

STATE OF NEW JERSEY

REQUIREMENTS

FOR SUBSTITUTE FORMS

AND OPTIONAL

2-D BARCODE RETURNS

2012 CBT-100 AND CBT-100S
CBT-100-V, CBT-100S-V, CBT-200-TC, CBT-200-TS,
2013 CBT-150C AND CBT-150S

DRAFT

Submissions will be accepted as of (to be announced at a later date).

TABLE OF CONTENTS

1 GENERAL INFORMATION	3
2 NEW AND IMPORTANT ITEMS FOR THE 2012 TAX YEAR.....	3
3 PROBLEMS ENCOUNTERED WITH THE 2011 RETURNS AND VOUCHERS	4
4 APPROVAL REQUIREMENTS.....	5
5 TESTING REQUIREMENTS	5
6 PAPER REQUIREMENT	7
7 INKS	7
8 REFERENCE MARKS FOR CBT-100 and CBT-100S	7
CBT-100	7
CBT-100S	7
9 TAXPAYER SIGNATURE AREA.....	7
10 1-D BAR CODE	8
11 GENERATING 2-D BARCODES	9
11.1 BARCODE CREATION	9
11.2 PRINT POSITION OF 2-D BARCODES	9
11.3 2-D BARCODE DATA FORMAT	9
11.3.1 HEADER SECTION INFORMATION	9
11.3.2 DATA SECTION FORMAT – CBT-100.....	11
11.3.3 DATA SECTION FORMAT – CBT-100S.....	18
12 SPECIFICATIONS FOR PAGE 1 AND SCANNABLE BAND.....	24
13 2011 PAYMENT VOUCHERS (CBT-100-V and CBT-100S-V)	43
14 2012 ESTIMATED TAX VOUCHER	44
CBT-150C FOR CBT-100 FILERS	44
CBT-150S FOR CBT-100S FILERS.....	46
15 APPLICATION FOR EXTENSION OF TIME TO FILE	47
CBT-200-TC FOR CBT-100 FILERS.....	47
CBT-200-TS FOR CBT-100S FILERS	48
16 CHECK DIGIT ALGORITHM (1, 3, 7 MOD 10).....	51
17 HOW TO PAY INFORMATION.....	52

REQUIREMENTS FOR SUBSTITUTE FORMS AND OPTIONAL 2-D BARCODE RETURNS

2012 CBT-100, CBT-100S, CBT-100-V, CBT-100S-V, CBT-200-TC, CBT-200-TS,

2013 CBT-150C and CBT-150S

1 GENERAL INFORMATION

The **2012** Corporation Business Tax Forms – (CBT-100 and CBT-100S) will be processed on Kodak Imagemaster 923D and IBML Image Trac II scanners.

For returns with a balance due, the Division requires that you create a payment voucher (CBT-100-V for CBT-100 filers and CBT-100S-V for CBT-100S filers) that will be enclosed with the corporation business tax return and the taxpayer's check. These vouchers will be processed using a UniSys DP-500 Remittance Processor.

2 NEW AND IMPORTANT ITEMS FOR THE **2012** TAX YEAR

NEW

- **Please take note of the fields on page 1 and in the scan band on page 2 of the CBT-100 and CBT-100S as some fields have been removed while others have been shifted or altered.**
- **Schedule A-4, lines 4, 7 and 8: if any of these fields are not applicable (not filled out) on Schedule J, Part III, the field may be left blank on the form Schedule A-4, but the scan band and/or 2D barcode field should contain seven (7) nines (9999999).**

IMPORTANT

- **Taxpayers are not sending in all pages necessary with the new layout of the return. Please be sure users are instructed to include the first six (6) pages of the return for a complete filing.**
- All allocation factors – including page 3, line 2 and schedule A-4 lines 4, 7 and 8 – reported in the CBT-100/CBT-100S are now required to report 100% allocation factors as '1.000000' in these fields. This will apply to the form, scan band and 2D barcode field formats.
- Schedule A-4, line 12 (schedule A-GR, line 6) must also be reported as zero, when applicable, on the form, scan band and 2D barcode field formats of both the CBT-100 and CBT-100S.
- For software vendors who issue more than one release of their software product due to the differences between the Federal and New Jersey tax years, the following tax periods may be substituted for each respective test sample if the need arises: 1) 10/11-9/12, 2) 8/11-7/12, 3) 9/11-8/12, 4) 12/11-11/12, 5) 10/11-9/12, and 6) 11/11-10/12.
- We will **not** guarantee a 10 business day turnaround for software vendors who do not submit two complete sets of original test samples. Instead we will request a second set which will cause a delay in the turnaround time.
- Please note the PDF forms and grids are **not exact matches**. Often the registration marks and/or print specific locations will not match between the two. Software vendors must follow the specifications and use the PDF forms only as a reference.

- Allocation factors must be formatted properly on the printed return. **If the allocation factor is 100% on page 3, line 2 of the CBT-100/CBT-100S or schedule A-4 lines 4, 7 and 8, “1.000000” must be entered in these fields.** Seven (7) digits are required in the output. Examples: 100% is 1000000, 89.6% is 0896000 and 8.96% is 0089600.
- **2D and scan band output of Line 12 Schedule A-4 must match the form.**
- Required test samples of the CBT-100-V, CBT-100S-V, CBT-150C, CBT-150S, CBT-200-TC and CBT-200-TS will be posted on the New Jersey portal.
- Software vendors are required to submit samples for each product. If there are two separate products, two separate packages must be submitted in their entirety.
- **All vendors are required to submit all six (6) of the CBT tax return samples regardless of whether or not 2D barcodes are produced. TWO SETS OF SAMPLES MUST BE INCLUDED.** The returns may be obtained by accessing the New Jersey portal at <http://www.state.nj.us/>. Enter the information given to you by the NJ Division of Taxation, and click on the Corporate Tax folder. **NOTE: All test samples (CBT returns and vouchers) should be sent to:**

Returns:

New Jersey Division of Taxation
Data Systems, 10th Floor
Attention: Lauren Bradford
PO Box 269, 50 Barrack Street
Trenton, NJ 08695-0269

Vouchers:

New Jersey Division of Taxation
Data Systems, 10th Floor
Attention: **Miriam Jones**
PO Box 269, 50 Barrack Street
Trenton, NJ 08695-0269

- **Due dates are required to be printed on the CBT-150C and CBT-150S Statement of Estimated Tax voucher. See Section 14 for more details.**
- Vendors that produce a separate version of their software for the tax periods that differ for Federal and New Jersey purposes (i.e. Federal 2012 vs. New Jersey 2013) - specifically, New Jersey tax years ending in months 7, 8, 9, 10, and 11 must qualify the vendor code by adding an “A” at the end of the 4-digit NACTP code (i.e. 9999A) on any New Jersey form printed by this product. This includes pages 1-6 of the CBT-100 and CBT-100S as well as vouchers CBT-100-V, CBT-100S-V, CBT-150C/S and CBT-200-TC/TS.

3 PROBLEMS ENCOUNTERED WITH THE 2011 RETURNS AND VOUCHERS

During the **2011** processing season, there were some errors encountered with the CBT returns. These resulted in additional handling by the Division of Revenue, delayed processing of the taxpayers’ returns and erroneous refund requests or bills, which were mailed to taxpayers. Problems are as follows:

- **No scan band field should have punctuation included aside from the negative sign, “-“, to indicate a negative number.**
- **Software vendors are not sending in TWO complete sets of sample returns for testing. This causes delays since we need to have originals for both reviewing and testing.**
- For line item number 1, Entire Net Income, on page 1 of both the CBT-100 and CBT-100S return, negative amounts are **not** permitted to be entered. If the amount is a negative, a **ZERO** must be entered on line 1.
- CBT-150C and CBT-150S Estimated Payment Voucher: The Return Period Year and Fiscal Month End, positions 23-26 in the scan line, must match the taxable year and month as indicated on [Table 7, page 51](#).

4 APPROVAL REQUIREMENTS

Any company that develops substitute tax forms must obtain approval from the New Jersey Division of Taxation. The company must get approval from the Division if it develops:

- Substitute tax forms using its own software programs,
- Tax software programs that generate substitute forms developed by another company,
- Substitute tax forms for other companies to use with their tax software programs.

Each year, a company must obtain approval from the NJ Division of Taxation BEFORE releasing or distributing tax software capable of generating substitute tax forms. Do not release unapproved software! A list of approved vendors will be posted on Taxation's website.

If your company is described above, your customers or clients do not need to obtain additional approval from the New Jersey Division of Taxation. However, they should verify that your forms have been approved by New Jersey. Examples of customers or clients who should verify New Jersey approval by asking for a copy of an approval letter include:

- Tax practitioners who purchase software that print substitute tax forms.
- Tax practitioners who use batch processing service bureaus that print substitute tax forms.
- Software providers who sell the products of tax software developers that can print substitute tax forms.

If you are a customer or client using the forms, software, services or products referred to above, please ask the vendor for a copy of its New Jersey approval letter or access the Taxation website at www.state.nj/treasury/taxation/ and click on the Forms Link, then the Important Information for Software Vendors Link in order to verify that their forms have been approved for use.

5 TESTING REQUIREMENTS

ALL TEST SAMPLES MUST BE SUBMITTED ON OR BEFORE MARCH 15, 2013. If your samples are received after March 15th, we will not send them for testing and you will not be approved to use these forms in your software. All resubmissions must be finalized by May 1, 2013.

Tax software developers that produce the New Jersey CBT-100 and CBT-100S substitute tax forms must use their assigned NACTP vendor code. If you do not have a NACTP vendor code, contact the New Jersey Division of Taxation in order to obtain a unique vendor code. **Whether or not you are producing a 2-D barcode, your four-digit vendor code (with qualifier if applicable) must be printed in the upper right corner on all pages of the CBT-100 and CBT-100S. (See specifications for placement on gridded and scanned pages.)**

TWO SETS OF ORIGINAL LASER SAMPLES of each return, complete with the data provided in the required test packet, must be submitted to the Division for approval **PRIOR TO** release and usage of your software. **PDF'S are not acceptable for first submissions. If a resubmission of a form is necessary, a PDF may be acceptable, depending on the extent of the error.** Test returns are available by accessing the Division's portal at <http://www.state.nj.us/> then clicking on the Corporate Tax folder. The Division of Taxation will review one set of the test samples and the second set of test samples will be forwarded to the Division's scanning vendor, where the validity of **ALL** barcodes and print positions will be determined. Also, original laser samples of the CBT-100-V and CBT-100S-V Payment Vouchers, CBT-150C and CBT-150S Estimated Payment Voucher, and CBT-200-TC and CBT-200-TS Application for Extension to File must be submitted **uncut**. Notification of approval or disapproval will be issued on all submitted samples. Approvals are valid for a specific tax year only.

Test samples for the substitute tax forms, 2-D barcode returns, vouchers (CBT-100-V, CBT-100S-V, CBT-150C, CBT-150S, CBT-200-TC and CBT-200-TS) can be sent to:

Returns:	Vouchers:
New Jersey Division of Taxation Data Systems, 10 th Floor Attention: Lauren Bradford PO Box 269, 50 Barrack Street Trenton, NJ 08695-0269 Telephone (609) 292-8135 E-mail: Lauren.Bradford@treas.state.nj.us	New Jersey Division of Taxation Data Systems, 10 th Floor Attention: Miriam Jones PO Box 269, 50 Barrack Street Trenton, NJ 08695-0269 Telephone (609) 777-4074 E-mail: Miriam.Jones@treas.state.nj.us

If your forms and/or vouchers have no major problems that result in resubmission of the samples, your forms and/or vouchers will be tested and you will receive results within approximately two weeks.

TEN BUSINESS DAYS FROM THE DATE OF RECEIPT MUST BE ALLOWED FOR REVIEW AND APPROVAL OF TEST SAMPLES AND RESUBMISSIONS.

To obtain approval, the following is required:

- Follow the specifications for correct positioning and sizing of the returns, as well as correct formatting of the scan band, 1-D and 2-D barcodes on the CBT-100 and CBT-100S tax returns.
- Generate readable scan band, 1-D and 2-D barcodes.
- Make sure the reference marks are present on the first two pages of the CBT-100 and CBT-100S tax returns.
- Make sure the data in the scannable band matches the printed portions of the returns.
- Make sure the data in the 2-D barcode matches the printed portions of the returns.
- Provide software that does not allow practitioners to turn off the printing of the 2-D barcode.
- Follow the specifications for correct data format within the scan band, 1-D and 2-D barcode.
- Make sure printed data is printed at 6 lines per inch and 10 characters per inch.
- Follow the precise reporting specifications.
- Print all names and address information in upper case.
- Display all amounts in the barcode as whole dollars.
- Format the percentage fields for the 2D portion, as seven bytes and fill in as follows: 100% is 1000000, 89.6% is 0896000, 8.96% is 0089600 - **including page 3 line 2 and schedule A-4 lines 4, 7 and 8 on the CBT-100 and CBT-100S.**
- Format the percentage fields for the printed portion of the return, as six decimal positions except if the sum on Schedule J is greater than 100%. For example, 75.6% is .756000 and 7.56% is .075600. All percentage fields that report 100% would be printed as 1.000000 - **including page 3, line 2 and schedule A-4 lines 4, 7 and 8 on the CBT-100 and CBT-100S.**
- Format the **printed** Federal ID number as 123-456-789/000.
- Format the **printed** New Jersey Corporation number as 1234-5678-00.
- Carry the line items that can be substituted from the Federal Form 1120 or 1120S (as stated in the instructions from the CBT-100 and CBT-100S packet) to the 2D barcode. The cross-reference lines are included in Sections 11.3.2 and 11.3.3 as they relate to the line items from the CBT-100 and CBT-100S. Line items without corresponding cross-reference to the Federal forms cannot be substituted.
- Print your four-digit vendor code (with qualifier if applicable) in the upper right corner of all pages of the CBT-100 and CBT-100S tax returns. **(See specifications for placement on gridded and scanned pages.)**

6 PAPER REQUIREMENT

The paper used must be good quality, white standard stock machine paper that is 8 ½" x 11".

7 INKS

Black, non-MICR, ink must be used to print the return and vouchers.

8 REFERENCE MARKS FOR CBT-100 AND CBT-100S

CBT-100

Page 1

There is a bold line surrounding the scan band area on Page 1 of the CBT-100 return. The four corner sections are used as reference marks for the scanning equipment. The width of the line must be 2.3 points (1/32"). The top horizontal line is located at the bottom of print line 11 and the bottom horizontal line is located at the bottom of print line 63. The left vertical line is splitting print columns 5 and 6 and the right vertical line is splitting print columns 80 and 81.

