

# New Jersey

What's New

Returns Included	e-File Approved*	e-File Activated
<b>CBT-100</b>	12/12/2023	01/02/2024
<b>CBT-100S</b>	12/12/2023	01/02/2024
<b>NJ-1040, NJ-1040NR</b>	12/04/2023	01/02/2024
<b>NJ-1041</b>	12/04/2023	01/02/2024
<b>NJ-1065</b>	01/24/2024	01/26/2024
<b>NJ-CBT-1065</b>	01/24/2024	01/26/2024
<b>PTE-100</b>	01/24/2024	01/26/2024

\*NOTE: Certain return types may not be available for e-file as of the EF approval date. e-File will be activated when the state taxing authority is ready to receive all forms within the applicable package.

## New Form

Form NJ-EZ, Easy Enrollment Health Insurance, has been added for tax year 2023 to help taxpayers find health insurance coverage.

## Tax Law Changes

- **GetCoveredNJ** – If any member of a tax household has no health insurance, the taxpayer must complete the new Form NJ-EZ. If the taxpayer agrees to coverage, they do not have to make a shared responsibility payment. (See NJ screen **EZE** in Drake Tax.)
- **NJ Child Tax Credit** – The amount available for taxpayers with children who are age 5 or younger has been doubled. Credit amount ranges from \$200 – \$1,000 for filers with incomes up to \$80,000.

## Supported Forms

The following New Jersey forms are supported in Drake Tax 2023. NJ forms cannot be e-signed.

Form	Description	IND	CRP	SCRIP	PTR	FID	EST
	Veteran's Income Tax Exemption Submission Form	✓					
301	Urban Enterprise Zone Investment Tax Credit		✓	✓			
302	Redevelopment Authority Project Tax Credit		✓	✓			
304	New Jobs Investment Tax Credit		✓	✓			
305	Manufacturing Equipment and Employment Investment Tax Credit		✓	✓			
306	Research and Development Tax Credit		✓	✓			
311	Neighborhood Revitalization State Tax Credit		✓	✓			
312	Effluent Equipment Tax Credit		✓	✓			
313	Economic Recovery Tax Credit		✓	✓			
315	AMA Tax Credit		✓	✓			
316	Business Retention and Relocation Tax Credit		✓	✓			
317	Sheltered Workshop Tax Credit		✓	✓			
318	Film Production Tax Credit		✓	✓			
319	Urban Transit Hub Tax Credit		✓	✓			
320	Grow New Jersey Assistance Tax Credit		✓	✓			
321	Angel Investor Tax Credit		✓	✓			
322	Wind Energy Facility Tax Credit		✓	✓			
323	Residential Economic Redevelopment and Growth Tax Credit		✓	✓			
324	Business Employment Incentive Program Tax Credit		✓	✓			
500	Computation of the Post Allocation Net Operating Loss (NOL) and Prior Net Operating Loss Conversion Carryover (PNOL) Deductions		✓	✓			
500S	Computation of the Available Converted Net Operating Losses			✓			
CBT-100	New Jersey Corporation Business Tax Return		✓	✓			
CBT-100S	New Jersey Corporation Business Tax Return			✓			
CBT-150C	Corporation Business Tax Estimated Payment Worksheet		✓	✓			
CBT-150S	Corporation Business Tax Estimated Payment Worksheet		✓	✓			
CBT-160-A	Underpayment of Estimated N.J. Corporation Business Tax for Taxpayers with Gross Receipts of Less Than \$50 Million		✓	✓			
CBT-160-B	Underpayment of Estimated N.J. Corporation Business Tax for Taxpayer with Gross Receipts of \$50 Million or More		✓	✓			
CBT-160-P	Underpayment of Estimated NJ Partnership Tax				✓		
CBT-200-TC	Corporation Business Tax Application for Extension of Time to File Worksheet		✓	✓			
CBT-200-TS	Corporation Business Tax Application for Extension of Time to File Worksheet			✓			
CBT-206	Partnership Application for Extension of Time to File NJ-CBT-1065				✓		

