limited liability companies, and estates and trusts this rule shall apply to all tax years beginning on or after January 1, 1996.

1999 COMPOSITE RETURN INSTRUCTIONS

Qualified nonresident individuals who are members of general and limited partnerships, professional athletic teams, limited liability partnerships, limited liability companies, New Jersey electing S corporations, estates and trusts may participate in a composite return. Any composite return which is filed on behalf of 25 or more participants **must** be filed on diskette. General diskette specifications can be found beginning on page 6.

Only individuals are eligible to file as part of a composite return. To qualify for participation in a composite return the nonresident must be a member of one of the specified entities and satisfy all of the following conditions:

1. The individual was a nonresident for the entire taxable year;
2. The individual did not maintain a permanent place of abode in New Jersey at any time during the taxable year;
3. The individual was not a fiscal year filer;
4. The individual did not have income derived from or connected with New Jersey sources other than the income reported on the composite return;
5. The individual waives the right to claim any New Jersey personal exemption, credit or deduction and agrees to have the tax calculated directly on the individual's income reported on the composite return at the highest tax rate in effect for single taxpayers for the tax year; and
6. The individual elects to be included in a composite return by completing and delivering to the filing entity a Form NJ-1080-E (Election to be Included in a Composite Return) prior to the filing of the composite return by the entity.

An individual may participate in other New Jersey gross income tax composite returns, providing that the requirements of subsections 1 through 6 above, are satisfied. Once a nonresident elects to participate in a composite return the election is binding on the individual's heirs, representatives, assigns, successors, executors and administrators and constitutes an express consent to personal jurisdiction in New Jersey for New Jersey personal income tax purposes.

ELECTION TO PARTICIPATE

Every participating member must make the election to be part of the composite return in writing each year by filing Form NJ-1080-E with the filing entity. The elections must be maintained in the filing entity's files. When filed, the composite return must include a list of the members who are participating, as well as a list of those who have not elected, or are not qualified, to participate in the composite return. The list must include each member's name, address and Federal Identification Number.

PERMISSION TO FILE NOT REQUIRED

In previous years, the Division accepted composite returns only when written permission had been requested by the filing entity and a copy of the permission letter was attached to the composite return when filed. **Written permission to file a composite return is not required.** Any entity which is eligible to file a composite return may now do so without first putting the Division on notice.

WHEN TO FILE

Returns for calendar year 1999 are due April 15, 2000. No fiscal composite returns will be accepted.

POSTMARK DATE

All New Jersey income tax returns postmarked on or before the due date of the return are considered to be filed on time. Tax returns postmarked after the due date are considered to be filed late. When a return is postmarked after the due date, the filing date for that return is the date the return was received by the Division, not the postmark date of the return.

EXTENSION OF TIME TO FILE

An extension of time to file will be granted on a composite basis only. The request for an extension of time to file must be made on Form NJ-630, on or before the original due date of the return. The request must be made under the filing entity's Federal Identification Number. A four month extension of time to file the NJ-1080-C will be granted if at least 80% of the actual tax liability is paid in the form of estimated or other payments by the original due date of the return.

If the filing entity has requested and been granted a four month extension, it may apply for an additional two month extension before the four month extension expires. The request for the additional two month extension must be made on Form NJ-630.

Taxpayers who file Form NJ-630 will not receive an approved copy. The Division will only send notification if the request for extension is denied.

If the requirements for extension are not satisfied, or if the return is not filed by the extended due date, the extension will be denied and penalties and interest will be imposed from the original due date of the return. See "Penalty and Interest Charges" on page 2.

WHERE TO FILE

Mail Form NJ-1080-C to:

State of New Jersey
Division of Taxation
Revenue Processing Center
PO Box 188
Trenton, New Jersey 08646-0188

ESTIMATED TAX

If the filing entity has filed a composite return in the previous years and the amount estimated to be the total income tax liability for the composite return for the current tax year exceeds $400, the filing entity must file a declaration of estimated tax and make quarterly estimated tax payments using Form NJ-1040-ES. Instructions for computing the estimated tax and making the payments are included with that form. Failure to file a Declaration of Estimated Tax or pay all or part of an underpayment will result in interest charges on the underpayment.

UNDERPAYMENT OF ESTIMATED TAX

If the filing entity failed to make the required estimated tax payments as described above, the entity must complete Form NJ-2210, Underpayment of Estimated Tax by Individuals. Completing Form NJ-2210 will determine if interest on the underpayment is due and if so, will calculate the amount. If you complete and enclose Form NJ-2210 with your return, check the box below Line 18.

NOTE: Credit will not be given on the composite return for estimated tax payments made by any of the qualified electing nonresident participants.

ACCOUNTING METHOD

The accounting method used for Form NJ-1080-C must be the same as the accounting method used by the participants for Federal income tax purposes.

ACCOUNTING PERIODS

The accounting period for a nonresident composite return is the calendar year.

FORMS AND ASSISTANCE

Forms are available by calling 1-800-323-4400 or by writing to the New Jersey Division of Taxation, 50 Barrack Street, PO Box 269, Trenton, NJ 08695-0269, Attention: Forms Distribution Center. You can have forms faxed to you at any time by faxing the requested form number to TaxFax at 1-609-588-4500, or call that number for facsimile instructions. You may also request forms by accessing the Division's home page on the Internet at:

http://www.state.nj.us/treasury/taxation/

Assistance is available by calling the Division's Call Center at 609-292-6400.