Page 2

There is a bold line surrounding the scan band area on Page 2 of the CBT-100 return. The four corner sections are used as reference marks for the scanning equipment. The width of the line must be 2.3 points (1/32"). The top horizontal line is located at the bottom of print line 14 and the bottom horizontal line is located at the bottom of print line 63. The left vertical line is splitting print columns 5 and 6 and the right vertical line is splitting print columns 80 and 81.

CBT-100S

Page 1

There is a bold line surrounding the scan band area on Page 1 of the CBT-100S return. The four corner sections are used as reference marks for the scanning equipment. The width of the line must be 2.3 points (1/32"). The top horizontal line is located at the bottom of print line 11 and the bottom horizontal line is located at the bottom of print line 63. The left vertical line is splitting print columns 5 and 6 and the right vertical line is splitting print columns 80 and 81.

Page 2

There is a bold line surrounding the scan band area on Page 2 of the CBT-100S return. The four corner sections are used as reference marks for the scanning equipment. The width of the line must be 2.3 points (1/32"). The top horizontal line is located at the bottom of print line 14 and the bottom horizontal line is located at the bottom of print line 63. The left vertical line is splitting print columns 5 and 6 and the right vertical line is splitting print columns 80 and 81.

9 TAXPAYER SIGNATURE AREA

At the bottom of Page 1 of the CBT-100 and CBT-100S tax returns there is an area for the taxpayer's signature(s). On Page 1 of the CBT-100 and CBT-100S, the horizontal line for the signature must begin at print position 9 and the line must be printed at the bottom of print line 56.

10 1-D BAR CODE

The barcode is the Interleaved 2 of 5 encoding format. All returns must be imprinted with the barcode in the following format:

CBT-100

10	Form Type
01, 02, 03, 04, 05, 06	Page #
12	Tax Year

CBT-100S

20	Form Type
01, 02, 03, 04, 05, 06	Page #
12	Tax Year

Specifications for the placement of the bar code are:

- The left edge must begin at print position 15.
- The top edge must begin on print line 4.
- **The height of the barcode must be 1 inch.**
- **There must be a minimum of ¼ inch clearance (blank space) around the entire bar code.**

Required dimensions for the barcode:

- **Code Height**
 - The bar code height is 1 inch (25 mm) or 25% of the bar code length whichever is greater.
- **Narrow Element Width**
 - The minimum narrow-element width is 0.010 inches (0.25 mm).
 - The maximum narrow-element width is 0.066 inches (1.65 mm).
- **Wide Element Width**
 - The minimum wide-element width is 0.022 inches (0.55 mm).
 - The maximum wide-element width is 0.200 inches (5 mm).
- **Wide-to-Narrow Ratio**
 - The minimum wide-to-narrow ratio is 2:1, if the minimum narrow element width is greater than 0.020 inches (0.51 mm).
 - The minimum wide-to-narrow ratio is 2.2:1 if the minimum narrow element width is less than or equal to 0.020 inches (0.51 mm).

11 GENERATING 2-D BARCODES

A two dimensional barcode allows the data on a form to be represented in an extremely condensed and accurate way. If the barcode is recognized on the page, every character embedded in the barcode will be captured correctly. This section of the specifications seeks to help vendors correctly implement this technology on the New Jersey CBT-100 and CBT-100S tax returns.

11.1 BARCODE CREATION

There are many third party tools available that can create 2-D Barcodes. Regardless of the tool chosen for 2-D barcode creation, it is important to ensure the generated barcode is compliant with current **NACTP 2-D Bar-coding Standards**. In particular, the error correction rate should be set to 4 and the width of the smallest part of the barcode, sometimes referred to as the x-dimension, set to no less than 15 mils.

11.2 PRINT POSITION OF 2-D BARCODES

The 2-D barcode should be positioned in the space provided on the bottom of page 1 of the return. On the CBT-100 tax return, the first 2-D barcode should be positioned between print lines 38 and 43, inclusive, and the second 2-D barcode should be positioned between print lines 47 and 52, inclusive. As a general rule there must be at least a ¼ inch of white space around the 2-D barcode on all sides and the 2-D barcode must not be printed with any skew.

The 2-D barcode should be positioned in the space provided on the bottom of page 1 of the return. On the CBT-100S tax return, the first 2-D barcode should be positioned between print lines 38 and 43, inclusive, and the second 2-D barcode should be positioned between print lines 47 and 52, inclusive. As a general rule there must be at least a ¼ inch of white space around the 2-D barcode on all sides and the 2-D barcode must not be printed with any skew.

11.3 2-D BARCODE DATA FORMAT

2-D barcodes for New Jersey CBT-100 and CBT-100S substitute tax forms will consist of a ‘Header’ section immediately followed by a ‘State Specific Data’ section. In broad terms, the ‘Header’ section defines attributes of the environment in which the 2-D barcode was generated, such as the software that generated the bar code, the company that designed the software and so on. The format of the ‘Header’ section is identical for all form types, with the exception of some static data field values. The ‘State Specific Data’ section encodes data from the conventional line items of the paper tax return.

Each section consists of fields separated by a nominated delimiter character (normally a carriage return <CR>). The last field in each section is also terminated with a <CR>. Those fields that are variable in width should not be padded on the left or right with spaces or zeroes. **For example, percentage 100% will be 1000000, 89% will be 0890000 and 8.9% will be 0089000 - including page 3, line 2 and schedule A-4, lines 4, 7 and 8 on the CBT-100 and CBT-100S.** Because delimiters are used to separate fields, software developers are not required to justify field values within the 2-D barcode. When encoding tax data that appears in either the Name and Address Block or tax lines of the return, the data should be represented in the 2-D barcode exactly as it appears on the form.

11.3.1 HEADER SECTION INFORMATION

Table 1 illustrates the format of the 2-D barcode Header section. The Field Length column indicates the length of each field. Where a field length is static, the static field length is specified. Where a field is of variable length, the symbol ‘V’ appears usually followed by a number in brackets. The number in brackets indicates the maximum expected field length. For example, V(10) would indicate a variable sized field of up to 10 characters. Where more than one number appears, each number represents the expected maximum field size in different contexts. For example, V(8,10) would indicate a field with a maximum width of either 8 or 10 characters, depending upon a given context.

The ‘Req/Opt’ column designates whether a field is required or optional. In the case where a field value is optional and its value is not specified, its field delimiter still appears in the 2-D barcode (without any preceding data). Blank fields are represented in this way.

The 'Delimited' column indicates whether a field value is delimited in the 2-D barcode. Every field in the 2-D barcode is separated with the delimiter character except for the delimiter character itself, which appears as the first character in the 2-D barcode.

The 'Change/Delete/New' column indicates whether a specific field has been altered, eliminated, or added to the 2-D barcode information required.

Table 1 –Header Section Format for CBT-100 and CBT-100S Tax Returns

Field Order	Field Name	Length	Req/Opt	Delimited	Description	Change/Delete/New
1	Magic Code	2	R	Y	Magic code and Header version number. This is static for all barcodes and is "T1" (i.e. an upper case T immediately followed by the header version number one)	
2	Developer code	5	R	Y	A 4-digit code used to identify the Software Developer whose application produced the barcode. This is your NACTP assigned vendor code. Until an approved code is obtained, set this field to "AAAA." Software produced for tax years that differ between New Jersey and the IRS must include a qualifier of "A" as well. The NACTP code is to be LEFT justified.	
3	NJ Magic Code	2	R	Y	This field is static for all barcodes. It should be set to "J2". That is an upper case J followed by the New Jersey Specific Header version number two.	
4	State	2	R	Y	The abbreviation for the state processing the form. For New Jersey returns, this should be set to "NJ"	
5	Tax Form	V(6,7)	R	Y	The New Jersey tax form represented by the 2-D barcode. This is a static field. For CBT 100 forms, the value should be set to "CBT100"; For CBT 100S forms, the value should be set to "CBT100S".	
6	Tax Year	4	R	Y	The Tax Year of the tax form represented by the 2-D barcode. This is a static field. For Year 2012 returns, this value should be set to "2012"	CHANGE
7	Package Name	V(32)	R	Y	The name of the software package that generated the 2-D barcode (not the vendor name). Where a vendor produces multiple software packages differentiated by platform	

Table 1 –Header Section Format for CBT-100 and CBT-100S Tax Returns

Field Order	Field Name	Length	Req/Opt	Delimited	Description	Change/Delete/New
					or capability, these differences should be included in the package name, if possible. For example: WonderTax/Win, WonderTax/Mac, WonderTax/WinProf, WonderTax/Winstd etc. The naming system used is the decision of the vendor, but the specified value must not exceed the maximum field length.	
8	Linkage Type	1	R	Y	This field represents whether this barcode is linked to others, and if so using what format. For the CBT-100 and CBT-100S forms, this field will be “1”	
9	Linkage Order	1	R	Y	This field represents the specific data set that this barcode represents in a series of linked barcodes (i.e. “1” or “2”, see data specifications below).	

Example Header:

The following example illustrates validly formatted 2-D barcode headers:

T1<CR>3167<CR>J2<CR>NJ<CR>CBT100<CR>2012<CR>WinTax<CR>1<CR>2<CR>

Interpretation:

Magic Code: T1

Vendor Code: 3167

NJ Magic Code: J2

State: NJ

Tax form: CBT100

Tax Year: 2012

Package Name: WinTax

Linkage Type: 1 <linked barcode version 1>

Linkage Order: 2 <data set specifications for CBT100 barcode 2>

11.3.2 DATA SECTION FORMAT – CBT-100

The Data section of a CBT-100 2-D barcode immediately follows the Header section. Its format is defined in Tables 2 and 3 Data section format. Note that the last data field should be terminated with a <CR>.

Please note that where the specification indicates that a field value should be set to blank, this indicates that only the delimiter for that field should be output.

Table 2 – Data Section Format CBT-100 Tax Return Barcode 1

Field Order	Field Name	Length	Req/Opt	Delimited	Description	Change/Delete/New
1	Beginning Month	2	R	Y	Beginning month of the reporting tax period. 01 to 12	
2	Ending Month	2	R	Y	Ending month of the reporting tax period. 01 to 12	
3	Federal Employer ID Number	12	R	Y	The Federal Employer Identification number	
4	NJ Corporation Number	10	R	Y	The New Jersey Corporation number. Field must be 10 numeric digits.	
5	Corporation Name	V(35)	R	Y	The corporation name. MUST BE ALL CAPS. “&”, “-“	
6	Mailing Address	V(35)	R	Y	The corporation mailing address. MUST BE ALL CAPS.	
7	City	V(21)	R	Y	The corporation city of location. MUST BE ALL CAPS.	
8	State	2	R	Y	The corporation state of location. MUST BE ALL CAPS.	
9	Zip Code	V(11)	R	Y	The zip code for the corporation.	
10	1120-S filer check box	1	R	Y	Indicate whether filer is applicable 1120-S filer. ‘1’ = Yes, ‘0’ = No	
11	State of Incorporation	2	R	Y	The state the corporation is incorporated in. MUST BE ALL CAPS.	
12	Date of Incorporation	8	R	Y	The date of incorporation. Date format is MMDDYYYY	
13	Date authorized to do business in New Jersey	8	R	Y	The date the corporation first authorized for business. Date format is MMDDYYYY	
14	Federal business activity code	6	R	Y	Federal business activity code.	
15	Corporation books in care of	V(15)	R	Y	Individual who cares for corporation books. MUST BE ALL CAPS.	
16	Corporation books are at	V(25)	R	Y	Location where corporation books are held. MUST BE ALL CAPS.	
17	Corporation books telephone number	10	R	Y	Phone number of individual who cares for corporation books.	
18	Entire Net Income from Schedule A	V(13)	R	Y	Scan band field labeled “P3001”	
19	Allocation Factor	7	R	Y	Scan band field labeled “P3002”	
20	Allocated Net Income	V(11)	R	Y	Scan band field labeled “P3003”	
21	Total Non-operational Income	V(11)	R	Y	Scan band field labeled “P304a”	

Table 2 – Data Section Format CBT-100 Tax Return Barcode 1

Field Order	Field Name	Length	Req/Opt	Delimited	Description	Change/Delete/New
22	Allocated NJ Non-operational Income	V(11)	R	Y	Scan band field labeled “P304b”	
23	Total Operational and Non-operational Income	V(11)	R	Y	Scan band field labeled “P3005”	
24	Investment Company	V(11)	R	Y	Scan band field labeled “P3006”	
25	Real Estate Investment Trust	V(11)	R	Y	Scan band field labeled “P3007”	
26	Tax Base	V(11)	R	Y	Scan band field labeled “P3008”	
27	Amount of Tax	V(11)	R	Y	Scan band field labeled “P3009”	
28	Tax Credits	V(11)	R	Y	Scan band field labeled “P3010”	
29	Tax Liability	V(11)	R	Y	Scan band field labeled “P3011”	
30	Alternative Minimum Assessment	V(11)	R	Y	Scan band field labeled “P3012”	
31	AMA payment check box.	1	R	Y	Scan band field labeled “P312a”	
32	Tax Due	V(11)	R	Y	Scan band field labeled “P3013”	
33	Key Corporation AMA Payment	V(11)	R	Y	Scan band field labeled “P3014”	
34	Subtotal	V(11)	R	Y	Scan band field labeled “P3015”	
35	Installment Payment	V(11)	R	Y	Scan band field labeled “P3016”	
36	Professional Corporation Fees	V(11)	R	Y	Scan band field labeled “P3017”	
37	Total Tax and Professional Corporation Fees	V(11)	R	Y	Scan band field labeled “P3018”	
38	Payment and Credits	V(11)	R	Y	Scan band field labeled “P3019”	
39	Payments made by Partnerships	V(11)	R	Y	Scan band field labeled “P319a”	
40	Balance of Tax Due	V(11)	R	Y	Scan band field labeled “P3020”	
41	Penalty and Interest Due	V(11)	R	Y	Scan band field labeled “P3021”	
42	Total Balance Due	V(11)	R	Y	Scan band field labeled “P3022”	
43	Amount of Overpayment	V(11)	R	Y	Scan band field labeled “P3023”	
44	Amount Credited to 2013 return	V(11)	R	Y	Scan band field labeled “P324C”	
45	Amount to be Refunded	V(11)	R	Y	Scan band field labeled “P324R”	
46	Gross Receipts Less Returns	V(13)	R	Y	Scan band field labeled “A0001”	
47	Cost of goods sold	V(13)	R	Y	Scan band field labeled “A0002”	
48	Gross Profit	V(13)	R	Y	Scan band field labeled “A0003”	
49	Dividends	V(13)	R	Y	Scan band field labeled “A0004”	

