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

2025

Pass-Through Business Alternative Income Tax Return

For Calendar Year 2025, or tax year beginning _____, 20____ and ending _____, 20____

Federal Employer ID Number

Pass-Through Entity Name

Address

City | State | ZIP Code

Check applicable boxes:

- ☐ Amended return

Consolidated return (optional) See instructions.

- ☐ Designated Consolidated Return
- ☐ Member of Consolidated Return

Designated Consolidated Return Entity's Name _____

Designated Consolidated Return Entity's FEIN _____

Check appropriate box
(consolidated returns, see instructions)

- ☐ Form NJ-1065 filed
- ☐ Form CBT-100S filed

Check applicable boxes

- ☐ General Partnership
- ☐ Limited Partnership
- ☐ Limited Liability Company
- ☐ Limited Liability Partnership
- ☐ New Jersey S Corporation
- ☐ Hedge Fund

Pass-Through Business Alternative Income Tax Calculation

1.	Distributive Proceeds (Total from Members Directory, col. C or Consolidated Members Directory, col. D)	1.	
2.	Pass-Through Business Alternative Income Tax (See instructions)	2.	
3.	Penalty and Interest Check box if PTE-160 attached ☐ Enter the amount from PTE-160, line 22 _____ ...	3.	
4.	Total Due	4.	
5.	Payments/Credit from 2024	5.	
6.	Pass-Through Business Alternative Income Tax Credit	6.	
7.	Total balance due. If line 4 is more than lines 5 and 6, subtract lines 5 and 6 from line 4.	7.	
8.	Overpayment. If line 4 is less than lines 5 and 6, subtract line 4 from the total of lines 5 and 6.	8.	
9.	Credit to 2026	9.	
10.	Refund	10.	

Signature

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.

Form PTE-100 must be filed electronically. This form is for reference only.

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

Members Directory

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

A	B	C	D
Code	Member's Information	Member's Share of Distributive Proceeds (see instructions)	Member's Share of Pass-Through Business Alternative Income Tax
	% owned by member ____ Final ☐ SS Number/FEIN Name Principal Address City State ZIP Code		
	% owned by member ____ Final ☐ SS Number/FEIN Name Principal Address City State ZIP Code		
	% owned by member ____ Final ☐ SS Number/FEIN Name Principal Address City State ZIP Code		
	% owned by member ____ Final ☐ SS Number/FEIN Name Principal Address City State ZIP Code		
	% owned by member ____ Final ☐ SS Number/FEIN Name Principal Address City State ZIP Code		
	% owned by member ____ Final ☐ SS Number/FEIN Name Principal Address City State ZIP Code		
	% owned by member ____ Final ☐ SS Number/FEIN Name Principal Address City State ZIP Code		
Totals			

Consolidated Members Directory (consolidated returns ONLY)

List all members of each pass-through entity included in the consolidated return. Add additional sheets as necessary.

A	B	C			D	E
Code	Member's Information	Member's Share of Distributive Proceeds (from column C of each entity's Members Directory)			Total Member's Share of Distributive Proceeds (total of all amounts in column C for each member)	Member's Share of Pass-Through Business Alternative Income Tax
		Designated PTE Name of PTE FEIN of PTE	Name of PTE FEIN of PTE	Name of PTE FEIN of PTE		
	SS Number/FEIN					
	Name					
	Principal Address					
	City State ZIP Code					
	SS Number/FEIN					
	Name					
	Principal Address					
	City State ZIP Code					
	SS Number/FEIN					
	Name					
	Principal Address					
	City State ZIP Code					
	SS Number/FEIN					
	Name					
	Principal Address					
	City State ZIP Code					
Totals						

Estimated Pass-Through Business Alternative Income Tax payments made for 2025, amount paid with an application for extension of time to file, and amount carried forward from 2024 PTE-100				**Total**

Schedule PTE-K-1
2025

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

☐ If the member is a disregarded entity, check the box and enter the member's:

Federal EIN _____ Name _____

Member's Share of Distributive Proceeds		Check box if pass-through entity above is the designated entity of a consolidated return ☐
Member's Share of Pass-Through Business Alternative Income Tax.....		**Enter amounts on line shown below** NJ-1040, Schedule NJ-BUS-1 NJ-1040NR, Schedule NJ-BUS-1 NJ-1080C, line 24 NJ-1041, Schedule NJ-BUS-1 NJ-1065, Schedule A, Part II, line 1, column J Form 329 (CBT-100, CBT-100S, and CBT-100U) Exempt corporations use Form A-3730 to claim a refund.