

CAUTION

These forms are for **reference only**.
DO NOT mail to the Division of Taxation.

Form PTE-100 and all related forms **must** be filed electronically. See “How to File” in the PTE-100 instructions for more information.

DO NOT MAIL THIS FORM

PTE-100
2020

Pass-Through Business Alternative Income Tax Return

For Calendar Year 2020, or tax year beginning _____, 20_____ and ending _____, 20_____

Federal Employer ID Number	Check applicable boxes <input type="checkbox"/> General Partnership <input type="checkbox"/> Limited Partnership <input type="checkbox"/> Limited Liability Company <input type="checkbox"/> Limited Liability Partnership <input type="checkbox"/> New Jersey S Corporation <input type="checkbox"/> Hedge Fund
Pass-Through Entity Name	
Address	
City State ZIP Code	
Check if this is an amended return <input type="checkbox"/> Check if this is a consolidated return <input type="checkbox"/>	

Income	Column A Amount From All Sources	Column B Amount From NJ Sources
1. Ordinary Income (loss) from trade or business activities (See instructions)	1.	
2. Net income (loss) from rental real estate activities.....	2.	
3. Net income (loss) from other rental activities	3.	
4. Guaranteed payments.....	4.	
5. Interest income.....	5.	
6. Dividend income.....	6.	
7. Royalty income.....	7.	
8. Net gain (loss) from disposition of property.....	8.	
9. Net IRC section 1231 gain (loss).....	9.	
10. Other Income (loss).....	10.	
11. Tax-exempt interest income	11.	
12. Subtotal (Add lines 1 through 11).....	12.	
13a. Net Income (loss) from rental real estate activities.....	13a.	
13b. Net gain (loss) from disposition of real property	13b.	
13c. Guaranteed payments – pension	13c.	
13d. Interest income from federal obligations	13d.	
13e. Interest income from NJ obligations	13e.	
13f. Net gain (loss) from sale of exempt federal and New Jersey obligations	13f.	
13g. Total subtractions (Add lines 13a through 13f).....	13g.	
14a. Subtotal (Subtract line 13g from line 12).....	14a.	
14b. NJ Allocation (Multiply line 14a by business allocation % of _____%)	14b.	
15. Net income (loss) from NJ rental real estate activities (See instructions) ...	15.	
16. Net gain (loss) from disposition of real property in NJ.....	16.	
17. Net income (loss) (Total lines 14b through 16).....	17.	
18. Hedge fund income of nonresident members (Total from Members Directory, column D).....	18.	
19. Subtotal (Subtract line 18 from line 17).....	19.	
20. Guaranteed payments – pension (residents only) (Total from Members Directory, column E).....	20.	
21. Distributive Proceeds (Add line 19 and line 20).....	21.	

Business Alternative Income Tax Calculation

22. Distributive Proceeds (Total from Members Directory, column F)	22.	
23. Business Alternative Income Tax (See instructions).....	23.	
24. Payments	24.	
25. Balance of tax due. If line 23 is more than line 24, subtract line 24 from line 23	25.	
26. Penalty and interest.....	26.	
27. Total balance due (Add line 25 and line 26)	27.	
28. Refund. If line 24 is greater than the sum of line 23 and line 26, enter amount of overpayment	28.	

Members Directory

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

A	B			C	D	E	F	G
Code	Member's Information			Member's Share of NJ Source Income	Nonresident Member's Share of NJ Source Hedge Fund Income	Resident Member's Share of NJ Source Guaranteed Payments – Pension	Member's Share of Distributive Proceeds (col. C - col. D + col. E)	Member's Share of Business Alternative Income Tax
	% owned by member		Final <input type="checkbox"/>					
	SS Number/FEIN							
	Name							
	Principal Address							
	City State ZIP Code							
	% owned by member		Final <input type="checkbox"/>					
	SS Number/FEIN							
	Name							
	Principal Address							
	City State ZIP Code							
	% owned by member		Final <input type="checkbox"/>					
	SS Number/FEIN							
	Name							
	Principal Address							
	City State ZIP Code							
	% owned by member		Final <input type="checkbox"/>					
	SS Number/FEIN							
	Name							
	Principal Address							
	City State ZIP Code							
Totals								

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than general partner) is based on all information of which preparer has any knowledge.