Table 2 – Data Section Format CBT-100 Tax Return Barcode 1

Field Order	Field Name	Length	Req/Opt	Delimited	Description	Change/Delete/New
50	Interest	V(13)	R	Y	Scan band field labeled “A0005”	
51	Gross Rents	V(13)	R	Y	Scan band field labeled “A0006”	
52	Gross Royalties	V(13)	R	Y	Scan band field labeled “A0007”	
53	Capital Gain Net Income	V(13)	R	Y	Scan band field labeled “A0008”	
54	Net Gain (Loss) From Form 4797	V(13)	R	Y	Scan band field labeled “A0009”	
55	Other Income	V(13)	R	Y	Scan band field labeled “A0010”	
56	Total Income	V(13)	R	Y	Scan band field labeled “A0011”	
57	Compensation of Officers	V(13)	R	Y	Scan band field labeled “A0012”	
58	Salaries and Wages	V(13)	R	Y	Scan band field labeled “A0013”	
59	Repairs	V(13)	R	Y	Scan band field labeled “A0014”	
60	Bad debts	V(13)	R	Y	Scan band field labeled “A0015”	
61	Rents	V(13)	R	Y	Scan band field labeled “A0016”	
62	Taxes	V(13)	R	Y	Scan band field labeled “A0017”	
63	Interest	V(13)	R	Y	Scan band field labeled “A0018”	
64	Contributions	V(13)	R	Y	Scan band field labeled “A0019”	
65	Depreciation from Federal Form 4562 less Depreciation	V(13)	R	Y	Scan band field labeled “A020c”	
66	Depletion	V(13)	R	Y	Scan band field labeled “A0021”	
67	Advertising	V(13)	R	Y	Scan band field labeled “A0022”	
68	Pension, profit-sharing plans, etc.	V(13)	R	Y	Scan band field labeled “A0023”	
69	Employee benefit programs	V(13)	R	Y	Scan band field labeled “A0024”	
70	Domestic production activities deduction	V(13)	R	Y	Scan band field labeled “A0025”	
71	Other deductions and additions	V(13)	R	Y	Scan band field labeled “A0026”	
72	Total Deductions	V(13)	R	Y	Scan band field labeled “A0027”	
73	Taxable Income Before Deductions	V(13)	R	Y	Scan band field labeled “A0028”	
74	Interest on Obligations	V(13)	R	Y	Scan band field labeled “A0029”	
75	End of Data Marker	5	R	Y	Marks the end of the data in the 2D Barcode. Represented as “*EOD*”	

Table 3 – Data Section Format CBT-100 Tax Return Barcode 2

Field Order	Field Name	Length	Req/Opt	Delimited	Description	Change/Delete/New
1	Related Interest Addback	V(13)	R	Y	Scan band field labeled “A0030”	
2	New Jersey and Other Taxes Deducted	V(13)	R	Y	Scan band field labeled “A0031”	
3	Depreciation and other adjustments from Schedule S	V(13)	R	Y	Scan band field labeled “A0032”	
4	Deduction for Section 78 Gross-up	V(13)	R	Y	Scan band field labeled “A0033a”	
5	Other deductions and additions	V(13)	R	Y	Scan band field labeled “A0033b”	
6	Elimination of non-operational activity	V(13)	R	Y	Scan band field labeled “A0033c”	
7	Interest and intangible expenses and costs addback	V(13)	R	Y	Scan band field labeled “A0033d”	
8	Entire Net Income before deduction and exclusion	V(13)	R	Y	Scan band field labeled “A0034”	
9	Net Operating loss deduction from Form 500	V(13)	R	Y	Scan band field labeled “A0035”	
10	Entire Net Income before dividend exclusion.	V(13)	R	Y	Scan band field labeled “A0036”	
11	Dividend Exclusion	V(13)	R	Y	Scan band field labeled “A0037”	
12	Cost of Labor	V(13)	R	Y	Scan band field labeled “A2003”	
13	Urban Transit Hub Tax Credit	V(8)	R	Y	Scan band field labeled “A3001”	
14	Grow NJ Tax Credit	V(8)	R	Y	Scan band field labeled “A3002”	NEW
15	HMO Assistance Fund Tax Credit	V(8)	R	Y	Scan band field labeled “A3003”	CHANGE
16	New Jobs Investment Credit	V(8)	R	Y	Scan band field labeled “A3004”	CHANGE
17	Urban Enterprise Zone Credit	V(8)	R	Y	Scan band field labeled “A3005”	CHANGE
18	Redevelopment Tax Credit	V(8)	R	Y	Scan band field labeled “A3006”	CHANGE
19	Recycling Equipment Tax Credit	V(8)	R	Y	Scan band field labeled “A3007”	CHANGE
20	Manufacturing Equipment and Employment Investment Tax Credit	V(8)	R	Y	Scan band field labeled “A3008”	CHANGE
21	Research and Development Tax Credit	V(8)	R	Y	Scan band field labeled “A3009”	CHANGE

Table 3 – Data Section Format CBT-100 Tax Return Barcode 2

Field Order	Field Name	Length	Req/Opt	Delimited	Description	Change/Delete/New
22	Small NJ Based High Tech Business Tax Credit	V(8)	R	Y	Scan band field labeled “A3010”	CHANGE
23	Neighborhood Revitalization State Tax Credit	V(8)	R	Y	Scan band field labeled “A3011”	CHANGE
24	Effluent Equipment Tax Credit	V(8)	R	Y	Scan band field labeled “A3012”	CHANGE
25	Economic Recovery Tax Credit	V(8)	R	Y	Scan band field labeled “A3013”	CHANGE
26	Remediation Tax Credit	V(8)	R	Y	Scan band field labeled “A3014”	CHANGE
27	AMA Credit	V(8)	R	Y	Scan band field labeled “A3015”	CHANGE
28	Business Retention and Relocation Tax Credit	V(8)	R	Y	Scan band field labeled “A3016”	CHANGE
29	Sheltered Workshop Tax Credit	V(8)	R	Y	Scan band field labeled “A3017”	CHANGE
30	Film Production Tax Credit	V(8)	R	Y	Scan band field labeled “A3018”	CHANGE
31	Other Tax Credits	V(8)	R	Y	Scan band field labeled “A3019”	NEW
32	NJ NOL Carryover	V(13)	R	Y	Scan band field labeled “A4001”	CHANGE
33	Interest	V(13)	R	Y	Scan band field labeled “A4002”	CHANGE
34	Interest Expenses and Intangible Expenses and Costs	V(13)	R	Y	Scan band field labeled “A4003”	CHANGE
35	Percentage of Property in New Jersey	7	R	Y	Scan band field labeled “A4004”	CHANGE
36	Total New Jersey Receipts	V(13)	R	Y	Scan band field labeled “A4005”	CHANGE
37	Total Receipts Everywhere	V(13)	R	Y	Scan band field labeled “A4006”	CHANGE
38	Percentage of Receipts in New Jersey	7	R	Y	Scan band field labeled “A4007”	CHANGE
39	Percentage of wages, salaries, etc. in New Jersey	7	R	Y	Scan band field labeled “A4008”	CHANGE
40	Non-Operational Income Information	V(13)	R	Y	Scan band field labeled “A4009”	CHANGE
41	Dividend Income from Investments	V(13)	R	Y	Scan band field labeled “A4010”	CHANGE
42	50% of Balance on Line 5	V(13)	R	Y	Scan band field labeled “A4011”	CHANGE
43	Schedule A-GR, Line 6	V(13)	R	Y	Scan band field labeled “A4012”	CHANGE
44	Beginning of Year (BOY) Cash	V(13)	R	Y	Scan band field labeled “BB001”	CHANGE

Table 3 – Data Section Format CBT-100 Tax Return Barcode 2

Field Order	Field Name	Length	Req/Opt	Delimited	Description	Change/Delete/New
45	End of Year (EOY) Cash	V(13)	R	Y	Scan band field labeled “BE001”	CHANGE
46	BOY Loans to Stockholders	V(13)	R	Y	Scan band field labeled “BB003”	CHANGE
47	EOY Loans to Stockholders	V(13)	R	Y	Scan band field labeled “BE003”	CHANGE
48	BOY Bonds, Mortgage and Notes	V(13)	R	Y	Scan band field labeled “BB006”	CHANGE
49	EOY Bonds, Mortgages and Notes	V(13)	R	Y	Scan band field labeled “BE006”	CHANGE
50	BOY Total Assets	V(13)	R	Y	Scan band field labeled “BB020”	CHANGE
51	EOY Total Assets	V(13)	R	Y	Scan band field labeled “BE020”	CHANGE
52	BOY Loans from Stockholders	V(13)	R	Y	Scan band field labeled “BB024”	CHANGE
53	EOY Loans from Stockholders	V(13)	R	Y	Scan band field labeled “BE024”	CHANGE
54	Income recorded on books this year not included in return (Itemize)	V(13)	R	Y	Scan band field labeled “C0007”	CHANGE
55	Other Increases (Itemize)	V(13)	R	Y	Scan band field labeled “C1003”	CHANGE
56	Distributions: Cash Stock and Property	V(13)	R	Y	Scan band field labeled “C1005”	CHANGE
57	Schedule H, Taxes, Line 8b	V(13)	R	Y	Scan band field labeled “H008b”	CHANGE
58	Average Value of Taxpayer’s Property in New Jersey	V(13)	R	Y	Scan band field labeled “J301a”	CHANGE
59	Receipts from Sales within New Jersey	V(13)	R	Y	Scan band field labeled “J302a”	CHANGE
60	Receipts from services within New Jersey	V(13)	R	Y	Scan band field labeled “J302b”	CHANGE
61	Receipts from rentals within New Jersey	V(13)	R	Y	Scan band field labeled “J302c”	CHANGE
62	Receipts from royalties within New Jersey	V(13)	R	Y	Scan band field labeled “J302d”	CHANGE
63	All other New Jersey business receipts	V(13)	R	Y	Scan band field labeled “J302e”	CHANGE
64	Wages, salaries, other service compensation in New Jersey	V(13)	R	Y	Scan band field labeled “J303a”	CHANGE
65	End of Data Marker	5	R	Y	Marks the end of the data in the 2D Barcode. Represented as “*EOD*”	CHANGE

11.3.3 DATA SECTION FORMAT – CBT-100S

The Data section of a CBT-100S 2-D barcode immediately follows the Header section. Its format is defined in Tables 4 and 5, Data Section Format. Note that the last data field should be terminated with a <CR>.

Please note that where the specification indicates that a field value should be set to blank, this indicates that only the delimiter for that field should be output.

Table 4 – Data Section Format CBT-100S Tax Return Barcode 1

Field Order	Field Name	Length	Req/Opt	Delimited	Description	Change/Delete/New
1	Beginning Month	2	R	Y	Beginning month of the reporting tax period. 01 to 12	
2	Ending Month	2	R	Y	Ending month of the reporting tax period. 01 to 12	
3	Federal Employer ID Number	12	R	Y	The Federal Employer Identification number.	
4	NJ Corporation Number	10	R	Y	The NJ Corporation number. Field must be 10 numeric digits.	
5	Corporation Name	V(35)	R	Y	The corporation name. MUST BE ALL CAPS. “&”, “-“	
6	Mailing Address	V(35)	R	Y	The corporation mailing address. MUST BE ALL CAPS.	
7	City	V(21)	R	Y	The corporation city of location. MUST BE ALL CAPS.	
8	State	2	R	Y	The corporation state of location. MUST BE ALL CAPS.	
9	Zip Code	V(11)	R	Y	The zip code for the corporation.	
10	Date of New Jersey S Corporation election	8	R	Y	The date of New Jersey S Corporation election. Date format is MMDDYYYY.	
11	State of Incorporation	2	R	Y	The state the corporation is incorporated in. MUST BE ALL CAPS.	
12	Date of Incorporation	8	R	Y	The date of incorporation. Date format is MMDDYYYY.	
13	Date authorized to do business in NJ	8	R	Y	The date the corporation first authorized for business. Date format is MMDDYYYY	
14	Federal Business Activity Code	6	R	Y	Federal business activity code.	
15	Corporation books in care of	V(15)	R	Y	Individual who cares for corporation books. MUST BE ALL CAPS.	
16	Corporation books are at	V(25)	R	Y	Location where corporation books are held. MUST BE ALL CAPS.	