Any composite return which is filed on behalf of 25 or more participants must be filed on diskette. A filing entity with less than 25 participants may also file on diskette, but is not required to do so. See page 6 for general diskette specifications.

ROUNDING OFF WHOLE DOLLARS

The money items on the return and schedules may be shown in whole dollars. This means that any amount under 50 cents may be eliminated and amounts of 50 cents or more should be increased to the next higher dollar.

AMENDED RETURNS

An amended Form NJ-1080-C must be filed if an amended Federal return is filed for any filing entity, or if the Internal Revenue Service changes or corrects any item of income, gain or loss previously reported. The amended New Jersey return shall be filed within 90 days of the date the amended Federal form is filed or, in the case of a federal Audit, within 90 days after the final determination of the change. To amend the original composite return, use a blank Form NJ-1080-C for the tax year that is to be amended and write "Amended" across the top. Complete the form by entering the correct information and attach an explanation of the changes.

An amended composite return should also be filed if the filing entity issues amended or corrected information returns (e.g. Form W-2, Federal Schedule K-1, etc.) which affect Total New Jersey Taxable Income (Line 17).

PENALTIES AND INTEREST CHARGES

Penalty and interest should be included with the payment of any tax due.

The Division may impose the following:

Late filing penalty: 5% per month (or fraction of a month) up to a maximum of 25% of the outstanding tax liability when a return is filed after the due date or extended due date. Also, a penalty of $100 per month for each month the return is late may be imposed.

Late payment penalty: 5% of the outstanding tax balance may be imposed.

Interest: 3% above the prime rate for every month or fraction of a month the tax is unpaid, compounded annually. At the end of each calendar year, any tax, penalties and interest remaining due (unpaid) will become part of the balance on which interest is charged.

SIGNATURES

Form NJ-1080-C is not considered to be a return unless it is signed and dated. If the filing entity is a general partnership, a limited partnership, or a limited liability partnership, the return must be signed by a general partner or the partner designated for tax matters. If the filing entity is an electing New Jersey S Corporation the return must be signed by an officer of the corporation; if a limited liability company, by an authorized member; if an estate, by the executor or administrator; if a trust, by a trustee. If a receiver, trustee in bankruptcy, or assignee controls the organization's property or business, that person must sign the return. If the filing entity is a professional athletic team the return must be signed as required above depending on the type of entity.

Anyone who prepares a composite return for a fee must sign the return as a "Paid Preparer" and must enter his or her social security number. The company or corporation name and Federal Employer Identification Number, must be included, if applicable. The preparer required to sign the composite return must sign it by hand; **signature stamps or labels are not acceptable.** If someone prepares the return at no charge, the paid preparer's area need not be completed. A tax preparer who fails to sign the return or provide a correct tax identification number may incur a $25 penalty for each omission.

PRIVACY ACT NOTIFICATION

The Federal Privacy Act of 1974 requires an agency requesting information from individuals to inform them why the request is being made and how the information is being used.

Social security numbers are used primarily to account for and give credit for tax payments. The Division of Taxation also uses social security numbers in the administration and enforcement of all tax laws for which it is responsible.

FEDERAL/STATE TAX AGREEMENT

The New Jersey Division of Taxation and the Internal Revenue Service have entered into a Federal/State Agreement to exchange income tax information in order to verify the accuracy and consistency of information reported on Federal and New Jersey income tax returns.

FRAUDULENT RETURN

Any person who willfully fails to file a return, files a fraudulent return, or attempts to evade the tax in any manner may be liable for a penalty not to exceed $7,500 or imprisonment for a term between three years and five years, or both.

GENERAL INSTRUCTIONS FOR FORM NJ-1080-C

GENERAL INFORMATION

Enter the exact legal name, trade name, if any, and address of the entity filing the return on behalf of its participating members. The legal name is the name in which the business owns property or acquires debt. Enter the trade name or d/b/a (doing-business-as) name if different from the entity's legal name.

Enter the entity's Federal Employer Identification Number (EIN).

Enter the number of nonresident individuals participating in the composite return in the space provided.

Check the appropriate box to indicate the type of entity which is filing the return.

GUBERNATORIAL ELECTIONS FUND

The Gubernatorial Elections Fund, financed by taxpayer designated $1 contributions, provides partial public financing to qualified candidates for the office of Governor of New Jersey. With its contribution and expenditure limits, the Gubernatorial Public Financing Program has since 1977 assisted 44 candidates to conduct their campaigns free from the improper influence of excessive campaign contributions. Operation of the program has also permitted candidates of limited financial means to run for election to the State's highest office. As a condition of their receipt of public financing, candidates must agree to participate in two debates which provide the public with an opportunity to hear the views of each candidate. For more information on the Gubernatorial Public Financing Program, contact the New Jersey Election Law Enforcement Commission at (609) 292-8700 or write to the Commission at PO Box 185, Trenton, New Jersey 08625-0185.

Participation in the $1 income tax check-off protects the continuity and integrity of the Gubernatorial Elections Fund by providing that funds will be reserved for future gubernatorial elections thereby deterring the use of needed funding for other purposes. If you want to designate $1 to go to help candidates for governor pay expenses, check the "Yes" box in the Gubernatorial Elections Fund section of the return. **Checking the "Yes" box will not in any way increase your tax liability or reduce your refund.**

ATTACHMENTS

For each qualified electing nonresident participant a copy of the following must be enclosed with Form NJ-1080-C:

- Schedule NJK-1, Form NJ-1065, if the filing entity is a partnership, limited liability partnership or limited liability company;
- Form W-2, if the filing entity is a professional athletic team;
- Schedule NJ-K-1, Form CBT-100S, if the filing entity is a New Jersey electing S Corporation;
- Schedule D, Form NJ-1041, if the filing entity is an estate or trust.