Signature of general partner, authorized officer of S corporation, or limited liability company member Title Date

Paid Preparer's Signature Preparer's SS # or PTIN Date

Firm's Name Address Firm's Federal EIN Date

Filing Form PTE-100 does not satisfy the requirement for partnerships to file Form NJ-1065 or for S corporations to file Form CBT-100S.

New Jersey Gross Income Tax Business Allocation Schedule

Use this schedule if business activities are carried on both inside and outside New Jersey or
if business activities are carried on 100% outside New Jersey.

This form must be enclosed and filed with your New Jersey Income Tax return.

Enter name, address, and Social Security/federal employer identification number as shown on Form NJ-1040NR, Form NJ-1041, or Form NJ-1065.			
Legal name of taxpayer	Social Security Number/Federal EIN		
Trade name of business if different from legal name above	For the Tax Year Ending (Month, Day, Year)		
Address (number and street or rural route)			
City or Post Office	State	ZIP Code	

Section 1 – Business Locations

List all places BOTH INSIDE AND OUTSIDE New Jersey where business is carried on.

	(a) Street Address	(b) City and State	(c) Description of Business Location	(d) Check One	
				Rent	Own
1.				<input type="checkbox"/>	<input type="checkbox"/>
2.				<input type="checkbox"/>	<input type="checkbox"/>
3.				<input type="checkbox"/>	<input type="checkbox"/>
4.				<input type="checkbox"/>	<input type="checkbox"/>

Section 2 – Average Values

	Assets (See Instructions)	Average Values			
		Column A Everywhere		Column B New Jersey	
1.	Real Property Owned	1.		1.	
2.	Real and Tangible Property Rented	2.		2.	
3.	Tangible Personal Property Owned	3.		3.	
4.	TOTALS (Add lines 1–3 in each column)	4.		4.	

Section 3 – Business Allocation Percentage

Average Values of Property:					
	1a. In New Jersey (From Section 2, column B, line 4)	1a.			
	1b. Everywhere (From Section 2, column A, line 4)	1b.			
	1c. Percentage in New Jersey (Divide line 1a by line 1b)			1c.	%
Total Receipts From All Sales, Services, and Other Business Transactions:					
	2a. In New Jersey	2a.			
	2b. Everywhere	2b.			
	2c. Percentage in New Jersey (Divide line 2a by line 2b)			2c.	%
Wages, Salaries, and Other Personal Compensation Paid During the Year:					
	3a. In New Jersey	3a.			
	3b. Everywhere	3b.			
	3c. Percentage in New Jersey (Divide line 3a by 3b)			3c.	%
	4. Sum of New Jersey Percentages (Add lines 1c, 2c, and 3c)			4.	%
	5. Business Allocation Percentage. (Divide the total on line 4 by 3; if less than 3 fractions, see instructions)			5.	%

Schedule PTE-K-1
2020

Pass-Through Business Alternative Income Tax
Member's Share of Tax

For tax year beginning _____, 20____ and ending _____, 20____

Member's SS # or Federal EIN			Pass-Through Entity's Federal EIN		
Member's Name			Pass-Through Entity's Name		
Street Address			Pass-Through Entity's Street Address		
City	State	ZIP Code	City	State	ZIP Code
Member's Share of Distributive Proceeds					
Member's Share of Business Alternative Income Tax.....			Enter amounts on line shown below Line 63, NJ-1040 Line 7, NJ-CBT-1065 Line 55, NJ-1040NR Form 329 (CBT-100, Line 24, NJ-1080C CBT-100S, CBT-100U, Line 35a, NJ-1041 and BFC-1)		
			Exempt corporations use Form A-3730 to claim a refund.		

REFERENCED ONLY

PTE-100-V
2020

Pass-Through Business Alternative Income Tax
Payment Voucher

For tax year beginning _____, 20____ and ending _____, 20____

Federal Employer ID Number		
Pass-Through Entity Name		
Address		
City	State	ZIP Code

Enter amount of payment:

\$

Payment must be made electronically.
Do not mail to the Division of Taxation.

REFERENCE ONLY