Table 4 – Data Section Format CBT-100S Tax Return Barcode 1

Field Order	Field Name	Length	Req/Opt	Delimited	Description	Change/Delete/New
17	Corporation books telephone	10	R	Y	Phone number of individual who cares for corporation books.	
18	Entire Net Income subject to Federal taxation from Schedule A	V(13)	R	Y	Scan band field labeled “P3001”	
19	Allocation Factor	7	R	Y	Scan band field labeled “P3002”	
20	Multiply line 1 by line 2	V(11)	R	Y	Scan band field labeled “P3003”	
21	Tax	V(11)	R	Y	Scan band field labeled “P3004”	
22	Tax Credits	V(11)	R	Y	Scan band field labeled “P3005”	
23	Tax Liability	V(11)	R	Y	Scan band field labeled “P3006”	
24	Installment Payment	V(11)	R	Y	Scan band field labeled “P3007”	
25	Professional Corporation Fees	V(11)	R	Y	Scan band field labeled “P3008”	
26	Total Tax and Professional Corporation Fees	V(11)	R	Y	Scan band field labeled “P3009”	
27	Payment and Credits	V(11)	R	Y	Scan band field labeled “P3010”	
28	Payments made by Partnerships	V(11)	R	Y	Scan band field labeled “P310a”	
29	Balance of Tax Due	V(11)	R	Y	Scan band field labeled “P3011”	
30	Pro Rata Share of S Corporation Income for non-consenting shareholders	V(11)	R	Y	Scan band field labeled “P3012”	
31	Gross Income Tax paid on behalf of non-consenting shareholders	V(11)	R	Y	Scan band field labeled “P3013”	
32	Penalty and Interest Due	V(11)	R	Y	Scan band field labeled “P3014”	
33	Total Balance Due	V(11)	R	Y	Scan band field labeled “P3015”	
34	Amount of Overpayment	V(11)	R	Y	Scan band field labeled “P3016”	
35	Amount Credited to 2013 return	V(11)	R	Y	Scan band field labeled “P317C”	
36	Amount to be Refunded	V(11)	R	Y	Scan band field labeled “P317R”	
37	Gross Receipts Less Returns	V(13)	R	Y	Scan band field labeled “A0001”	
38	Cost of goods sold	V(13)	R	Y	Scan band field labeled “A0002”	
39	Gross Profit	V(13)	R	Y	Scan band field labeled “A0003”	
40	Net Gain (Loss) From Form 4797	V(13)	R	Y	Scan band field labeled “A0004”	
41	Other Income (Loss)	V(13)	R	Y	Scan band field labeled “A0005”	
42	Total Income (Loss)	V(13)	R	Y	Scan band field labeled “A0006”	
43	Compensation of Officers	V(13)	R	Y	Scan band field labeled “A0007”	

Table 4 – Data Section Format CBT-100S Tax Return Barcode 1

Field Order	Field Name	Length	Req/Opt	Delimited	Description	Change/Delete/New
44	Salaries and wages	V(13)	R	Y	Scan band field labeled “A0008”	
45	Repairs	V(13)	R	Y	Scan band field labeled “A0009”	
46	Bad debts	V(13)	R	Y	Scan band field labeled “A0010”	
47	Rents	V(13)	R	Y	Scan band field labeled “A0011”	
48	Taxes	V(13)	R	Y	Scan band field labeled “A0012”	
49	Interest	V(13)	R	Y	Scan band field labeled “A0013”	
50	Depreciation	V(13)	R	Y	Scan band field labeled “A014c”	
51	Depletion	V(13)	R	Y	Scan band field labeled “A0015”	
52	Advertising	V(13)	R	Y	Scan band field labeled “A0016”	
53	Pension, profit-sharing plans, etc.	V(13)	R	Y	Scan band field labeled “A0017”	
54	Employee benefit programs	V(13)	R	Y	Scan band field labeled “A0018”	
55	Other deductions and additions	V(13)	R	Y	Scan band field labeled “A0019”	
56	Total Deductions	V(13)	R	Y	Scan band field labeled “A0020”	
57	Ordinary Income (Loss) from trade or business activities	V(13)	R	Y	Scan band field labeled “A0021”	
58	Net income (loss) from all rental activities	V(13)	R	Y	Scan band field labeled “A022c”	
59	Portfolio income (loss): Interest income	V(13)	R	Y	Scan band field labeled “A023a”	
60	Dividend income	V(13)	R	Y	Scan band field labeled “A023b”	
61	Royalty income	V(13)	R	Y	Scan band field labeled “A023c”	
62	Capital gain net income	V(13)	R	Y	Scan band field labeled “A023d”	
63	Other portfolio income (loss)	V(13)	R	Y	Scan band field labeled “A023e”	
64	Net gain (loss) under section 1231	V(13)	R	Y	Scan band field labeled “A0024”	
65	Other income (loss)	V(13)	R	Y	Scan band field labeled “A0025”	
66	End of Data Marker	5	R	Y	Marks the end of the data in the 2D Barcode. Represented as “*EOD*”	

Table 5 – Data Section Format CBT-100S Tax Return Barcode 2

Field Order	Field Name	Length	Req/Opt	Delimited	Description	Change/Delete/New
1	Section 179 expense deduction	V(13)	R	Y	Scan band field labeled “A0026”	
2	Deductions related to portfolio income (loss)	V(13)	R	Y	Scan band field labeled “A0027”	
3	Other deductions	V(13)	R	Y	Scan band field labeled “A0028”	

Table 5 – Data Section Format CBT-100S Tax Return Barcode 2

Field Order	Field Name	Length	Req/Opt	Delimited	Description	Change/Delete/New
4	Total lines 21 through 28	V(13)	R	Y	Scan band field labeled “A0029”	
5	Charitable contributions	V(13)	R	Y	Scan band field labeled “A0030”	
6	Taxable Income Before Deductions	V(13)	R	Y	Scan band field labeled “A0031”	
7	Interest on Obligations	V(13)	R	Y	Scan band field labeled “A0033”	
8	New Jersey and Other Taxes Deducted	V(13)	R	Y	Scan band field labeled “A0034”	
9	Taxes paid by the corporation on behalf of shareholder	V(13)	R	Y	Scan band field labeled “A0035”	
10	Depreciation and other adjustments from Schedule S	V(13)	R	Y	Scan band field labeled “A0036”	
11	Deduction for Section 78 Gross-up	V(13)	R	Y	Scan band field labeled “A037a”	
12	Other deductions and additions	V(13)	R	Y	Scan band field labeled “A037b”	
13	Related interest addback	V(13)	R	Y	Scan band field labeled “A037c”	
14	Interest and intangibles expenses and costs addback	V(13)	R	Y	Scan band field labeled “A037d”	
15	Domestic Production Activity Deduction	V(13)	R	Y	Scan band field labeled “A037e”	
16	Entire Net Income before deduction and exclusion	V(13)	R	Y	Scan band field labeled “A0038”	
17	Net Operating loss deduction from Form 500	V(13)	R	Y	Scan band field labeled “A0039”	
18	Entire Net Income before dividend exclusion	V(13)	R	Y	Scan band field labeled “A0040”	
19	Dividend Exclusion	V(13)	R	Y	Scan band field labeled “A0041”	
20	Entire Net Income	V(13)	R	Y	Scan band field labeled “A0042”	
21	Entire Net Income subject to Federal corporate income tax	V(13)	R	Y	Schedule A, Line 43 - Entire Net Income subject to Federal corporate income taxation.	
22	Cost of Labor	V(13)	R	Y	Scan band field labeled “A2003”	
23	Urban Transit Hub Tax Credit	V(8)	R	Y	Scan band field labeled “A3001”	
24	Grow NJ Tax Credit	V(8)	R	Y	Scan band field labeled “A3002”	NEW
25	HMO Assistance Fund Tax Credit	V(8)	R	Y	Scan band field labeled “A3003”	CHANGE
26	New Jobs Investment Credit	V(8)	R	Y	Scan band field labeled “A3004”	CHANGE
27	Urban Enterprise Zone Credit	V(8)	R	Y	Scan band field labeled “A3005”	CHANGE
28	Redevelopment Tax Credit	V(8)	R	Y	Scan band field labeled “A3006”	CHANGE

Table 5 – Data Section Format CBT-100S Tax Return Barcode 2

Field Order	Field Name	Length	Req/Opt	Delimited	Description	Change/Delete/New
29	Recycling Equipment Tax Credit	V(8)	R	Y	Scan band field labeled “A3007”	CHANGE
30	Manufacturing Equipment and Employment Investment Tax Credit	V(8)	R	Y	Scan band field labeled “A3008”	CHANGE
31	Research and Development Tax Credit	V(8)	R	Y	Scan band field labeled “A3009”	CHANGE
32	Small NJ Based High Tech Business Tax Credit	V(8)	R	Y	Scan band field labeled “A3010”	CHANGE
33	Neighborhood Revitalization State Tax Credit	V(8)	R	Y	Scan band field labeled “A3011”	CHANGE
34	Effluent Equipment Tax Credit	V(8)	R	Y	Scan band field labeled “A3012”	CHANGE
35	Economic Recovery Tax Credit	V(8)	R	Y	Scan band field labeled “A3013”	CHANGE
36	Remediation Tax Credit	V(8)	R	Y	Scan band field labeled “A3014”	CHANGE
37	AMA Tax Credit	V(8)	R	Y	Scan band field labeled “A3015”	CHANGE
38	Business Retention and Relocation Tax Credit	V(8)	R	Y	Scan band field labeled “A3016”	CHANGE
39	Sheltered Workshop Tax Credit	V(8)	R	Y	Scan band field labeled “A3017”	CHANGE
40	Film Production Tax Credit	V(8)	R	Y	Scan band field labeled “A3018”	CHANGE
41	Other Tax Credits	V(8)	R	Y	Scan band field labeled “A3019”	NEW
42	Net Operating Loss Deduction and Carryover	V(13)	R	Y	Scan band field labeled “A4001”	CHANGE
43	Interest	V(13)	R	Y	Scan band field labeled “A4002”	CHANGE
44	Interest Expenses and Intangible Expenses and Costs	V(13)	R	Y	Scan band field labeled “A4003”	CHANGE
45	Percentage of Property in New Jersey	7	R	Y	Scan band field labeled “A4004”	CHANGE
46	Total New Jersey Receipts	V(13)	R	Y	Scan band field labeled “A4005”	CHANGE
47	Total Receipts Everywhere	V(13)	R	Y	Scan band field labeled “A4006”	CHANGE
48	Percentage of Receipts in New Jersey	7	R	Y	Scan band field labeled “A4007”	CHANGE
49	Percentage of wages, salaries, etc. in New Jersey	7	R	Y	Scan band field labeled “A4008”	CHANGE
50	Non-Operational Income Information	V(13)	R	Y	Scan band field labeled “A4009”	CHANGE
51	Dividend Income from Investments	V(13)	R	Y	Scan band field labeled “A4010”	CHANGE
52	50% of Balance on Line 5	V(13)	R	Y	Scan band field labeled “A4011”	CHANGE
53	Schedule A-GR, Line 6	V(13)	R	Y	Scan band field labeled “A4012”	CHANGE

Table 5 – Data Section Format CBT-100S Tax Return Barcode 2

Field Order	Field Name	Length	Req/Opt	Delimited	Description	Change/Delete/New
54	Beginning of Year (BOY) Cash	V(13)	R	Y	Scan band field labeled “BB001”	CHANGE
55	End of Year (EOY) Cash	V(13)	R	Y	Scan band field labeled “BE001”	CHANGE
56	BOY Loans to Stockholders	V(13)	R	Y	Scan band field labeled “BB003”	CHANGE
57	EOY Loans to Stockholders	V(13)	R	Y	Scan band field labeled “BE003”	CHANGE
58	BOY Bonds, Mortgages and Notes	V(13)	R	Y	Scan band field labeled “BB006”	CHANGE
59	EOY Bonds, Mortgages and Notes	V(13)	R	Y	Scan band field labeled “BE006”	CHANGE
60	BOY Total Assets	V(13)	R	Y	Scan band field labeled “BB020”	CHANGE
61	EOY Total Assets	V(13)	R	Y	Scan band field labeled “BE020”	CHANGE
62	BOY Loans from Stockholders	V(13)	R	Y	Scan band field labeled “BB024”	CHANGE
63	EOY Loans from Stockholders	V(13)	R	Y	Scan band field labeled “BE024”	CHANGE
64	Income recorded on books this year not included in return (Itemize)	V(13)	R	Y	Scan band field labeled “C0007”	CHANGE
65	Schedule H, Taxes, Line 8b	V(13)	R	Y	Scan band field labeled “H008b”	CHANGE
66	Average value of Taxpayer’s Property in New Jersey	V(13)	R	Y	Scan band field labeled “J301a”	CHANGE
67	Receipts from Sales within New Jersey	V(13)	R	Y	Scan band field labeled “J302a”	CHANGE
68	Receipts from services within New Jersey	V(13)	R	Y	Scan band field labeled “J302b”	CHANGE
69	Receipts from rentals within New Jersey	V(13)	R	Y	Scan band field labeled “J302c”	CHANGE
70	Receipts from royalties within New Jersey	V(13)	R	Y	Scan band field labeled “J302d”	CHANGE
71	All other New Jersey business receipts	V(13)	R	Y	Scan band field labeled “J302e”	CHANGE
72	Wages, salaries, other service compensation in New Jersey	V(13)	R	Y	Scan band field labeled “J303a”	CHANGE
73	End of Data Marker	5	R	Y	Marks the end of the data in the 2D Barcode. Represented as “*EOD*”.	CHANGE

12 SPECIFICATIONS FOR PAGE 1 AND SCANNABLE BAND

2012 CBT-100 RETURN

2012 CBT-100 RETURN (Page 1)		Definitions: ALPHA = A-Z (MUST BE CAPS) NUMERIC = 0-9 ALPHANUMERIC = A-Z, 0-9 JUSTIFY = RIGHT			
Print Line Number	Identification	Begin Print Position	Maximum Field Length	End Print Position	Field Description
13	Federal Identification Number (FID)	9	15	23	Numeric, “-“, “/”, must format as 123-456-789/000
13	New Jersey Corporation business identification (CBT)	30	12	41	Numeric, “-“, must format as 1234-5678-90
13	‘FAC’, Federal Business Activity Code identifier	48	3	50	Alpha, must format as FAC
13	Federal Business Activity Code	52	6	57	Numeric
13	‘VC’, vendor code field identifier	68	2	69	Alpha, must format as VC
13	Vendor code	71	5	75	Alphanumeric, must format as 1234A
15	Corporation name	9	35	43	Alphanumeric, “&”, “-“
17	Mailing address	9	35	43	Alphanumeric
19	City	9	21	29	Alphanumeric
19	State	33	2	34	Alpha
19	Zip code	38	10	47	Numeric, “-“, must format as 12345-6789

2012 CBT-100 RETURN (Page 1)		Definitions: ALPHA = A-Z (MUST BE CAPS) NUMERIC = 0-9 ALPHANUMERIC = A-Z, 0-9 JUSTIFY = RIGHT			
Print Line Number	Identification	Begin Print Position	Maximum Field Length	End Print Position	Field Description
21	State of incorporation	43	2	44	Alpha
21	Date of incorporation	48	8	55	Numeric, must format as MMDDYYYY
23	Date authorized to do business in New Jersey	43	8	50	Numeric, must format as MMDDYYYY
25	Corporation books are in care of:	43	15	57	Alphanumeric
27	Corporation books at:	43	25	67	Alphanumeric
29	Telephone number:	43	10	52	Numeric
31	Name and Address block check digit (see CDV algorithm)	43	3	45	Numeric
56	Signature Line (see instructions)				

2012 CBT-100 RETURN COLUMN 1 (Page 2)		Definitions: ALPHA = A-Z (MUST BE CAPS) NUMERIC = 0-9 ALPHANUMERIC = A-Z, 0-9 JUSTIFY = RIGHT BLANK FIELDS MUST BE FILLED WITH A ZERO (unless otherwise specified)				
Print Line Number	Identification	Begin Print Position	Mandatory Print Field	Begin Field Position	Maximum Field Length	Field Description
17	Federal Identification Number	9	"FID"	17	12	Numeric
18	NJ corporate business identification number	9	"CBT"	19	10	Numeric

2012 CBT-100 RETURN
COLUMN 1 (Page 2)

Definitions: ALPHA = A-Z (MUST BE CAPS)
 NUMERIC = 0-9
 ALPHANUMERIC = A-Z, 0-9
 JUSTIFY = RIGHT
 BLANK FIELDS MUST BE FILLED WITH A ZERO (unless otherwise specified)