COMPLETING FORM NJ-1080-C

INSTRUCTIONS FOR PARTNERSHIPS, LIMITED LIABILITY COMPANIES AND LIMITED LIABILITY PARTNERSHIPS

The income entered on each line of Form NJ-1080-C will be the combined income reported in Column B of Schedule NJK-1, Form NJ-1065 for each qualified electing nonresident partner. Enter "0" (zero) on Lines 8 (Wages, salaries, tips, etc.) and 19 (Total New Jersey Tax Withheld).

Line 9 - Taxable Interest - Enter on this line the composite amount of interest income that was reported on Line 5a, Column B, Schedule NJK-1, Form NJ-1065 for all participating partners.

Line 10 - Dividends - Enter on this line the composite amount of dividend income that was reported on Line 6, Column B, Schedule NJK-1, Form NJ-1065, for all participating partners.

Line 11 - Net Gains or Income from Disposition of Property - Enter on this line the composite amount of net gain or income from disposition of property that was reported on Line 9, Column B, Schedule NJK-1, Form NJ-1065, for all participating partners. If the composite amount is a loss enter "0" (zero).

Line 12 - Distributive Share of Partnership Income - Enter on this line the composite amount of income (loss) from the partnership that was reported on Line 4, Column B, Schedule NJK-1, Form NJ-1065, for all participating partners. If the composite amount is a loss enter "0" (zero).

Line 13 - Net pro rata share of S Corporation - Enter "0" (zero) on Line 13.

Line 14 - Net Gains or Income from Rents, Royalties, Patents and Copyrights - Enter on this line the composite amount of net gains or income from rents, royalties, patents and copyrights that was reported on Lines 7 and 8, Column B, Schedule NJK-1, Form NJ-1065, for all participating partners. If the composite amount is a loss enter "0" (zero).

Line 15 - Net Gains or Income Derived Through Estates or Trusts - Enter "0" (zero) on Line 15.

Line 16 - Other Income - Enter on this line the composite amount of any other income that was reported on Line 10, Column B, Schedule NJK-1, Form NJ-1065, for all participating partners. If the composite amount is a loss enter "0" (zero). State the nature and source of the income.

Line 17 - Total New Jersey Taxable Income - Enter on Line 17 the total of lines 8 through 16.

Line 18 - Tax - Compute the tax by multiplying the amount on Line 17, by 6.37%.

Line 19 - Total New Jersey Tax Withheld - Enter "0" (zero) on Line 19.

Line 20 - Estimated Payments / Credit from 1998 Composite Return - Enter on Line 20 the total of:

- Estimated tax payments made by the partnership for 1999;
- Credit, if any, applied from the partnership's 1998 composite return;
- Amount, if any, paid to qualify for an extension of time to file.

Credit will not be given on the composite return for estimated tax

GENERAL INSTRUCTIONS FOR FORM NJ-1080-C

GENERAL INFORMATION

Enter the exact legal name, trade name, if any, and address of the entity filing the return on behalf of its participating members. The legal name is the name in which the business owns property or acquires debt. Enter the trade name or d/b/a (doing-business-as) name if different from the entity's legal name.

Enter the entity's Federal Employer Identification Number (EIN).

Enter the number of nonresident individuals participating in the composite return in the space provided.

Check the appropriate box to indicate the type of entity which is filing the return.

GUBERNATORIAL ELECTIONS FUND

The Gubernatorial Elections Fund, financed by taxpayer designated $1 contributions, provides partial public financing to qualified candidates for the office of Governor of New Jersey. With its contribution and expenditure limits, the Gubernatorial Public Financing Program has since 1977 assisted 44 candidates to conduct their campaigns free from the improper influence of excessive campaign contributions. Operation of the program has also permitted candidates of limited financial means to run for election to the State's highest office. As a condition of their receipt of public financing, candidates must agree to participate in two debates which provide the public with an opportunity to hear the views of each candidate. For more information on the Gubernatorial Public Financing Program, contact the New Jersey Election Law Enforcement Commission at (609) 292-8700 or write to the Commission at PO Box 185, Trenton, New Jersey 08625-0185.

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ATTACHMENTS

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- Form W-2, if the filing entity is a professional athletic team;
- Schedule NJ-K-1, Form CBT-100S, if the filing entity is a New Jersey electing S Corporation;
- Schedule D, Form NJ-1041, if the filing entity is an estate or trust.

COMPLETING FORM NJ-1080-C

INSTRUCTIONS FOR PARTNERSHIPS, LIMITED LIABILITY COMPANIES AND LIMITED LIABILITY PARTNERSHIPS

The income entered on each line of Form NJ-1080-C will be the combined income reported in Column B of Schedule NJK-1, Form NJ-1065 for each qualified electing nonresident partner. Enter "0" (zero) on Lines 8 (Wages, salaries, tips, etc.) and 19 (Total New Jersey Tax Withheld).

Line 9 - Taxable Interest - Enter on this line the composite amount of interest income that was reported on Line 5a, Column B, Schedule NJK-1, Form NJ-1065 for all participating partners.

Line 10 - Dividends - Enter on this line the composite amount of dividend income that was reported on Line 6, Column B, Schedule NJK-1, Form NJ-1065, for all participating partners.

