RECORD LAYOUT AND DESCRIPTION
LOTUS 1-2-3 SPREADSHEET

- Enter all information in UPPER CASE only.

- Do not use column headings.

- Use Row 1 for the 'A' record.

- Use Row 2 for the first 'D' record.

- Use the row immediately after the last 'D' record for the 'T' record.

- Do not leave any rows blank.

- Save file as 'EXCEL Worksheet'.

- All diskettes must contain the 8 character entry NJ1080DR as the file name. The New Jersey Division of Taxation will reject and return unprocessed any diskette not properly identified internally by NJ1080DR. A diskette must not contain any file or data set other than NJ1080DR.

"A" RECORD

Column	Field Title	Column Width	Description and Remarks
A	Record Type	2	Required. Enter "A"
B	Return Year	5	Required. Enter return year for Form NJ-1080-C. For 2000, enter "2000".
C	Federal EIN	13	Required. Enter the entity's Federal EIN as it appears on Form NJ-1080-C. If the Federal EIN as it appears on Form NJ-1080-C is nine digits in length, enter three zeros in the three positions after the ninth digit of the EIN. Do not enter dashes. Left justify the Federal EIN.
D	Filler	2	Enter blanks.
E	Filler	10	Enter blanks.
F	Filler	21	Enter blanks.
G	Filler	16	Enter blanks.
H	Composite Name	36	Required. Enter the entity's name as it appears on Form NJ-1080-C. Left justify and fill with blanks.
I	Composite Trade Name	36	Enter the entity's trade name, if applicable, as it appears of Form NJ-1080-C. Left justify and fill with blanks.
J	Composite Street Address	36	Required. Enter the entity's street address as it appears on Form NJ-1080-C. Left justify and fill with blanks.
K	Composite City	26	Required. Enter the entity's city as it appears on Form NJ-1080-C. Left Justify and fill with blanks.

"A" RECORD (Continued)

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

"D" RECORD

Column	Field Title	Column Width	Description and Remarks
A	Record Type	2	Required. Enter "D"
B	Return Year	5	Required. Enter return year for Form NJ-1080-C. Must be the same year entered in Record "A".
C	Composite Federal EIN	13	Required. Enter the entity's Federal EIN as it appears on the "A" record.
D	Participant/Non-participant Indicator	2	Required. Enter a "1" (one) for a participant with total income less than $250,000, or "2" (two) for a participant with income greater than or equal to $250,000, or a "3" (three) for a nonparticipant.
E	Social Security Number	10	Enter the participant's social security number or the social security number/EIN of the nonparticipant. Left justify the social security number. Do not enter dashes.
F	Last Name	21	Required. Enter last name of participant/ nonparticipant. Left justify and fill with blanks. If nonparticipant is not an individual, enter the name of the entity.
G	First Name	16	Required. Enter first name of participant/ nonparticipant. Left justify and fill with blanks.
H	Filler	36	Enter blanks.
I	Filler	36	Enter blanks.
J	Street Address	36	Enter the participant's/nonparticipant's street address. Left justify and fill with blanks.
K	City	26	Enter the participant's/nonparticipant's city. Left justify and fill with blanks.

"D" RECORD (Continued)

Column	Field Title	Column Width	Description and Remarks
L	State	3	Enter the participant's/nonparticipant's state abbreviation. Left justify the state code.
M	Zip Code	10	Enter the participant's/nonparticipant's nine digit zip code. If the four digit extension is unknown, enter the five digit zip code followed by four zeros. Left justify the zip code.
N	Taxable Income	12	Enter the participant's taxable income for New Jersey Gross Income Tax purposes. If a nonparticipant (position 18 = "3") fill with zeros.
			NOTE: All money amounts must be right justified and contain a maximum of only 11 characters. The right-most two positions represent cents in the money amount fields. Do not enter dollar signs, commas, decimal points or negative amounts. Positive amounts are indicated by placing a "+" (plus) in the left-most position of the money amount. Each money amount field must contain 10 numeric characters. Unused positions must be filled with zeros. (Example: $2,457.96 is entered as '+0000245796').
O	NJ Income Tax	12	Enter the participant's New Jersey Income Tax. If a nonparticipant (position 18 = "3") fill with zeros. See note above.
P	Filler	8	Enter blanks.
Q	X	2	Required. Enter "X"

"T" RECORD

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

"T" RECORD (Continued)

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