Print Line Number	Identification	Begin Print Position	Mandatory Print Field	Begin Field Position	Maximum Field Length	Field Description
19	Begin month of current filing period	9	"BEG"	27	2	Numeric, "01" through "12"
20	End month of current filing period	9	"END"	27	2	Numeric, "01" through "12"
21	Check box for Initial Return	9	"INTR"	28	1	"1" = Checked, "0" = Blank
22	Check box for 1120S filers	9	"1120S"	28	1	"1" = Checked, "0" = Blank
23	Check box for Inactive	9	"INACT"	28	1	"1" = Checked, "0" = Blank
24	Federal business activity code	9	"FAC"	23	6	Numeric
25	Paid preparer's federal identification number	9	"PPFID"	20	9	Alphanumeric
26	Firm's federal employer identification number	9	"FFEIN"	20	9	Numeric
27	Entire net income from Schedule A, line 38 (if a net loss, enter zero)	9	"P3001"	16	13	Numeric
28	Allocation factor	9	"P3002"	22	7	Numeric
29	Allocated net income	9	"P3003"	18	11	Numeric
30	Total nonoperational income	9	"P304a"	18	11	Numeric
31	Allocated New Jersey nonoperational income	9	"P304b"	18	11	Numeric
32	Total operational and nonoperational income	9	"P3005"	18	11	Numeric

2012 CBT-100 RETURN**COLUMN 1 (Page 2)**

Definitions: ALPHA = A-Z (MUST BE CAPS)
 NUMERIC = 0-9
 ALPHANUMERIC = A-Z, 0-9
 JUSTIFY = RIGHT
 BLANK FIELDS MUST BE FILLED WITH A ZERO (unless otherwise specified)

Print Line Number	Identification	Begin Print Position	Mandatory Print Field	Begin Field Position	Maximum Field Length	Field Description
33	Investment Company	9	"P3006"	18	11	Numeric
34	Real Estate Investment Trust	9	"P3007"	18	11	Numeric
35	Tax Base	9	"P3008"	18	11	Numeric
36	Amount of Tax	9	"P3009"	18	11	Numeric
37	Tax Credits (from Schedule A-3)	9	"P3010"	18	11	Numeric
38	TOTAL CBT TAX LIABILITY	9	"P3011"	18	11	Numeric
39	Alternative Minimum Assessment	9	"P3012"	18	11	Numeric
40	Check and enter zero if AMA paid by a Key Corporation	9	"P312a"	28	1	"1" = Checked, "0" = Blank
41	Tax Due	9	"P3013"	18	11	Numeric
42	Key Corporation AMA Payment	9	"P3014"	18	11	Numeric
43	Subtotal (Sum of lines 13 and 14)	9	"P3015"	18	11	Numeric
44	INSTALLMENT PAYMENT	9	"P3016"	18	11	Numeric
45	Professional Corporation Fees	9	"P3017"	18	11	Numeric
46	TOTAL TAX AND PROFESSIONAL CORPORATION FEES	9	"P3018"	18	11	Numeric

2012 CBT-100 RETURN
COLUMN 1 (Page 2)

Definitions: ALPHA = A-Z (MUST BE CAPS)
 NUMERIC = 0-9
 ALPHANUMERIC = A-Z, 0-9
 JUSTIFY = RIGHT
 BLANK FIELDS MUST BE FILLED WITH A ZERO (unless otherwise specified)

Print Line Number	Identification	Begin Print Position	Mandatory Print Field	Begin Field Position	Maximum Field Length	Field Description
47	Payments & Credits	9	"P3019"	18	11	Numeric
48	Payments made by Partnerships on behalf of taxpayer	9	"P319a"	18	11	Numeric
49	Balance of Tax Due	9	"P3020"	18	11	Numeric
50	Penalty and Interest Due	9	"P3021"	18	11	Numeric
51	Total Balance Due	9	"P3022"	18	11	Numeric
52	Overpayment	9	"P3023"	18	11	Numeric
53	Credited to 2013	9	"P324C"	18	11	Numeric
54	Refunded	9	"P324R"	18	11	Numeric
55	Gross receipts or sales (Less returns and allowances)	9	"A0001"	16	13	Numeric
56	Less : Cost of goods sold	9	"A0002"	16	13	Numeric
57	Gross profit	9	"A0003"	16	13	Numeric
58	Dividends	9	"A0004"	16	13	Numeric
59	Vendor Code	9	"VC"	24	5	Alphanumeric, must format as 0000A
60	Scan band Check Digit (see algorithm)	9	"CDV"	26	3	Numeric

2012 CBT-100 RETURN
COLUMN 2 (Page 2)

Definitions: ALPHA = A-Z (MUST BE CAPS)
 NUMERIC = 0-9
 ALPHANUMERIC = A-Z, 0-9
 JUSTIFY = RIGHT
 BLANK FIELDS MUST BE FILLED WITH A ZERO (unless otherwise specified)

Print Line Number	Identification	Begin Print Position	Mandatory Print Field	Begin Field Position	Maximum Field Length	Field Description
17	Interest	32	"A0005"	40	13	Numeric
18	Gross rents	32	"A0006"	40	13	Numeric
19	Gross royalties	32	"A0007"	40	13	Numeric
20	Capital gain net income	32	"A0008"	40	13	Numeric
21	Net gain or (loss) from Federal Form 4797	32	"A0009"	40	13	Numeric
22	Other income	32	"A0010"	40	13	Numeric
23	Total Income	32	"A0011"	40	13	Numeric
24	Compensation of officers	32	"A0012"	40	13	Numeric
25	Salaries and wages (Less jobs credit)	32	"A0013"	40	13	Numeric
26	Repairs (Do not include capital expenditures)	32	"A0014"	40	13	Numeric
27	Bad debts	32	"A0015"	40	13	Numeric
28	Rents	32	"A0016"	40	13	Numeric
29	Taxes	32	"A0017"	40	13	Numeric
30	Interest	32	"A0018"	40	13	Numeric
31	Contributions	32	"A0019"	40	13	Numeric
32	Subtract line 20b from 20a	32	"A020c"	40	13	Numeric
33	Depletion	32	"A0021"	40	13	Numeric
34	Advertising	32	"A0022"	40	13	Numeric
35	Pension, profit-sharing plans, etc.	32	"A0023"	40	13	Numeric
36	Employee benefit programs	32	"A0024"	40	13	Numeric
37	Domestic production activities deduction	32	"A0025"	40	13	Numeric

2012 CBT-100 RETURN
COLUMN 2 (Page 2)

Definitions: ALPHA = A-Z (MUST BE CAPS)
 NUMERIC = 0-9
 ALPHANUMERIC = A-Z, 0-9
 JUSTIFY = RIGHT
 BLANK FIELDS MUST BE FILLED WITH A ZERO (unless otherwise specified)

Print Line Number	Identification	Begin Print Position	Mandatory Print Field	Begin Field Position	Maximum Field Length	Field Description
38	Other deductions	32	"A0026"	40	13	Numeric
39	Total deductions	32	"A0027"	40	13	Numeric
40	Taxable income before NOL deductions and special deductions	32	"A0028"	40	13	Numeric
41	Interest on Federal, State, Municipal and other obligations not included in line 5	32	"A0029"	40	13	Numeric
42	Related interest addback	32	"A0030"	40	13	Numeric
43	New Jersey State and other states taxes deducted above	32	"A0031"	40	13	Numeric
44	Depreciation and other adjustments from Schedule S	32	"A0032"	40	13	Numeric
45	Deduction for IRC Section 78 Gross-up not deducted at line 37	32	"A033a"	40	13	Numeric
46	Other deductions and additions	32	"A033b"	40	13	Numeric
47	Elimination of nonoperational activity	32	"A033c"	40	13	Numeric
48	Interest and intangible expenses and costs addback	32	"A033d"	40	13	Numeric
49	Entire net income before NOL and dividend exclusion	32	"A0034"	40	13	Numeric
50	Net operating loss deduction from Form 500	32	"A0035"	40	13	Numeric
51	Entire net income before dividend exclusion	32	"A0036"	40	13	Numeric
52	Dividend exclusion from Schedule R, line 7	32	"A0037"	40	13	Numeric
53	Cost of labor	32	"A2003"	40	13	Numeric
54	Urban Transit Hub Tax Credit	32	"A3001"	45	8	Numeric
55	Grow NJ Tax Credit	32	"A3002"	45	8	Numeric
56	HMO Assistance Fund Tax Credit	32	"A3003"	45	8	Numeric

2012 CBT-100 RETURN <u>COLUMN 2</u> (Page 2)		Definitions: ALPHA = A-Z (MUST BE CAPS) NUMERIC = 0-9 ALPHANUMERIC = A-Z, 0-9 JUSTIFY = RIGHT BLANK FIELDS MUST BE FILLED WITH A ZERO (unless otherwise specified)				
Print Line Number	Identification	Begin Print Position	Mandatory Print Field	Begin Field Position	Maximum Field Length	Field Description
57	New Jobs Investment Tax Credit	32	"A3004"	45	8	Numeric
58	Either: Urban Enterprise Zone Employee Tax Credit, or Urban Enterprise Zone Investment Tax Credit	32	"A3005"	45	8	Numeric
59	Redevelopment Authority Project Tax Credit	32	"A3006"	45	8	Numeric
60	Recycling Equipment Tax Credit	32	"A3007"	45	8	Numeric
61	Manufacturing Equipment and Employment Investment Tax Credit	32	"A3008"	45	8	Numeric

2012 CBT-100 RETURN <u>COLUMN 3</u> (Page 2)		Definitions: ALPHA = A-Z (MUST BE CAPS) NUMERIC = 0-9 ALPHANUMERIC = A-Z, 0-9 JUSTIFY = RIGHT BLANK FIELDS MUST BE FILLED WITH A ZERO (unless otherwise specified)				
Print Line Number	Identification	Begin Print Position	Mandatory Print Field	Begin Field Position	Maximum Field Length	Field Description
17	Research and Development Tax Credit	56	"A3009"	69	8	Numeric
18	Small New Jersey-Based High-Technology Business Investment Tax Credit	56	"A3010"	69	8	Numeric
19	Neighborhood Revitalization State Tax Credit	56	"A3011"	69	8	Numeric
20	Effluent Equipment Tax Credit	56	"A3012"	69	8	Numeric
21	Economic Recovery Tax Credit	56	"A3013"	69	8	Numeric
22	Remediation Tax Credit	56	"A3014"	69	8	Numeric
23	AMA Tax Credit	56	"A3015"	69	8	Numeric
24	Business Retention and Relocation Tax Credit	56	"A3016"	69	8	Numeric
25	Sheltered Workshop Tax Credit	56	"A3017"	69	8	Numeric
26	Film Production Tax Credit	56	"A3018"	69	8	Numeric

2012 CBT-100 RETURN
COLUMN 3 (Page 2)

Definitions: ALPHA = A-Z (MUST BE CAPS)
 NUMERIC = 0-9
 ALPHANUMERIC = A-Z, 0-9
 JUSTIFY = RIGHT
 BLANK FIELDS MUST BE FILLED WITH A ZERO (unless otherwise specified)

Print Line Number	Identification	Begin Print Position	Mandatory Print Field	Begin Field Position	Maximum Field Length	Field Description
27	Other Tax Credits	56	"A3019"	69	8	Numeric
28	Form 500, line 6 minus line 8	56	"A4001"	64	13	Numeric
29	Schedule G, Part I, line b	56	"A4002"	64	13	Numeric
30	Schedule G, Part II, line b	56	"A4003"	64	13	Numeric
31	Schedule J, Part III, line 1 (c)	56	"A4004"	70	7	Numeric
32	Schedule J, Part III, line 2 (f)	56	"A4005"	64	13	Numeric
33	Schedule J, Part III, line 2 (g)	56	"A4006"	64	13	Numeric
34	Schedule J, Part III, line 2 (h)	56	"A4007"	70	7	Numeric
35	Schedule J, Part III, line 3 (c)	56	"A4008"	70	7	Numeric
36	Schedule O, Part III, line 31	56	"A4009"	64	13	Numeric
37	Schedule R, line 4	56	"A4010"	64	13	Numeric
38	Schedule R, line 6	56	"A4011"	64	13	Numeric
39	Schedule A-GR, line 6	56	"A4012"	64	13	Numeric
40	Schedule B, line 1- Beginning of Tax Year	56	"BB001"	64	13	Numeric
41	Schedule B, line 1- End of Tax Year	56	"BE001"	64	13	Numeric
42	Schedule B, line 3- Beginning of Tax Year	56	"BB003"	64	13	Numeric
43	Schedule B, line 3- End of Tax Year	56	"BE003"	64	13	Numeric
44	Schedule B, line 6- Beginning of Tax Year	56	"BB006"	64	13	Numeric
45	Schedule B, line 6- End of Tax Year	56	"BE006"	64	13	Numeric
46	Schedule B, line 20- Beginning of Tax Year	56	"BB020"	64	13	Numeric
47	Schedule B, line 20- End of Tax Year	56	"BE020"	64	13	Numeric
48	Schedule B, line 24- Beginning of Tax Year	56	"BB024"	64	13	Numeric

2012 CBT-100 RETURN
COLUMN 3 (Page 2)

Definitions: ALPHA = A-Z (MUST BE CAPS)
 NUMERIC = 0-9
 ALPHANUMERIC = A-Z, 0-9
 JUSTIFY = RIGHT
 BLANK FIELDS MUST BE FILLED WITH A ZERO (unless otherwise specified)

Print Line Number	Identification	Begin Print Position	Mandatory Print Field	Begin Field Position	Maximum Field Length	Field Description
49	Schedule B, line 24- End of Tax Year	56	"BE024"	64	13	Numeric
50	Schedule C, line 7	56	"C0007"	64	13	Numeric
51	Schedule C-1, line 3	56	"C1003"	64	13	Numeric
52	Schedule C-1, line 5	56	"C1005"	64	13	Numeric
53	Schedule H, Column (b), Line 8	56	"H008b"	64	13	Numeric
54	Schedule J, Part III, Line 1(a)	56	"J301a"	64	13	Numeric
55	Schedule J, Part III, Line 2(a)	56	"J302a"	64	13	Numeric
56	Schedule J, Part III, Line 2(b)	56	"J302b"	64	13	Numeric
57	Schedule J, Part III, Line 2(c)	56	"J302c"	64	13	Numeric
58	Schedule J, Part III, Line 2(d)	56	"J302d"	64	13	Numeric
59	Schedule J, Part III, Line 2(e)	56	"J302e"	64	13	Numeric
60	Schedule J, Part III, Line 3(a)	56	"J303a"	64	13	Numeric

2012 CBT-100S RETURN

2012 CBT-100S RETURN (Page 1)		Definitions: ALPHA = A-Z (MUST BE CAPS) NUMERIC = 0-9 ALPHANUMERIC = A-Z, 0-9 JUSTIFY = RIGHT <i>NOTE: All fields are required unless otherwise specified.</i>			
Print Line Number	Identification	Begin Print Position	Maximum Field Length	End Print Position	Field Description
13	Federal Identification Number (FID)	9	15	23	Numeric, “-“, “/”, must format as 123-456-789/000
13	New Jersey Corporation business identification (CBT)	30	12	41	Numeric, “-“, must format as 1234-5678-90
13	‘FAC’, Federal Business Activity Code identifier	48	3	50	Alpha, must format as FAC
13	Federal Business Activity Code	52	6	57	Numeric
13	‘VC’, vendor code field identifier	68	2	69	Alpha, must format as VC
13	Vendor code	71	5	75	Alphanumeric, must format as 1234A
15	Corporation name	9	35	43	Alphanumeric, “&”, “-“
17	Mailing address	9	35	43	Alphanumeric
19	City	9	21	29	Alphanumeric
19	State	33	2	34	Alpha
19	Zip code	38	10	47	Numeric, “-“, must format as 12345-6789

2012 CBT-100S RETURN (Page 1)

Definitions: ALPHA = A-Z (MUST BE CAPS)
 NUMERIC = 0-9
 ALPHANUMERIC = A-Z, 0-9
 JUSTIFY = RIGHT

NOTE: All fields are required unless otherwise specified.