Line 11 - Net Gains or Income from Disposition of Property - Enter on this line the composite amount of net gain or income from disposition of property that was reported on Line 9, Column B, Schedule NJK-1, Form NJ-1065, for all participating partners. If the composite amount is a loss enter "0" (zero).

Line 12 - Distributive Share of Partnership Income - Enter on this line the composite amount of income (loss) from the partnership that was reported on Line 4, Column B, Schedule NJK-1, Form NJ-1065, for all participating partners. If the composite amount is a loss enter "0" (zero).

Line 13 - Net pro rata share of S Corporation - Enter "0" (zero) on Line 13.

Line 14 - Net Gains or Income from Rents, Royalties, Patents and Copyrights - Enter on this line the composite amount of net gains or income from rents, royalties, patents and copyrights that was reported on Lines 7 and 8, Column B, Schedule NJK-1, Form NJ-1065, for all participating partners. If the composite amount is a loss enter "0" (zero).

Line 15 - Net Gains or Income Derived Through Estates or Trusts - Enter "0" (zero) on Line 15.

Line 16 - Other Income - Enter on this line the composite amount of any other income that was reported on Line 10, Column B, Schedule NJK-1, Form NJ-1065, for all participating partners. If the composite amount is a loss enter "0" (zero). State the nature and source of the income.

Line 17 - Total New Jersey Taxable Income - Enter on Line 17 the total of lines 8 through 16.

Line 18 - Tax - Compute the tax by multiplying the amount on Line 17, by 6.37%.

Line 19 - Total New Jersey Tax Withheld - Enter "0" (zero) on Line 19.

Line 20 - Estimated Payments / Credit from 1998 Composite Return - Enter on Line 20 the total of:

- Estimated tax payments made by the partnership for 1999;
- Credit, if any, applied from the partnership's 1998 composite return;
- Amount, if any, paid to qualify for an extension of time to file.

Credit will not be given on the composite return for estimated tax

payments made on an individual basis by any of the participating partners during the tax year.

Line 21 - Total Payments/Credits - Enter on Line 21 the total of Lines 19 and 20.

Line 22 - Amount Due - If Line 18 is more than Line 21, there is a balance due. If you are enclosing Form NJ-2210, the amount of the check should also include interest, if any, calculated for the underpayment of estimated tax. Make your check for the total amount payable to "State of New Jersey - TGI".

Line 23 - Overpayment - If Line 18 is less than Line 21, there is an overpayment.

Line 24 - Refund - Enter on Line 24 the amount from Line 23 (Overpayment) that you want refunded to the partnership.

Line 25 - Credit to 2000 Tax - Subtract Line 24 (Refund) from Line 23 (Overpayment). Enter the result on Line 25. This is the amount that will be credited to the 2000 composite tax liability.

COMPLETING FORM NJ-1080-C
INSTRUCTIONS FOR NEW JERSEY ELECTING S CORPORATIONS

Lines 8 through 12
Enter "0" (zero) on each of these lines.

Line 13 - Net Pro Rata Share of S Corporation Income
Enter on this line the combined amount of S Corporation Income that was reported on Line 1, Part II, Schedule NJ-K-1, Form CBT-100S for all participating shareholders.

Lines 14 through 16
Enter "0" (zero) on each of these lines.

Line 17 - Total New Jersey Taxable Income
Enter on Line 17 the total of Lines 8 through 16.

Line 18 - Tax
Compute the tax by multiplying the amount on Line 17 by 6.37%.

Line 19 - Total New Jersey Tax Withheld
Enter "0" (zero) on Line 19.

Line 20 - Estimated Payments / Credit from 1998 Composite Return
Enter on Line 20 the total of:

- Estimated tax payments made by the New Jersey electing S Corporation for 1999
- Amount, if any, paid to qualify for an extension of time to file.
- In addition, the total on line 20 must include any payments made by an S Corporation on behalf of any nonresident nonconsenting shareholders who have elected to participate in the composite return. If a nonresident nonconsenting shareholder elects to participate in a composite return the shareholder's social security number reported on Form NJ-1040-SC (Payment on Behalf of Nonconsenting Shareholders) **must** be the same as the number shown on Form NJ-1080-C as the entity's Federal Identification Number. If the shareholder's social security number and the entity's identification number are not the same, credit will not be given on Form NJ-1080-C.

Credit will not be given on the composite return for estimated tax payments made on an individual basis by any of the participating shareholders during the tax year.

Line 21 - Total payments / Credits
Enter on Line 21 the total of Lines 19 and 20.

Line 22 - Amount Due
If Line 18 is more than Line 21, there is a balance due. If you are enclosing Form NJ-2210, the amount of the check should also include interest, if any, calculated for the underpayment of estimated tax. Make your check for the total amount payable to "State of New Jersey - TGI."

Line 23 - Overpayment
If Line 18 is less than Line 21, there is an overpayment.

Line 24 - Refund
Enter on Line 24 the amount from Line 23 (Overpayment) that you want refunded to the S Corporation.

Line 25 - Credit to 2000 Tax
Subtract Line 24 (Refund) from Line 23 (Overpayment). Enter the result on Line 25. This is the amount that will be credited to the 2000 composite tax liability.

COMPLETING FORM NJ-1080-C
INSTRUCTIONS FOR ESTATES AND TRUSTS

Lines 8 through 14
Enter "0" (zero) on each of these lines.