Form	Description	IND	CRP	SCRIP	PTR	FID	EST
CBT-2553	New Jersey S Corporation or New Jersey QSSS Election			✓			
CBT-2553-R	Retroactive S Election Application		✓	✓			
IDT-100	Identity Theft Declaration	✓					
IT-PMT	Inheritance and Estate Tax Inheritance Tax Payment						✓
IT-R	Inheritance Tax Return Resident Decedent						✓
M-5008-R	Appointment of Taxpayer Representative	✓	✓	✓	✓	✓	
NJ 1040-SC	Payment on Behalf of Nonconsenting Shareholders			✓			
NJ-1040	New Jersey Resident Income Tax Return	✓					
NJ-1040-ES-V	Composite Estimated Tax Payment Voucher	✓		✓	✓	✓	
NJ-1040NR	New Jersey Nonresident Income Tax Return	✓					
NJ-1040-NR-V	Nonresident Individual Income Tax Payment Voucher	✓					
NJ-1040-O	e-File Opt-Out Request Form	✓				✓	
NJ-1040-V	Payment Voucher	✓					
NJ-1040X	New Jersey Amended Resident Income Tax Return	✓					
NJ-1041	New Jersey Income Tax Fiduciary Return						✓
NJ-1041-V	Fiduciary Payment Voucher						✓
NJ-1065	New Jersey Income Tax Partnership Return				✓		
NJ-1065E	Corporate Partner's Statement of Being an Exempt Corporation or Maintaining a Regular Place of Business in New Jersey				✓		
NJ-1065V	New Jersey Gross Income Tax Partnership Payment Voucher				✓		
NJ-1080-C	Income Tax, Nonresident Composite Return			✓	✓	✓	
NJ-1080E	Election to Participate in a Composite Return			✓	✓	✓	
NJ-2210	Underpayment of Estimated Tax by Individuals, Estates, or Trusts	✓					
NJ-2210NR	Underpayment of Estimated Tax by Nonresident Individuals	✓					
NJ-2450	Employee's Claim for Credit for Excess UI/WF/SWF, Disability Insurance, and/or Family Leave Insurance Contributions	✓					
NJ-630-V	Application for Extension of Time to File Payment Voucher	✓		✓	✓	✓	
NJ-CBT-1065	New Jersey Corporation Business Tax Partnership Return				✓		
NJ-CBT-V	New Jersey Corporation Business Tax Partnership Payment Voucher				✓		
NJ-EZ	Enroll Form Easy Enrollment Health Insurance	✓					
NJ-NR-A	Business Allocation Schedule	✓			✓	✓	
PART-200-T	Partnership Application for Extension of Time to File NJ-1065				✓		
PTE-100	Pass-Through Business Alternative Income Tax Return				✓		
PTE-150	Pass-Through Business Alternative Income Tax Statement of Estimated Tax			✓	✓		
PTE-160	Underpayment of Estimated Pass-Through Business Alternative Income Tax			✓	✓		
PTE-200-T	Pass-Through Business Alternative Income Tax Application for Extension of Time to File Form PTE-100			✓	✓		
PTR-1	Senior Freeze (Property Tax Reimbursement) Application	✓					
Sch. A (NJ-1065)	Tiered Partnerships				✓		

Form	Description	IND	CRP	SCRIP	PTR	FID	EST
Sch. A (NJ-1080-C)	Participant Directory			✓	✓	✓	
Sch. B (NJ-1065)	Sheltered Workshop Tax Credit				✓		
Sch. B (NJ-1080-C)	Nonparticipant Directory			✓	✓	✓	
Sch. E (NJ-1041)	New Jersey Income of Nonresident Estates and Trusts						✓
Sch. J (NJ-1065)	Corporation Allocation Schedule				✓		
Sch. L (NJ-1065)	Complete Liquidation				✓		
Sch. N	Nexus, Immune Activity Declaration		✓	✓			
Sch. NJ-BUS-1 (NJ-1040)	New Jersey Gross Income Tax Business Income Summary Schedule	✓					
Sch. NJ-BUS-1 (NJ-1041)	Income Summary						✓
Sch. NJ-BUS-1 (NJ-1040NR)	New Jersey Gross Income Tax Business Income Summary Schedule	✓					
Sch. NJ-BUS-2 (NJ-1040)	New Jersey Gross Income Tax Alternative Business Calculation Adjustment	✓					
Sch. NJ-BUS-2 (NJ-1041)	Alternative Business Calculation Adjustment						✓
Sch. NJ-BUS-2 (NJ-1040NR)	New Jersey Gross Income Tax Alternative Business Calculation Adjustment	✓					
Sch. NJ-COJ	Credit for Income or Wage Taxes Paid to Other Jurisdiction	✓					
Sch. NJ-DOP	Net Gains or Income from Disposition of Property	✓					
Sch. NJ-HCC	Health Care Coverage	✓					
Sch. NJ-K-1 (CBT-100S)	Shareholder's Share of Income/Loss	✓		✓			
Sch. NJK-1 (NJ-1041)	Beneficiary's or Grantor's Share of Income						✓
Sch. NJK-1 (NJ-1065)	Partner's Share of Income	✓			✓		
Sch. NJ-WWC	Wounded Warrior Caregivers Credit	✓					
Sch. O (NJ-1065)	Nonoperational Activity				✓		
Sch. PT	Previously Taxed Dividends		✓				
Sch. T (NJ-CBT-1065)	Tiered Partnership				✓		
Sch. PTE-K-1	Pass-Through Business Alternative Income Tax Member's Share of Tax			✓	✓		
Worksheet 500-P	Prior Net Operating Loss Conversion		✓				