Print Line Number	Identification	Begin Print Position	Maximum Field Length	End Print Position	Field Description
21	Date of New Jersey S Corp. Election	43	8	50	Numeric, must format as MMDDYYYY
23	State of incorporation	43	2	44	Alpha
23	Date of incorporation	48	8	55	Numeric, must format as MMDDYYYY
25	Date authorized to do business in New Jersey	43	8	50	Numeric, must format as MMDDYYYY
27	Corporation books are in care of:	43	15	57	Alphanumeric
29	Corporation books at:	43	25	67	Alphanumeric
31	Telephone number:	43	10	52	Numeric
33	Name and Address block check digit (see CDV algorithm)	43	3	45	Numeric
56	Signature Line (see instructions)				

2012 CBT-100S RETURN

COLUMN 1 (Page 2)

Definitions: ALPHA = A-Z (MUST BE CAPS)
 NUMERIC = 0-9
 ALPHANUMERIC = A-Z, 0-9
 JUSTIFY = RIGHT
 BLANK FIELDS MUST BE FILLED WITH A ZERO (unless otherwise specified)

Print Line Number	Identification	Begin Print Position	Mandatory Print Field	Begin Field Position	Maximum Field Length	Field Description
17	Federal Identification Number	9	"FID"	18	12	Numeric
18	NJ corporate business identification number	9	"CBT"	20	10	Numeric
19	Begin month of current filing period	9	"BEG"	28	2	Numeric, "01" through "12"
20	End month of current filing period	9	"END"	28	2	Numeric, "01" through "12"
21	Check box for Initial Return	9	"INTR"	29	1	"1" = Checked, "0" = Blank
22	Check box for Initial 1120S filers	9	"1120S"	29	1	"1" = Checked, "0" = Blank
23	Check box for Inactive	9	"INACT"	29	1	"1" = Checked, "0" = Blank
24	Federal business activity code	9	"FAC"	24	6	Numeric
25	Paid preparer's federal identification number	9	"PPFID"	21	9	Alphanumeric
26	Firm's federal employer identification number	9	"FFEIN"	21	9	Numeric
27	Entire net income from Schedule A, line 38 (if a net loss, enter zero)	9	"P3001"	17	13	Numeric
28	Allocation factor	9	"P3002"	23	7	Numeric
29	Allocated net income	9	"P3003"	19	11	Numeric
30	Amount of Tax	9	"P3004"	19	11	Numeric

2012 CBT-100S RETURN

COLUMN 1 (Page 2)

Definitions: ALPHA = A-Z (MUST BE CAPS)
 NUMERIC = 0-9
 ALPHANUMERIC = A-Z, 0-9
 JUSTIFY = RIGHT
 BLANK FIELDS MUST BE FILLED WITH A ZERO (unless otherwise specified)

Print Line Number	Identification	Begin Print Position	Mandatory Print Field	Begin Field Position	Maximum Field Length	Field Description
31	Tax Credits (from Schedule A-3)	9	"P3005"	19	11	Numeric
32	TAX LIABILITY	9	"P3006"	19	11	Numeric
33	INSTALLMENT PAYMENT	9	"P3007"	19	11	Numeric
34	Professional Corporation Fees	9	"P3008"	19	11	Numeric
35	TOTAL TAX AND PROFESSIONAL CORPORATION FEES	9	"P3009"	19	11	Numeric
36	Payments & Credits	9	"P3010"	19	11	Numeric
37	Payments made by Partnerships on behalf of taxpayer	9	"P310a"	19	11	Numeric
38	Balance of Tax Due	9	"P3011"	19	11	Numeric
39	Pro Rata Share of S Corporation income for non-consenting shareholders (Sch. K, Part VII, line 6, Column C)	9	"P3012"	19	11	Numeric
40	Gross Income Tax paid on behalf of non-consenting shareholders (Line 12 x .0897)	9	"P3013"	19	11	Numeric
41	Penalty and Interest Due	9	"P3014"	19	11	Numeric
42	Total Balance Due	9	"P3015"	19	11	Numeric
43	Overpayment	9	"P3016"	19	11	Numeric
44	Credited to 2013	9	"P317C"	19	11	Numeric

2012 CBT-100S RETURN

COLUMN 1 (Page 2)

Definitions: ALPHA = A-Z (MUST BE CAPS)
 NUMERIC = 0-9
 ALPHANUMERIC = A-Z, 0-9
 JUSTIFY = RIGHT
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Print Line Number	Identification	Begin Print Position	Mandatory Print Field	Begin Field Position	Maximum Field Length	Field Description
45	Refunded	9	"P317R"	19	11	Numeric
46	Gross receipts or sales (Less returns and allowances)	9	"A0001"	17	13	Numeric
47	Less : Cost of goods sold	9	"A0002"	17	13	Numeric
48	Gross profit	9	"A0003"	17	13	Numeric
49	Net gain or (loss) from Federal Form 4797	9	"A0004"	17	13	Numeric
50	Other income	9	"A0005"	17	13	Numeric
51	TOTAL INCOME (LOSS)	9	"A0006"	17	13	Numeric
52	Compensation of officers	9	"A0007"	17	13	Numeric
53	Salaries and wages (Less jobs credit)	9	"A0008"	17	13	Numeric
54	Repairs (Do not include capital expenditures)	9	"A0009"	17	13	Numeric
55	Bad debts	9	"A0010"	17	13	Numeric
56	Vendor Code	9	"VC"	25	5	Alphanumeric; example: format as 0000A
57	Scan band Check Digit (see algorithm)	9	"CDV"	27	3	Numeric

2012 CBT-100S RETURN

COLUMN 2 (Page 2)

Definitions: ALPHA = A-Z (MUST BE CAPS)
 NUMERIC = 0-9
 ALPHANUMERIC = A-Z, 0-9
 JUSTIFY = RIGHT
 BLANK FIELDS MUST BE FILLED WITH A ZERO (unless otherwise specified)

Print Line Number	Identification	Begin Print Position	Mandatory Print Field	Begin Field Position	Maximum Field Length	Field Description
17	Rents	33	"A0011"	41	13	Numeric
18	Taxes	33	"A0012"	41	13	Numeric
19	Interest	33	"A0013"	41	13	Numeric
20	Subtract line 14b from 14a	33	"A014c"	41	13	Numeric
21	Depletion	33	"A0015"	41	13	Numeric
22	Advertising	33	"A0016"	41	13	Numeric
23	Pension, profit-sharing plans, etc.	33	"A0017"	41	13	Numeric
24	Employee benefit programs	33	"A0018"	41	13	Numeric
25	Other deductions	33	"A0019"	41	13	Numeric
26	Total Deductions	33	"A0020"	41	13	Numeric
27	Ordinary income (loss) from trade or business activities	33	"A0021"	41	13	Numeric
28	Net income (loss) from all rental activities	33	"A022c"	41	13	Numeric
29	Interest income	33	"A023a"	41	13	Numeric
30	Dividend income	33	"A023b"	41	13	Numeric
31	Royalty income	33	"A023c"	41	13	Numeric
32	Capital gain net income	33	"A023d"	41	13	Numeric
33	Other portfolio income	33	"A023e"	41	13	Numeric
34	Net gain (loss) under section 1231	33	"A0024"	41	13	Numeric
35	Other income (loss)	33	"A0025"	41	13	Numeric
36	Section 179 expense deduction	33	"A0026"	41	13	Numeric
37	Deductions related to portfolio income (loss)	33	"A0027"	41	13	Numeric

2012 CBT-100S RETURN

COLUMN 2 (Page 2)

Definitions: ALPHA = A-Z (MUST BE CAPS)
 NUMERIC = 0-9
 ALPHANUMERIC = A-Z, 0-9
 JUSTIFY = RIGHT
 BLANK FIELDS MUST BE FILLED WITH A ZERO (unless otherwise specified)

Print Line Number	Identification	Begin Print Position	Mandatory Print Field	Begin Field Position	Maximum Field Length	Field Description
38	Other deductions	33	"A0028"	41	13	Numeric
39	Combine lines 21 through 28	33	"A0029"	41	13	Numeric
40	Charitable contributions (limited to 10% of line 29)	33	"A0030"	41	13	Numeric
41	Taxable income before NOL deductions and special deductions	33	"A0031"	41	13	Numeric
42	Interest on Federal, State, Municipal and other obligations not included above	33	"A0033"	41	13	Numeric
43	New Jersey State and other states taxes deducted above	33	"A0034"	41	13	Numeric
44	Taxes paid by the corporation on behalf of the shareholder	33	"A0035"	41	13	Numeric
45	Depreciation and other adjustments from Schedule S	33	"A0036"	41	13	Numeric
46	Deduction for IRC Section 78 Gross-up not deducted at line 37	33	"A037a"	41	13	Numeric
47	Other deductions and additions	33	"A037b"	41	13	Numeric
48	Elimination of nonoperational activity	33	"A037c"	41	13	Numeric
49	Interest and intangible expenses and costs addback	33	"A037d"	41	13	Numeric
50	Domestic Production Activity Deduction from Form 501	33	"A037e"	41	13	Numeric
51	Entire net income before NOL deduction and Dividend exclusion	33	"A0038"	41	13	Numeric
52	Net operating loss deduction from Form 500	33	"A0039"	41	13	Numeric
53	Entire net income before dividend exclusion	33	"A0040"	41	13	Numeric
54	Dividend exclusion from Schedule R, line 7	33	"A0041"	41	13	Numeric
55	ENTIRE NET INCOME	33	"A0042"	41	13	Numeric

2012 CBT-100S RETURN <u>COLUMN 2</u> (Page 2)		Definitions: ALPHA = A-Z (MUST BE CAPS) NUMERIC = 0-9 ALPHANUMERIC = A-Z, 0-9 JUSTIFY = RIGHT BLANK FIELDS MUST BE FILLED WITH A ZERO (unless otherwise specified)				
Print Line Number	Identification	Begin Print Position	Mandatory Print Field	Begin Field Position	Maximum Field Length	Field Description
56	Cost of labor	33	"A2003"	41	13	Numeric
57	Urban Transit Hub Tax Credit	33	"A3001"	46	8	Numeric
58	Grow NJ Tax Credit	33	"A3002"	46	8	Numeric
59	HMO Assistance Fund Tax Credit	33	"A3003"	46	8	Numeric
60	New Jobs Investment Tax Credit	33	"A3004"	46	8	Numeric
61	Either: Urban Enterprise Zone Employee Tax Credit, or Urban Enterprise Zone Investment Tax Credit	33	"A3005"	46	8	Numeric

2012 CBT-100S RETURN <u>COLUMN 3</u> (Page 2)		Definitions: ALPHA = A-Z (MUST BE CAPS) NUMERIC = 0-9 ALPHANUMERIC = A-Z, 0-9 JUSTIFY = RIGHT BLANK FIELDS MUST BE FILLED WITH A ZERO (unless otherwise specified)				
Print Line Number	Identification	Begin Print Position	Mandatory Print Field	Begin Field Position	Maximum Field Length	Field Description
17	Redevelopment Authority Project Tax Credit	57	"A3006"	70	8	Numeric
18	Recycling Equipment Tax Credit	57	"A3007"	70	8	Numeric
19	Manufacturing Equipment and Employment Investment Tax Credit	57	"A3008"	70	8	Numeric
20	Research and Development Tax Credit	57	"A3009"	70	8	Numeric
21	Small New Jersey-Based High-Technology Business Investment Tax Credit	57	"A3010"	70	8	Numeric
22	Neighborhood Revitalization State Tax Credit	57	"A3011"	70	8	Numeric
23	Effluent Equipment Tax Credit	57	"A3012"	70	8	Numeric
24	Economic Recovery Tax Credit	57	"A3013"	70	8	Numeric

2012 CBT-100S RETURN
COLUMN 3 (Page 2)

Definitions: ALPHA = A-Z (MUST BE CAPS)
 NUMERIC = 0-9
 ALPHANUMERIC = A-Z, 0-9
 JUSTIFY = RIGHT
 BLANK FIELDS MUST BE FILLED WITH A ZERO (unless otherwise specified)