Line 15 - Net Gains or Income Derived Through Estates or Trusts
Enter on this line the combined amount of estate or trust income that was distributed to all participating beneficiaries, but only to the extent that those items were attributable to New Jersey sources and included in the amounts reported on Schedule G, Form NJ-1041.

Line 16 - Other Income
Enter "0" on this line.

Line 17 - Total New Jersey Taxable Income
Enter on Line 17 the total of Lines 8 through 16.

Line 18 - Tax
Compute the tax by multiplying the amount on Line 17 by 6.37%.

Line 19 - Total New Jersey Tax Withheld
Enter "0" (zero) on Line 19.

Line 20 - Estimated Payments / Credit from 1998 Composite Return
Enter on Line 20 the total of:

- Estimated tax payments made by the estate or trust for 1999
- Amount, if any, paid to qualify for an extension of time to file.

Credit will not be given on the composite return for estimated tax payments made on an individual basis by any of the participating beneficiaries during the tax year.

Line 21 - Total Payments / Credits
Enter on Line 21 the total of Lines 19 and 20.

Line 22 - Amount Due
If Line 18 is more than Line 21, there is a balance due. If you are enclosing Form NJ-2210, the amount of the check should also include interest, if any, calculated for the underpayment of estimated tax. Make your check for the total amount payable to "State of New Jersey - TGI."

Line 23 - Overpayment
If Line 18 is less than Line 21, there is an overpayment.

Line 24 - Refund
Enter on Line 24 the amount from Line 23 (Overpayment) that you want refunded to the estate or trust.

Line 25 - Credit to 2000 Tax
Subtract Line 24 (Refund) from Line 23 (Overpayment). Enter the result on Line 25. This is the amount that will be credited to the 2000 composite tax liability.

COMPLETING FORM NJ-1080-C
INSTRUCTIONS FOR PROFESSIONAL ATHLETIC TEAMS

Line 8 - Wages, salaries, tips and other employee compensation - Enter on this line the combined amount of wages that was paid by the team to the participating athletes as a result of duty days spent in New Jersey during the tax year.

Lines 9 through 16 - Enter "0" (zero) on each of these lines.

Line 17 - Total New Jersey Taxable Income - Enter on Line 17 the total of lines 8 through 16.

Line 18 - Tax - Compute the tax by multiplying the amount on Line 17 by 6.37%.

Line 19 - Total New Jersey Tax Withheld - Enter on Line 19 the total New Jersey income tax withheld.

Line 20 - Estimated Payments/Credit from 1998 Composite Return - Enter on Line 20 the total of:

- Estimated tax payments, if any, made by the team for 1999.
- Amount, if any, paid to qualify for an extension of time to file.
- Credit, if any, applied from the team's 1998 Composite return.

Credit will not be given on the composite return for estimated tax payments made on an individual basis by any of the participating nonresident athletes during the tax year.

Line 21 - Total Payments/ Credits - Enter on Line 21 the total of Lines 19 and 20.

Line 22 - Amount Due - If Line 18 is more than Line 21, there is a balance due. If you are enclosing Form NJ-2210, the amount of the check should also include interest, if any, calculated for the underpayment of estimated tax. Make your check for the total amount payable to "State of New Jersey - TGI."

Line 23 - Overpayment - If Line 18 is less than Line 21, there is an overpayment.

Line 24 - Refund - Enter on Line 24 the amount from Line 23 (Overpayment) that you want refunded to the team.

Line 25 - Credit to 2000 Tax - Subtract Line 24 (Refund) from Line 23 (Overpayment). Enter the result on Line 25. This is the amount that will be credited to the 2000 composite tax liability.

INSTRUCTIONS FOR SCHEDULES A AND B

SCHEDULE A
PARTICIPANT DIRECTORY

List all participants. Be sure to include their name, principal address and social security number. Indicate each participant's share of New Jersey taxable income and the amount of New Jersey gross income tax liability. Attach additional sheets if necessary.

Any composite return which is filed on behalf of 25 or more participants must be filed on diskette. See page 6 for general diskette specifications.

SCHEDULE B
NONPARTICIPANT DIRECTORY

List all members of the filing entity, including partnerships and corporations, which have not elected to or are not qualified to participate in the composite return. Be sure to include each members name, principal address and social security number or EIN. Attach additional sheets if necessary.

If Schedule A is required to be submitted on diskette because there are 25 or more participants, Schedule B must also be submitted on diskette.

INSTRUCTIONS FOR COMPLETING FORM NJ-1080-E

Every qualified nonresident who wishes to participate in a composite return must read and complete Form NJ-1080-E (or a form substantially similar thereto), and return it to the filing entity. Form NJ-1080-E must be completed and returned to the filing entity no later than April 15 following the close of the tax year. The election to participate cannot be revoked after April 15.

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

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

NEW FOR TAX YEAR 1998: In addition to the standard format, Form NJ-1080-C Participant and Nonparticipant Directory information may now be filed using an EXCEL or LOTUS 1-2-3 spreadsheet. (Note: An EXCEL spreadsheet must be saved as a 'Formatted Text (Space Delimited)' file. A LOTUS 1-2-3 spreadsheet must be saved as an 'EXCEL Worksheet'.)

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

(a) 3 1/2" MS-DOS/ Windows 3.1 or higher compatible diskettes.

(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 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.

