

**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.
- Data must be submitted on a 3 1/2 diskette or a re-writable CD.
- 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.
- Use the exact column width indicated for each column for the entire file. Note: If completing in Excel, right click on the column, select column width, enter the appropriate number and select "ok".

"A" RECORD

<u>Column</u>	<u>Field Title</u>	<u>Type</u> <u>A/N/AN</u>	<u>Column</u> <u>Width</u>	<u>Description and Remarks</u>
A	Record Type	A	1	Required. Enter "A"
B	Return Year	N	4	Required. Enter return year for Form NJ-1080-C. For 2000, enter "2000".
C	Federal EIN	AN	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	Leave blank.
E	Filler		9	Leave blank.
F	Filler		20	Leave blank.
G	Filler		15	Leave blank.
H	Composite Name	AN	35	Required. Enter the entity's name as it appears on Form NJ-1080-C. Left justify.
I	Composite Trade Name	AN	35	Enter the entity's trade name, if applicable, as it appears on Form NJ-1080-C. Left justify.
J	Composite Street Address	AN	35	Required. Enter the entity's street address as it appears on Form NJ-1080-C. Left justify.
K	Composite City	AN	25	Required. Enter the entity's city as it appears on Form NJ-1080-C. Left justify.

**RECORD LAYOUT AND DESCRIPTION
EXCEL SPREADSHEET**

“A” RECORD (Continued)

<u>Column</u>	<u>Field Title</u>	<u>Type A/N/AN</u>	<u>Column Width</u>	<u>Description and Remarks</u>
L	Composite State	A	2	Required. Enter the entity’s state abbreviation as it appears on Form NJ-1080-C.
M	Composite Zip Code	AN	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	Leave blank.
O	Filler		11	Leave blank.
P	Filler		7	Leave blank.
Q	X	A	1	Required. Enter “X”

“D” RECORD

A	Record Type	A	1	Required. Enter “D”
B	Return Year	N	4	Required. Enter return year for Form NJ-1080-C. Must be the same year entered in Record “A”.
C	Composite Federal EIN	AN	12	Required. Enter the entity’s Federal EIN as it appears on the “A” record.
D	Participant/Non-participant Indicator	N	1	Required. Enter a “1” (one) for a participant with total income less than \$250,000, or “2” (two) for a participant with income greater than or equal to \$250,000, or a “3” (three) for a nonparticipant.
E	Social Security Number	AN	9	Required. Enter the participant’s social security number or the social security number/ITIN of the nonparticipant. Do not enter dashes. If no social security number, enter all zeros.
F	Last Name	AN	20	Required. Enter last name of participant/ nonparticipant. Left justify. If nonparticipant is not an individual, enter the name of the entity.
G	First Name	AN	15	Enter first name of participant/ nonparticipant. Left justify. If no first name, leave blank.
H	Filler		35	Leave blank.
I	Filler		35	Leave blank.
J	Street Address	AN	35	Enter the participant’s/nonparticipant’s street address. Left justify.
K	City	AN	25	Enter the participant’s/nonparticipant’s city. Left justify.

**RECORD LAYOUT AND DESCRIPTION
EXCEL SPREADSHEET**

“D” RECORD (Continued)

<u>Column</u>	<u>Field Title</u>	<u>Type A/N/AN</u>	<u>Column Width</u>	<u>Description and Remarks</u>
L	State	A	2	Enter the participant’s/nonparticipant’s state abbreviation.
M	Zip Code	AN	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. If foreign zip enter in address line if space is available then enter 9 zeros in the zip code.
N	Taxable Income	AN	11	Enter the participant’s taxable income for New Jersey Gross Income Tax purposes. If a nonparticipant (position 18 = “3”) fill with zeros.
<p>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’). Negative amounts are indicated by entering all zeros.</p>				
O	NJ Income Tax	AN	11	Enter the participant’s New Jersey Income Tax. If a nonparticipant (position 18 = “3”) fill with zeros. See note above.
P	Filler		7	Enter blanks.
Q	X	A	1	Required. Enter “X”

“T” RECORD

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

**RECORD LAYOUT AND DESCRIPTION
EXCEL SPREADSHEET**

“T” RECORD (Continued)

<u>Column</u>	<u>Field Title</u>	<u>Type</u> <u>A/N/AN</u>	<u>Column</u> <u>Width</u>	<u>Description and Remarks</u>
I	Filler		35	Leave blank.
J	Filler		35	Leave blank.
K	Filler		25	Leave blank.
L	Filler		2	Leave blank.
M	Filler		9	Leave blank.
N	Filler		11	Leave blank.
O	Filler		11	Leave blank.
P	Number of Participant/Nonparticipant Reported	AN	7	Required. Enter the number of “D” records reported for the preceding “A” record. Right justify and zero fill.
Q	X	A	1	Required. Enter “X”