Print Line Number	Identification	Begin Print Position	Mandatory Print Field	Begin Field Position	Maximum Field Length	Field Description
25	Remediation Tax Credit	57	"A3014"	70	8	Numeric
26	AMA Tax Credit	57	"A3015"	70	8	Numeric
27	Business Retention and Relocation Tax Credit	57	"A3016"	70	8	Numeric
28	Sheltered Workshop Tax Credit	57	"A3017"	70	8	Numeric
29	Film Production Tax Credit	57	"A3018"	70	8	Numeric
30	Other Tax Credits	57	"A3019"	70	8	Numeric
31	Form 500, line 6 minus line 8	57	"A4001"	65	13	Numeric
32	Schedule G, Part I, line b	57	"A4002"	65	13	Numeric
33	Schedule G, Part II, line b	57	"A4003"	65	13	Numeric
34	Schedule J, Part III, line 1 (c)	57	"A4004"	71	7	Numeric
35	Schedule J, Part III, line 2 (f)	57	"A4005"	65	13	Numeric
36	Schedule J, Part III, line 2 (g)	57	"A4006"	65	13	Numeric
37	Schedule J, Part III, line 2 (h)	57	"A4007"	71	7	Numeric
38	Schedule J, Part III, line 3 (c)	57	"A4008"	71	7	Numeric
39	Schedule O, Part III, line 31	57	"A4009"	65	13	Numeric
40	Schedule R, line 4	57	"A4010"	65	13	Numeric
41	Schedule R, line 6	57	"A4011"	65	13	Numeric
42	Schedule A-GR, line 6	57	"A4012"	65	13	Numeric
43	Schedule B, line 1- Beginning of Tax Year	57	"BB001"	65	13	Numeric
44	Schedule B, line 1- End of Tax Year	57	"BE001"	65	13	Numeric
45	Schedule B, line 3- Beginning of Tax Year	57	"BB003"	65	13	Numeric
46	Schedule B, line 3- End of Tax Year	57	"BE003"	65	13	Numeric
47	Schedule B, line 6- Beginning of Tax Year	57	"BB006"	65	13	Numeric

2012 CBT-100S RETURN		Definitions: ALPHA = A-Z (MUST BE CAPS)				
COLUMN 3 (Page 2)		NUMERIC = 0-9				
		ALPHANUMERIC = A-Z, 0-9				
		JUSTIFY = RIGHT				
		BLANK FIELDS MUST BE FILLED WITH A ZERO (unless otherwise specified)				
Print Line Number	Identification	Begin Print Position	Mandatory Print Field	Begin Field Position	Maximum Field Length	Field Description
48	Schedule B, line 6- End of Tax Year	57	“BE006”	65	13	Numeric
49	Schedule B, line 20- Beginning of Tax Year	57	“BB020”	65	13	Numeric
50	Schedule B, line 20- End of Tax Year	57	“BE020”	65	13	Numeric
51	Schedule B, line 24- Beginning of Tax Year	57	“BB024”	65	13	Numeric
52	Schedule B, line 24- End of Tax Year	57	“BE024”	65	13	Numeric
53	Schedule C, line 7	57	“C0007”	65	13	Numeric
54	Schedule H, Column (b), Line 8	57	“H008b”	65	13	Numeric
55	Schedule J, Part III, Line 1(a)	57	“J301a”	65	13	Numeric
56	Schedule J, Part III, Line 2(a)	57	“J302a”	65	13	Numeric
57	Schedule J, Part III, Line 2(b)	57	“J302b”	65	13	Numeric
58	Schedule J, Part III, Line 2(c)	57	“J302c”	65	13	Numeric
59	Schedule J, Part III, Line 2(d)	57	“J302d”	65	13	Numeric
60	Schedule J, Part III, Line 2(e)	57	“J302e”	65	13	Numeric
61	Schedule J, Part III, Line 3(a)	57	“J303a”	65	13	Numeric

13 2012 PAYMENT VOUCHERS (CBT-100-V AND CBT-100S-V)

The Division requires a payment voucher (CBT-100-V for CBT-100 filers, CBT-100S-V for CBT-100S filers) be produced when a remittance is due with the return. *There are specific test samples posted on the website for these vouchers.*

This form *must be* printed on the bottom of an 8 ½” by 11” sheet of paper that will include a dotted line for cutting the form to a size of 8 1/2” by 3 2/3”. The purpose is to have uncut, straight edges on the bottom and sides of the form to speed processing. Also, the information on ‘how to pay’ needs to be printed on the top portion of the page. (See grid)

The following fields are required to be printed on all vouchers in the specified locations:

- **Return Year** - Print Line 47, Begin Print Position – 8. For current year “2012”

- **For the Period Beginning** _____ Print line 47, Begin Print Position 49 **and ending** _____ Print Line 47 Begin Print Position – 67. Formatting must be MM/DD/YYYY.
- **Federal ID Number** - Print Line 50, Begin Print Position – 50
This field is 15 digits (includes “-” and “/”, must be formatted as: 123-456-789/000). The Federal Identification Number (FEIN) consists of 12 digits. The first nine digits are generally the FEIN; the last 3 digits are the suffix location code used for other New Jersey taxes. For CBT purposes the last 3 digits should be hard coded as ‘000’ (three zeroes).
- **Taxpayer Name Control** Print Line 50, Begin Print Position – 68
Name Control is the first four letters of the corporation name. Spaces and special characters, other than an ampersand ‘&’ or a hyphen ‘-’, must not be included in this field. If the business name is less than four characters, the remaining spaces must be filled with hyphens. (Examples: The A Company – THEA: A&B Company – A&BC: A Incorporated – AINC: A-B-C Incorporated – A-B-).
- **Amount Remitted** Print Line 60, Begin Print Position – 58
The “\$” is printed in print position 58 followed by a space then the dollar amount displayed as dollars and cents. (Examples: \$_47.54, \$_1,900.85, \$_50.00)
- **NACTP Vendor Code** – Print Line 61, Begin Print Position – 7
- **Scan Line** Print Line 63, Begin Print Position 41. The scan line is required to be printed using an OCR-A font.

<u>Position</u>	<u>Length</u>	<u>Description</u>
1 – 5	5	‘02202’ (This must print even though there is no other information.)
6 – 14	9	Federal ID Number (no hyphens)
15 – 17	3	‘000’ (three zeroes)
18 – 18	1	Check Digit (See page 51 for 1, 3, 7 MOD 10 algorithm)
19 – 22	4	Name Control (See rules for Name Control above)
23 – 24	2	Tax Year ‘12’ (See Table 6 page 50)
25 – 26	2	Fiscal Month End (See Table 6 page 50)
27 – 28	2	‘06’
29 – 39	11	Amount Remitted - this field is right justified and contains leading zeroes. There are no decimal points or commas in this field. (Example \$50.00 is 00000005000, \$2,010.00 is 00000201100)

14 **2013** ESTIMATED TAX VOUCHER

CBT-150C FOR CBT-100 FILERS

The Division allows the CBT-150C Estimated Voucher for CBT-100 returns to be a substitute form. *There are specific test samples posted on the website for these vouchers.*

This form **must be** printed on the bottom of an 8 ½” by 11” sheet of paper that will include a dotted line for cutting the form to a size of 8 1/2” by 3 2/3”. The purpose is to have uncut, straight edges on the bottom and sides of the form to speed processing. Also, the information on ‘how to pay’ needs to be printed on the top portion of the page. (See grid)

The following fields are required to be printed on all vouchers in the specified locations:

- **Voucher Number** – Print Line 47, Begin Print Position – 30. This is ‘1’, ‘2’, ‘3’ or ‘4’ for the corresponding number of the voucher to the quarter being filed.
- **Due Date** – Print Line 48, Begin Print Position – 6. This is the due date of the voucher. Formatting must be MM/DD/YY. Due dates can be found on Table 7 page 48.
- **Beginning** _____ Print line 48, Begin Print Position 46 **and ending** _____ Print Line 48 Begin Print Position – 65. Formatting must be MM/DD/YYYY.
- **Federal ID Number** - Print Line 50, Begin Print Position – 7
This field is 15 digits (includes “-” and “/”, must be formatted as: 123-456-789/000). The Federal Identification Number (FEIN) consists of 12 digits. The first nine digits are generally the FEIN; the last 3 digits are the suffix location code used for other New Jersey taxes. For CBT purposes the last 3 digits should be hard coded as ‘000’ (three zeroes).
- **Taxpayer Name Control** Print Line 50, Begin Print Position – 25
Name Control is the first four letters of the corporation name. Spaces and special characters other than an ampersand ‘&’ or a hyphen ‘-’ must not be included in this field. If the business name is less than four characters, the remaining spaces must be filled with hyphens. (Examples: The A Company – THEA: A&B Company – A&BC: A Incorporated – AINC: A-B-C Incorporated – A-B-).
- **Amount Fields** – The “\$” for each amount field is printed in print position 65. There are no commas or decimal points in these amount fields. Print lines for the amount fields are as follows: Line 1 – print line 53, Line 2 – print line 55 and Line 3 – print line 57. **IF THERE IS NO AMOUNT TO BE ENTERED IN A FIELD, TWO ZEROS IN THE CENTS POSITIONS MUST BE ENTERED FOR THAT FIELD.** (Examples: \$125.00 would be 12500, \$1,125,000.00 would be 112500000).
- **NACTP Vendor Code** – Print Line 61, Begin Print Position – 7
- **Scan Line** – Print Line 63, Begin Print Position 21. The scan line is **required** to be printed using an OCR-A font.

The scan line contains 39 characters broken down as follows:

<u>Position</u>	<u>Length</u>	<u>Description</u>
1 – 5	5	‘02102’ (This must print even though there is no other information.)
6 – 14	9	Federal ID Number (no hyphens)
15 – 17	3	‘000’ (three zeroes)
18 – 18	1	Check Digit (See page 51 for 1, 3, 7 MOD 10 algorithm)
19 – 22	4	Name Control (See rules for Name Control above)
23 – 24	2	Tax Year ‘13’ (See Table 7 page 50)
NOTE: The Division’s calendar of due dates located within the CBT-150 packet, currently posted on the website, overlaps tax years 2012 and 2013. However, we allow software vendors to produce CBT-150C vouchers for a single tax year that corresponds to the 2013 tax year and covers accounting periods ending on after July 31, 2013 through June 30, 2013. Failure to reference the correct information will result in processing errors.		
25 – 26	2	Fiscal Month End (See Table 7 page 50)

27 – 28	2	‘01’
29 – 39	11	Amount Remitted - This field is right justified and contains leading zeroes. There are no decimal points or commas in this field. (Example \$50.00 is 00000005000, \$2,010.00 is 00000201100)

CBT-150S FOR CBT-100S FILERS

The Division allows the CBT-150S Estimated Voucher for CBT-100S returns to be a substitute form. *There are specific test samples posted on the website for these vouchers.*

This form **must be** printed on the bottom of an 8 ½” by 11” sheet of paper that will include a dotted line for cutting the form to a size of 8 1/2” by 3 2/3”. The purpose is to have uncut, straight edges on the bottom and sides of the form to speed processing. Also, the information on ‘how to pay’ needs to be printed on the top portion of the page. (See grid)

The following fields are required to be printed on all vouchers in the specified locations:

- **Voucher Number** – Print Line 47, Begin Print Position – 30. This is ‘1’, ‘2’, ‘3’ or ‘4’ for the corresponding number of the voucher to the quarter being filed.
- **Due Date** – Print Line 48, Begin Print Position – 6. This is the due date of the voucher. Formatting must be MM/DD/YY. Due dates can be found on Table 7 page 48.
- **Beginning** _____ Print line 48, Begin Print Position 46 **and ending** _____ Print Line 48 Begin Print Position – 65. Formatting must be MM/DD/YYYY.
- **Federal ID Number** - Print Line 50, Begin Print Position – 7
This field is 15 digits (includes “-” and “/”, must be formatted as: 123-456-789/000). The Federal Identification Number (FEIN) consists of 12 digits. The first nine digits are generally the FEIN; the last 3 digits are the suffix location code used for other New Jersey taxes. For CBT purposes the last 3 digits should be hard coded as ‘000’ (three zeroes).
- **Taxpayer Name Control** Print Line 50, Begin Print Position – 25
Name Control is the first four letters of the corporation name. Spaces and special characters other than an ampersand ‘&’ or a hyphen ‘-’ must not be included in this field. If the business name is less than four characters, the remaining spaces must be filled with hyphens. (Examples: The A Company – THEA: A&B Company – A&BC: A Incorporated – AINC: A-B-C Incorporated – A-B-).
- **Amount Fields** – The “\$” for each amount field is printed in print position 65. There are no commas or decimal points in these amount fields. Print lines for the amount fields are as follows: Line 1 – print line 53, Line 2 – print line 55 and Line 3 – print line 57. **IF THERE IS NO AMOUNT TO BE ENTERED IN A FIELD, TWO ZEROS IN THE CENTS POSITIONS MUST BE ENTERED FOR THAT FIELD.** (Examples: \$125.00 would be 12500, \$1,125,000.00 would be 112500000).
- **NACTP Vendor Code** – Print Line 61, Begin Print Position – 7
- **Scan Line** – Print Line 63, Begin Print Position 21. The scan line is **required** to be printed using an OCR-A font.

The scan line contains 39 characters broken down as follows:

<u>Position</u>	<u>Length</u>	<u>Description</u>
1 – 5	5	‘02102’ (This must print even though there is no other information.)

6 – 14	9	Federal ID Number (no hyphens)
15 – 17	3	'000' (three zeroes)
18 – 18	1	Check Digit (See page 51 for 1, 3, 7 MOD 10 algorithm)
19 – 22	4	Name Control (See rules for Name Control above)
23 – 24	2	Tax Year '13' (See Table 7 page 50)

NOTE: The Division's calendar of due dates located within the CBT-150 packet, currently posted on the website, overlaps tax years 2012 and 2013. However, we allow software vendors to produce CBT-150S vouchers for a single tax year that corresponds to the 2013 tax year and covers accounting periods ending on after July 31, 2013 through June 30, 2013. Failure to reference the correct information will result in processing errors.

25 – 26	2	Fiscal Month End (See Table 7 page 50)
27 – 28	2	'01'
29 – 39	11	Amount Remitted - This field is right justified and contains leading zeroes. There are no decimal points or commas in this field. (Example \$50.00 is 00000005000, \$2,010.00 is 00000201100)

15 APPLICATION FOR EXTENSION OF TIME TO FILE

CBT-200-TC FOR CBT-100 FILERS

The Division allows the CBT-200-TC, Application for Extension of Time to File, for CBT-100 returns to be a substitute form. **There are specific test samples posted on the portal for these vouchers.**

This form **must be** printed on the bottom of an 8 1/2" by 11" sheet of paper that will include a dotted line for cutting the form to a size of 8 1/2" by 3 2/3". The purpose is to have uncut, straight edges on the bottom and sides of the form to speed processing. Also, the information on 'how to pay' needs to be printed on the top portion of the page. (See grid)

The following fields are required to be printed on all vouchers in the specified locations:

- **For the Period Beginning** _____, Print line 46, Begin Print Position 47; **and ending** _____, Print Line 46, Begin Print Position 67. Formatting must be **MM/DD/YYYY**.
- **Return Year** – Print Line 47, Begin Print Position 8. For current year "**2012**"
- **Federal ID Number** - Print Line 50, Begin Print Position 7. This field is 15 digits (includes "-" and "/"), must be formatted as: 123-456-789/000). The Federal Identification Number (FEIN) consists of 12 digits. The first nine digits are generally the FEIN; the last 3 digits are the suffix location code used for other New Jersey taxes. For CBT purposes the last 3 digits should be hard coded as '000' (three zeroes).
- **Taxpayer Name Control** – Print Line 50, Begin Print Position 25. Name Control is the first four letters of the corporation name. Spaces and special characters other than an ampersand '&' or a hyphen '-' must not be included in this field. If the business name is less than four characters, the remaining spaces must be filled with hyphens. (Ex: The A Company – THEA: A&B Company – A&BC: A_Inc. – AINC: A-B-C Incorporated – A-B-).
- **Amount Fields** – The "\$" for each amount field is printed in print position 65. **There are no commas or decimal points in these fields.** Print lines for the amount fields are as follows: Line 1 – print line 51, Line 2 –

print line 52, Line 3 – print line 53, Line 4 – print line 54, Line 5 – print line 55, Line - 6, print line 56, Line 7 – print line 57 and Line 8 – print line 58. IF THERE IS NO AMOUNT TO BE ENTERED IN A FIELD, TWO ZEROS IN THE CENTS POSITIONS MUST BE ENTERED FOR THAT FIELD. EXAMPLES FOR AMOUNTS: \$125.00 WOULD BE 12500, \$1,125,000.00 WOULD BE 112500000.