RECORD LAYOUT AND DESCRIPTION
STANDARD FORMAT

- Data must be recorded in standard ASCII code.
- Records must be a fixed length of 235 bytes per record.
- Delimiter character commas (,) must not be used.
- Positions 234 and 235 of each record have been reserved for use as carriage return/line feed (CR/LF) characters.
- All diskettes must contain the 8-character entry NJ1080DR as the file name. The New Jersey Division of Taxation will reject and return unprocessed any diskette not properly identified internally by NJ1080DR. A diskette must not contain any file or data set other than NJ1080DR. Do not include an extension on the file name.
- Data must be recorded in UPPER CASE.

"A" RECORD

Field Position	Field Title	Length	Description and Remarks
1	Record Type	1	Required. Enter "A"
2-5	Return Year	4	Required. Enter return year for Form NJ-1080-C. For 1998, enter "1998".
6-17	Federal EIN	12	Required. Enter the entity's Federal EIN as it appears on Form NJ-1080-C. If the Federal EIN as it appears on Form NJ-1080-C is nine digits in length, enter three zeros in the last three positions of this field. Do not enter dashes.
18-62	Filler	45	Enter blanks.
63-97	Composite Name	35	Required. Enter the entity's name as it appears on Form NJ-1080-C. Left justify and fill with blanks.
98-132	Composite Trade Name	35	Enter the entity's trade name, if applicable, as it appears of Form NJ-1080-C. Left justify and fill with blanks.
133-167	Composite Street Address	35	Required. Enter the entity's street address as it appears on Form NJ-1080-C. Left justify and fill with blanks.
168-192	Composite City	25	Required. Enter the entity's city as it appears on Form NJ-1080-C. Left Justify and fill with blanks.
193-194	Composite State	2	Required. Enter the entity's state abbreviation as it appears on Form NJ-1080-C.
195-203	Composite Zip Code	9	Enter the entity's nine digit zip code if known. If the four digit extension is not known, enter the five digit zip code followed by four zeroes. Do not enter a dash in this field.
204-232	Filler	29	Enter blanks.

"A" RECORD (Continued)

Field Position	Field Title	Length	Description and Remarks
233	X	1	Required. Enter "X"
234-235	CR/LF	2	Required. Enter Carriage Return/Line Feed (CR/LF).

"D" RECORD

1	Record Type	1	Required. Enter "D"
2-5	Return Year	4	Required. Enter return year for Form NJ-1080-C. Must be the same year entered in Record "A".
6-17	Composite Federal EIN	12	Required. Enter the entity's Federal EIN as it appears on the "A" record.
18	Participant/Non-participant Indicator	1	Required. Enter a "1" (one) for a participant or a "2" (two) for a nonparticipant.
19-27	Social Security Number	9	Enter the participant's social security number or the social security number/EIN of the nonparticipant. Do not enter dashes.
28-47	Last Name	20	Required. Enter last name of participant/nonparticipant. Left justify and fill with blanks. If nonparticipant is not an individual, enter the name of the entity.
48-62	First Name	15	Required. Enter first name of participant/nonparticipant. Left justify and fill with blanks.
63-132	Filler	70	Enter blanks.
133-167	Street Address	35	Enter the participant's/nonparticipant's street address. Left justify and fill with blanks.
168-192	City	25	Enter the participant's/nonparticipant's city. Left justify and fill with blanks.
193-194	State	2	Enter the participant's/nonparticipant's state abbreviation.
195-203	Zip Code	9	Enter the participant's/nonparticipant's nine digit zip code. If the four digit extension is unknown, enter the five digit zip code followed by four zeros.
204-214	Taxable Income	11	Enter the participant's taxable income for New Jersey Gross Income Tax purposes. If a nonparticipant (position 16 = "2") fill with zeros.

NOTE: All money amounts must be entered in dollars and cents. The right-most two positions represent cents in the money amount fields. Do not enter dollar signs, commas, decimal points or negative amounts. Positive amounts are indicated by placing a "+" (plus) in the left-most position of the money amount field. Each money amount field must contain 10 numeric characters. Unused positions must be filled with zeros.

"D" RECORD (Continued)

Field Position	Field Title	Length	Description and Remarks
215-225	NJ Income Tax	11	Enter the participant's New Jersey Income Tax. If a nonparticipant (position 16 = "2") fill with zeros. See note above.
226-232	Filler	7	Enter blanks.
233	X	1	Required. Enter "X"
234-235	CR/LF	2	Required. Enter Carriage Return/Line Feed (CR/LF).

"T" RECORD

1	Record Type	1	Required. Enter "T"
2-5	Return Year	4	Required. Enter return year for Form NJ-1080-C. Must be the same year entered in Record "A".
6-17	Composite Federal EIN	12	Required. Enter the entity's Federal EIN as it appears on the "A" record.
18-225	Filler	208	Enter blanks.
226-232	Number of Participant/Nonparticipant Records Reported	7	Required. Enter the number of "D" records reported for the preceding "A" record. Right justify and zero fill.
233	X	1	Required. Enter "X"
234-235	CR/LF	2	Required. Enter Carriage Return/Line Feed (CR/LF).

RECORD LAYOUT AND DESCRIPTION
EXCEL SPREADSHEET

- Enter all information in UPPER CASE only.
- Do not use column headings.
- Use Row 1 for the 'A' record.
- Use Row 2 for the first 'D' record.
- Use the row immediately after the last 'D' record for the 'T' record.
- Do not leave any rows blank.
- Save file as 'Formatted Text (Space Delimited)'. (If this option is not available, save as a file type with a '.prn' extension).
- All diskettes must contain the 8 character entry NJ1080DR as the file name. The New Jersey Division of Taxation will reject and return unprocessed any diskette not properly identified internally by NJ1080DR. A diskette must not contain any file or data set other than NJ1080DR.