- **Vendor Code** – Print Line 61, Begin Print Position 7.
- **Scan Line** – Print Line 63, Begin Print Position 41. The scan line is **required** to be printed using an OCR-A font.

The scan line contains 39 characters broken down as follows:

<u>Position</u>	<u>Length</u>	<u>Description</u>
1 – 5	5	‘02302’ (This must print even though there is no other information.)
6 – 14	9	Federal ID Number (no hyphens)
15 – 17	3	‘000’ (three zeroes)
18 – 18	1	Check Digit (See page 51 for 1, 3, 7 MOD 10 algorithm)
19 – 22	4	Name Control (See rules for Name Control above)
23 – 24	2	Tax Year ‘12’ (See Table 6 page 50)
25 – 26	2	Fiscal Month Ending (See Table 6 page 50)
27 – 28	2	‘08’
29 – 39	11	Amount Remitted - This field is right justified and contains leading zeroes. There are no decimal points or commas in this field. (Example \$50.00 is 00000005000, \$2,010.00 is 00000201000)

CBT-200-TS FOR CBT-100S FILERS

The Division allows the CBT-200-TS, Application for Extension of Time to File, for CBT-100S returns to be a substitute form. ***There are specific test samples posted on the portal for these vouchers.***

This form **must be** printed on the bottom of an 8 ½” by 11” sheet of paper that will include a dotted line for cutting the form to a size of 8 1/2” by 3 2/3”. The purpose is to have uncut, straight edges on the bottom and sides of the form to speed processing. Also, the information on ‘how to pay’ needs to be printed on the top portion of the page. (See grid)

The following fields are required to be printed on all vouchers in the specified locations:

- **For the Period Beginning** _____, Print line 46, Begin Print Position 47; **and ending** _____, Print Line 46, Begin Print Position 67. Formatting must be **MM/DD/YYYY**.
- **Return Year** – Print Line 47, Begin Print Position 8. For current year “2012”
- **Federal ID Number** - Print Line 50, Begin Print Position 7. This field is 15 digits (includes “-” and “/”, must be formatted as: 123-456-789/000). The Federal Identification Number (FEIN) consists of 12 digits. The first nine digits are generally the FEIN; the last 3 digits are the suffix location code used for other New Jersey taxes. For CBT purposes the last 3 digits should be hard coded as ‘000’ (three zeroes).
- **Taxpayer Name Control** – Print Line 50, Begin Print Position 25. Name Control is the first four letters of the corporation name. Spaces and special characters other than an ampersand ‘&’ or a hyphen ‘-’ must not be

included in this field. If the business name is less than four characters, the remaining spaces must be filled with hyphens. (Ex: The A Company – THEA: A&B Company – A&BC: A_Inc. – AINC: A-B-C Incorporated – A-B-).

- **Amount Fields** – The “\$” for each amount field is printed in print position 65. **There are no commas or decimal points in these fields.** Print lines for the amount fields are as follows: Line 1 – print line 51, Line 2 – print line 52, Line 3 – print line 53, Line 4 – print line 54, Line 5 – print line 55, Line - 6, print line 56, Line 7 – print line 57 and Line 8 – print line 58. IF THERE IS NO AMOUNT TO BE ENTERED IN A FIELD, TWO ZEROS IN THE CENTS POSITIONS MUST BE ENTERED FOR THAT FIELD. EXAMPLES FOR AMOUNTS: \$125.00 WOULD BE 12500, \$1,125,000.00 WOULD BE 112500000.
- **Vendor Code** – Print Line 61, Begin Print Position 7.
- **Scan Line** – Print Line 63, Begin Print Position 41. The scan line is **required** to be printed using an OCR-A font.

The scan line contains 39 characters broken down as follows:

<u>Position</u>	<u>Length</u>	<u>Description</u>
1 – 5	5	‘02302’ (This must print even though there is no other information.)
6 – 14	9	Federal ID Number (no hyphens)
15 – 17	3	‘000’ (three zeroes)
18 – 18	1	Check Digit (See page 51 for 1, 3, 7 MOD 10 algorithm)
19 – 22	4	Name Control (See rules for Name Control above)
23 – 24	2	Tax Year ‘12’ (See Table 6 page 50)
25 – 26	2	Fiscal Month Ending (See Table 6 page 50)
27 – 28	2	‘08’
29 – 39	11	Amount Remitted - This field is right justified and contains leading zeroes. There are no decimal points or commas in this field. (Example \$50.00 is 00000005000, \$2,010.00 is 00000201000)

**TABLE 6 - Scan Line Entry
for Fiscal Period Ending**

Effective Tax Year	For Taxable Year Ended	Position 23-26 Scan Line Reading
2012	07/31/2012	1207
	08/31/2012	1208
	09/30/2012	1209
	10/31/2012	1210
	11/30/2012	1211
	12/31/2012	1212
	01/31/2013	1201
	02/29/2013	1202
	03/31/2013	1203
	04/30/2013	1204
	05/31/2013	1205
	06/30/2013	1206

**TABLE 7 - 2013 CBT-150C/CBT-150S
Due Date Table**

Effective Tax Year	For Taxable Year Ended	Position 23-26	INSTALLMENT DUE DATES			
		Scan Line Reading	Voucher 1	Voucher 2	Voucher 3	Voucher 4
2013	07/31/2013	1307	11/15/2012	01/15/2013	04/16/2013	07/15/2013
	08/31/2013	1308	12/17/2012	02/15/2013	05/15/2013	08/15/2013
	09/30/2013	1309	01/15/2013	03/15/2013	06/17/2013	09/16/2013
	10/31/2013	1310	02/15/2013	04/16/2013	07/15/2013	10/15/2013
	11/30/2013	1311	03/15/2013	05/15/2013	08/15/2013	11/15/2013
	12/31/2013	1312	04/16/2013	06/17/2013	09/16/2013	12/16/2013
	01/31/2014	1301	05/15/2013	07/15/2013	10/15/2013	01/15/2014
	02/28/2014	1302	06/17/2013	08/15/2013	11/15/2013	02/18/2014
	03/31/2014	1303	07/15/2013	09/16/2013	12/16/2013	03/17/2014
	04/30/2014	1304	08/15/2013	10/15/2013	01/15/2014	04/16/2014
	05/31/2014	1305	09/16/2013	11/15/2013	02/18/2014	05/15/2014
	06/30/2014	1306	10/15/2013	12/16/2013	03/17/2014	06/16/2014

16 CHECK DIGIT ALGORITHM (1, 3, 7 MOD 10)

The following conversion values will be assigned to the alphabetic characters:

A 1	E 5	J 1	N 5	S 2	W 6	(-) Hyphen 0
B 2	F 6	K 2	O 6	T 3	X 7	(&) Ampersand 0
C 3	G 7	L 3	P 7	U 4	Y 8	(/) Slash 0
D 4	H 8	M 4	Q 8	V 5	Z 9	
	I 9		R 9			

Each digit in the scan line (except for the check digit field) is assigned a value. The weights 1, 3, 7 are assigned to each byte of the scan line from left to right. Spacing is removed in determining the calculation of the check digit. As a general rule, punctuation is not allowed and therefore should not be part of the check digit calculation. The only exceptions of allowable punctuation, which hold a value of 0, are the ampersand '&', the hyphen '-' and the slash '/'.

A product derived for each byte by multiplying the value of the scan line digit to the applied weight. Next all products (sum of the values) are added to get a total product. The total product is divided by modulus 10. The remainder is subtracted from 10 to obtain the Check Digit.

CHECK DIGIT EXAMPLE FOR A CBT-100-V PAYMENT VOUCHER:

0 2 2 0 2 1 2 3 4 5 6 7 8 9 0 0 0	CD J O N E 0 6 1 2 0 6 0 0 0 0 0 0	1 3 5 0 0
0 2 2 0 2 1 2 3 4 5 6 7 8 9 0 0 0	1 6 5 5 0 6 1 2 0 6 0 0 0 0 0 0	1 3 5 0 0
1 3 7 1 3 7 1 3 7 1 3 7 1 3 7 1 3	7 1 3 7 1 3 7 1 3 7 1 3 7 1 3 7 1 3	1 3 7 1 3 7 1 3 7 1 3
0 6 14 0 6 7 2 9 28 5 18 49 8 27 0 0 0	7 6 15 35 0 18 7 2 0 42 0 0 0 0 0 0	1 9 35 0 0

The first line is the original scan line with CD,
 The second line shows letters converted to numeric value,
 The third line shows applied weights and
 The fourth line is the products. (Line 2 x Line 3)

Sum of Products = 0+6+14+0+6+7+2+9+28+5+18+49+8+27+0+0+0+7+6+15+35+0+18+7+2+0+42+0+0+0+0+0+1+9+35+0+0 = 356

<u>Total product</u>	<u>Divide by 10</u>	<u>Subtract remainder from 10 = Check Digit</u>	If remainder = 0, then Check Digit = 0.
356	35.6	10 - 6 = 4 ← Check Digit	

The NAB check digit on page 1 – CBT-100 and CBT-100S – is calculated using the same 1, 3, 7 MOD 10 algorithm used in the first example. There are three separate calculations – business name field, street address field and city/state/zip field. The business name field check digit is in print position 43, street address field check digit is in print position 44 and city/state/zip field check digit is in print position 45. The same general rules apply for spacing and punctuation in the NAB calculations as for the voucher scan lines.

CHECK DIGIT EXAMPLE FOR BUSINESS NAME FIELD OF NAB:

S P A C E C O G C O R P	Original Business Name
2 7 1 3 5 3 6 7 3 6 9 7	Conversion to numeric values
1 3 7 1 3 7 1 3 7 1 3 7	Weights applied
2 21 7 3 15 21 6 21 21 6 27 49	Product (= Conversion value x Weight applied)

Sum of Products = 2 + 21 + 7 + 3 + 15 + 21 + 6 + 21 + 21 + 6 + 27 + 49 = 199

<u>Total product</u>	<u>Divide by 10</u>	<u>Subtract remainder from 10 = Check Digit</u>	If remainder = 0, then Check Digit = 0.
199	19.9	10 - 9 = 1 ← Check Digit 'N' of NAB	

For the CBT-100 and CBT-100S, the check digit verification - "CDV" field - is in Column 1 of the scan band - on print line 60 and 61 respectively - consisting of three digits for the three respective columns. Each data field of each column is used to calculate the three digits of the "CDV". The first digit is the CDV of column 1 data fields (not including the CDV), the second digit is the CDV of column 2 and the third digit is the CDV of column three. The same rules and algorithm apply to this check digit calculation as well.

17 HOW TO PAY INFORMATION

The following information boxes on 'how to pay' your taxes are to be printed on the top of the page for the appropriate voucher being printed by the software.

E-CHECK, ELECTRONIC FUNDS TRANSFER (EFT) AND CREDIT CARD PAYMENT INFORMATION FOR ALL VOUCHERS:

You may pay your 2012 New Jersey Corporation Business taxes and estimated tax for 2013 electronically by e-check or electronic funds transfer (EFT) or by credit card. Go to the Division of Taxation's website at www.state.nj.us/treasury/taxation and select 'Pay Online'. Taxpayers who do not have access to the Internet may call the Division's Customer Service Center at 609-292-6400.

If you choose to pay by credit card (Visa, MasterCard, Discover/Novus or American Express), a convenience fee of 2.49% must be paid directly to Official Payments Corporation. You may also pay by phone at 1-800-2PAYTAX, toll free. You will be prompted to enter a jurisdiction code to make your payment. The code for New Jersey is 4010.

If you are not currently enrolled in the Electronic Funds Transfer program with the Division of Revenue, visit their website at: www.state.nj.us/treasury/revenue/enrolleft.htm.

DO NOT USE THE CBT-100-V, CBT-100S-V, CBT-150C OR CBT-150S PAYMENT VOUCHER IF USING ONE OF THE ABOVE METHODS FOR PAYMENT. THE CBT-200-TC OR CBT-200-TS RETURN MUST BE SUBMITTED NO MATTER WHAT METHOD OF PAYMENT IS USED.

CHECK PAYMENT INFORMATION FOR ALL VOUCHERS

FOR CBT-100-V:

If you are paying your 2012 New Jersey Corporation Business taxes by check, be sure to enclose the payment voucher printed below with your check or money order and enclose it with your return. Mail to: State of New Jersey, Division of Taxation, Revenue Processing Center, PO Box 666, Trenton, NJ 08646-0666.

FOR CBT-100S-V:

If you are paying your 2012 New Jersey Corporation Business taxes by check, be sure to enclose the payment voucher printed below with your check or money order and enclose it with your return. Mail to: State of New Jersey, Division of Taxation, Revenue Processing Center, PO Box 644, Trenton, NJ 08646-0644.

FOR CBT-150C AND CBT-150-S:

Send your 2013 estimated tax payment with the CBT-150 voucher below to: State of New Jersey Division of Taxation, Revenue Processing Center, PO Box 193, Trenton, NJ 08646-0193. Do not include the estimated payment with your CBT return.

FOR CBT-200-TC AND CBT-200-TS:

If you are applying for an Extension of Time to file your return, send your payment along with your Application for Extension of Time to File CBT-200-T voucher to: State of New Jersey, Division of Taxation, Revenue Processing Center, PO Box 666, Trenton, NJ 08646-0666.