"A" RECORD

Column	Field Title	Column Width	Description and Remarks
A	Record Type	1	Required. Enter "A"
B	Return Year	4	Required. Enter return year for Form NJ-1080-C. For 1998, enter "1998".
C	Federal EIN	12	Required. Enter the entity's Federal EIN as it appears on Form NJ-1080-C. If the Federal EIN as it appears on Form NJ-1080-C is nine digits in length, enter three zeros in the last three positions of this field. Do not enter dashes.
D	Filler	1	Enter blanks.
E	Filler	9	Enter blanks.
F	Filler	20	Enter blanks.
G	Filler	15	Enter blanks.
H	Composite Name	35	Required. Enter the entity's name as it appears on Form NJ-1080-C. Left justify and fill with blanks.
I	Composite Trade Name	35	Enter the entity's trade name, if applicable, as it appears on Form NJ-1080-C. Left justify and fill with blanks.
J	Composite Street Address	35	Required. Enter the entity's street address as it appears on Form NJ-1080-C. Left justify and fill with blanks.
K	Composite City	25	Required. Enter the entity's city as it appears on Form NJ-1080-C. Left Justify and fill with blanks.

"A" RECORD (Continued)

Column	Field Title	Column Width	Description and Remarks
L	Composite State	2	Required. Enter the entity's state abbreviation as it appears on Form NJ-1080-C.
M	Composite Zip Code	9	Enter the entity's nine digit zip code if known. If the four digit extension is not known, enter the five digit zip code followed by four zeroes. Do not enter a dash in this field.
N	Filler	11	Enter blanks.
O	Filler	11	Enter blanks.
P	Filler	7	Enter blanks.
Q	X	1	Required. Enter "X"

"D" RECORD

A	Record Type	1	Required. Enter "D"
B	Return Year	4	Required. Enter return year for Form NJ-1080-C. Must be the same year entered in Record "A".
C	Composite Federal EIN	12	Required. Enter the entity's Federal EIN as it appears on the "A" record.
D	Participant/Non-participant Indicator	1	Required. Enter a "1" (one) for a participant or a "2" (two) for a nonparticipant
E	Social Security Number	9	Enter the participant's social security number or the social security number/EIN of the nonparticipant. Do not enter dashes.
F	Last Name	20	Required. Enter last name of participant/ nonparticipant. Left justify and fill with blanks. If nonparticipant is not an individual, enter the name of the entity.
G	First Name	15	Required. Enter first name of participant/ nonparticipant. Left justify and fill with blanks.
H	Filler	35	Enter blanks.
I	Filler	35	Enter blanks.
J	Street Address	35	Enter the participant's/nonparticipant's street address. Left justify and fill with blanks.
K	City	25	Enter the participant's/nonparticipant's city. Left justify and fill with blanks.

"D" RECORD (Continued)

Column	Field Title	Column Width	Description and Remarks
L	State	2	Enter the participant's/nonparticipant's state abbreviation.
M	Zip Code	9	Enter the participant's/nonparticipant's nine digit zip code. If the four digit extension is unknown, enter the five digit zip code followed by four zeros.
N	Taxable Income	11	Enter the participant's taxable income for New Jersey Gross Income Tax purposes. If a nonparticipant (position 16 = "2") fill with zeros. **NOTE: All money amounts must be right justified. The right-most two positions represent cents in the money amount fields. Do not enter dollar signs, commas, decimal points or negative amounts. Positive amounts are indicated by placing a "+" (plus) in the left-most position of the money amount field. Each money amount field must contain 10 numeric characters. Unused positions must be filled with zeros. (Example: $2,457.96 is entered as '+0000245796').**
O	NJ Income Tax	11	Enter the participant's New Jersey Income Tax. If a nonparticipant (position 16 = "2") fill with zeros. See note above.
P	Filler	7	Enter blanks.
Q	X	1	Required. Enter "X"

"T" RECORD

A	Record Type	1	Required. Enter "T"
B	Return Year	4	Required. Enter return year for Form NJ-1080-C. Must be the same year entered in Record "A".
C	Composite Federal EIN	12	Required. Enter the entity's Federal EIN as it appears on the "A" record.
D	Filler	1	Enter blanks.
E	Filler	9	Enter blanks.
F	Filler	20	Enter blanks.
G	Filler	15	Enter blanks.
H	Filler	35	Enter blanks.
I	Filler	35	Enter blanks.

"T" RECORD (Continued)

Column	Field Title	Column Width	Description and Remarks
J	Filler	35	Enter blanks.
K	Filler	25	Enter blanks.
L	Filler	2	Enter blanks.
M	Filler	9	Enter blanks.
N	Filler	11	Enter blanks.
O	Filler	11	Enter blanks.
P	Number of Participant/Nonparticipant Reported	7	Required. Enter the number of "D" records reported for the preceding "A" record. Right justify and zero fill.
Q	X	1	Required. Enter "X"

RECORD LAYOUT AND DESCRIPTION
LOTUS 1-2-3 SPREADSHEET

- Enter all information in UPPER CASE only.
- Do not use column headings.
- Use Row 1 for the 'A' record.
- Use Row 2 for the first 'D' record.
- Use the row immediately after the last 'D' record for the 'T' record.
- Do not leave any rows blank.
- Save file as 'EXCEL Worksheet'.
- All diskettes must contain the 8 character entry NJ1080DR as the file name. The New Jersey Division of Taxation will reject and return unprocessed any diskette not properly identified internally by NJ1080DR. A diskette must not contain any file or data set other than NJ1080DR.

"A" RECORD

Column	Field Title	Column Width	Description and Remarks
A	Record Type	2	Required. Enter "A"
B	Return Year	5	Required. Enter return year for Form NJ-1080-C. For 1998, enter "1998".
C	Federal EIN	13	Required. Enter the entity's Federal EIN as it appears on Form NJ-1080-C. If the Federal EIN as it appears on Form NJ-1080-C is nine digits in length, enter three zeros in the three positions after the ninth digit of the EIN. Do not enter dashes. Left justify the Federal EIN.
D	Filler	2	Enter blanks.
E	Filler	10	Enter blanks.
F	Filler	21	Enter blanks.
G	Filler	16	Enter blanks.
H	Composite Name	36	Required. Enter the entity's name as it appears on Form NJ-1080-C. Left justify and fill with blanks.
I	Composite Trade Name	36	Enter the entity's trade name, if applicable, as it appears of Form NJ-1080-C. Left justify and fill with blanks.
J	Composite Street Address	36	Required. Enter the entity's street address as it appears on Form NJ-1080-C. Left justify and fill with blanks.
K	Composite City	26	Required. Enter the entity's city as it appears on Form NJ-1080-C. Left Justify and fill with blanks.

"A" RECORD (Continued)

Column	Field Title	Column Width	Description and Remarks
L	Composite State	3	Required. Enter the entity's state abbreviation as it appears on Form NJ-1080-C. Left justify the state code.
M	Composite Zip Code	10	Enter the entity's nine digit zip code if known. If the four digit extension is not known, enter the five digit zip code followed by four zeroes. Do not enter a dash in this field. Left justify the zip code.
N	Filler	12	Enter blanks.
O	Filler	12	Enter blanks.
P	Filler	8	Enter blanks.
Q	X	2	Required. Enter "X"

"D" RECORD

A	Record Type	2	Required. Enter "D"
B	Return Year	5	Required. Enter return year for Form NJ-1080-C. Must be the same year entered in Record "A".
C	Composite Federal EIN	13	Required. Enter the entity's Federal EIN as it appears on the "A" record.
D	Participant/Non-participant Indicator	2	Required. Enter a "1" (one) for a participant or a "2" (two) for a nonparticipant.
E	Social Security Number	10	Enter the participant's social security number or the social security number/EIN of the nonparticipant. Left justify the social security number. Do not enter dashes.
F	Last Name	21	Required. Enter last name of participant/ nonparticipant. Left justify and fill with blanks. If nonparticipant is not an individual, enter the name of the entity.
G	First Name	16	Required. Enter first name of participant/ nonparticipant. Left justify and fill with blanks.
H	Filler	36	Enter blanks.
I	Filler	36	Enter blanks.
J	Street Address	36	Enter the participant's/nonparticipant's street address. Left justify and fill with blanks.
K	City	26	Enter the participant's/nonparticipant's city. Left justify and fill with blanks.

"D" RECORD (Continued)

Column	Field Title	Column Width	Description and Remarks
L	State	3	Enter the participant's/nonparticipant's state abbreviation. Left justify the state code.
M	Zip Code	10	Enter the participant's/nonparticipant's nine digit zip code. If the four digit extension is unknown, enter the five digit zip code followed by four zeros. Left justify the zip code.
N	Taxable Income	12	Enter the participant's taxable income for New Jersey Gross Income Tax purposes. If a nonparticipant (position 16 = "2") fill with zeros. **NOTE: All money amounts must be right justified and contain a maximum of only 11 characters. The right-most two positions represent cents in the money amount fields. Do not enter dollar signs, commas, decimal points or negative amounts. Positive amounts are indicated by placing a "+" (plus) in the left-most position of the money amount. Each money amount field must contain 10 numeric characters. Unused positions must be filled with zeros. (Example: $2,457.96 is entered as '+0000245796').**
O	NJ Income Tax	12	Enter the participant's New Jersey Income Tax. If a nonparticipant (position 16 = "2") fill with zeros. See note above.
P	Filler	8	Enter blanks.
Q	X	2	Required. Enter "X"

"T" RECORD

A	Record Type	2	Required. Enter "T"
B	Return Year	5	Required. Enter return year for Form NJ-1080-C. Must be the same year entered in Record "A".
C	Composite Federal EIN	13	Required. Enter the entity's Federal EIN as it appears on the "A" record.
D	Filler	2	Enter blanks.
E	Filler	10	Enter blanks.
F	Filler	21	Enter blanks.
G	Filler	16	Enter blanks.
H	Filler	36	Enter blanks.

"T" RECORD (Continued)

Column	Field Title	Column Width	Description and Remarks
I	Filler	36	Enter blanks.
J	Filler	36	Enter blanks.
K	Filler	26	Enter blanks.
L	Filler	3	Enter blanks.
M	Filler	10	Enter blanks.
N	Filler	12	Enter blanks.
O	Filler	12	Enter blanks.
P	Number of Participant/Nonparticipant Records Reported	8	Required. Enter the number of "D" records reported for the preceding "A" record. Right justify and zero fill. Enter a total of only 7 characters.
Q	X	2	Required. Enter "X".