

CAUTION

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

Form CBT-100S and all related forms and schedules **must** be filed electronically. See our [website](#) for more information.

New Jersey Corporation Business Tax Return
For Tax Years Ending On or After July 31, 2021 Through June 30, 2022

Tax year beginning _____, _____, and ending _____, _____

The surtax enacted under P.L. 2018, c.48 does not apply to New Jersey S corporations.

FEDERAL EMPLOYER I.D. NUMBER	N.J. CORPORATION NUMBER	Date of NJ S Corporation election _____
CORPORATION NAME		State and date of incorporation _____
MAILING ADDRESS		Date authorized to do business in New Jersey _____
CITY	STATE	ZIP CODE
Check applicable return type: <input type="checkbox"/> Initial <input type="checkbox"/> Amended		Federal business activity code _____
Enter Amended code: <input type="checkbox"/> <input type="checkbox"/> If code 10, enter reason: _____		Corporation books are in the care of _____
		at _____
		Phone Number (_____) _____
		Check if applicable (see instructions):
		<input type="checkbox"/> Professional Corporation <input type="checkbox"/> Qualified Subchapter S Subsidiary
		<input type="checkbox"/> Claiming P.L. 86-272 Parent ID#: _____

1. Taxable net income subject to federal corporate income taxation from Schedule A, Part II, line 5 (if a net loss, enter zero).....	1.	XXXXXXXXXXXXXXXXXXXX
2. AMOUNT OF TAX – Multiply line 1 by the applicable tax rate (see instructions).....	2.	XXXXXXXXXXXXXXXXXXXX
3. Tax Credits (from Schedule A-3, Part I, line 28) (see instructions).....	3.	XXXXXXXXXXXXXXXXXXXX
4. TAX LIABILITY – Subtract line 3 from line 2 or enter the minimum tax from Schedule A-GR, whichever is greater (see instructions).....	4.	XXXXXXXXXXXXXXXXXXXX
5. Installment Payment (only applies if line 4 is \$375 or less – see instructions).....	5.	XXXXXXXXXXXXXXXXXXXX
6. Professional Corporation Fees (Schedule PC, Part II, line 7).....	6.	XXXXXXXXXXXXXXXXXXXX
7. TOTAL TAX AND PROFESSIONAL CORPORATION FEES (add lines 4, 5, and 6).....	7.	XXXXXXXXXXXXXXXXXXXX
8. a. Payments and Credits (see instructions).....	8a.	XXXXXXXXXXXXXXXXXXXX
b. Payments made by Partnerships on behalf of taxpayer (include copies of all NJK-1s).....	8b.	XXXXXXXXXXXXXXXXXXXX
c. Refundable Tax Credits (from Schedule A-3, Part II, line 5) (see instructions).....	8c.	XXXXXXXXXXXXXXXXXXXX
d. Total Payments and Credits – Add lines 8a, 8b, and 8c.....	8d.	XXXXXXXXXXXXXXXXXXXX
9. Balance of Tax Due – If line 8d is less than line 7, subtract line 8d from line 7.....	9.	XXXXXXXXXXXXXXXXXXXX
10. Pro Rata Share of S Corp Income for nonconsenting shareholders (from Schedule K, Part VII, line 6, column C or Schedule K Liquidated, Part VII, line 6 columns C plus E).....	10.	XXXXXXXXXXXXXXXXXXXX
11. Gross Income Tax paid on behalf of nonconsenting shareholders (see instructions).....	11.	XXXXXXXXXXXXXXXXXXXX
12. Penalty and Interest Due (see instructions).....	12.	XXXXXXXXXXXXXXXXXXXX
13. Total Balance Due – Add lines 9, 11, and 12.....	13.	XXXXXXXXXXXXXXXXXXXX
14. Amount Overpaid – If line 8d is greater than the sum of lines 7, 11, and 12, subtract lines 7, 11, and 12 from line 8d.....	14.	XXXXXXXXXXXXXXXXXXXX
15. Amount of line 14 to be Refunded.....	15.	XXXXXXXXXXXXXXXXXXXX
16. Amount of line 14 to be Credited to 2022 Tax Return.....	16.	XXXXXXXXXXXXXXXXXXXX
17. Amount of line 14 to be Credited to a Combined Group and tax year to which it is to be applied <input type="checkbox"/> 2021 or <input type="checkbox"/> 2022.....	17.	XXXXXXXXXXXXXXXXXXXX

CERTIFICATION OF INACTIVITY (See instructions)	<p>If the corporation is inactive, page 1, the Annual General Questionnaire, and Schedules A (parts I and II), A-2, A-3, A-4, and A-GR must be completed. A corporate officer must sign and certify below:</p> <p><input type="checkbox"/> By marking the check box to the left, I certify that the corporation did not conduct any business, did not have any income, receipts, or expenses, and did not own any assets during the entire period covered by the tax return.</p> <p>(Date) _____ (Signature of Corporate Officer) _____ (Title) _____</p>
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SIGNATURE AND VERIFICATION (See instructions)	<p>Under penalties of perjury, I declare that I have examined this return, including accompanying schedules, forms, and statements, and to the best of my knowledge and belief, it is true, correct, and complete. I understand that pursuant to <u>N.J.S.A. 54:10A-14(a)</u>, I must include copies of the federal return(s), forms, and schedules with my New Jersey return. If prepared by a person other than the taxpayer, this declaration is based on all information of which the preparer has any knowledge.</p> <p>(Date) _____ (Signature of Duly Authorized Officer of Taxpayer) _____ (Title) _____</p> <p>(Date) _____ (Signature of Individual Preparing Return) _____ (Address) _____ (Preparer's ID Number) _____</p> <p>(Name of Tax Preparer's Employer) _____ (Address) _____ (Employer's ID Number) _____</p>
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Unitary ID Number
NU

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ANNUAL GENERAL QUESTIONNAIRE (See instructions)

All taxpayers must answer the following questions. Riders must be provided where necessary.

1. Type of business _____
Principal products handled _____
2. State the location of the actual seat of management or control of the corporation _____
3. Did one or more other corporations own beneficially, or control, a majority of the stock of taxpayer corporation or did the same interests own beneficially, or control, a majority of the stock of taxpayer corporation and of one or more other corporations?
 Yes No
If yes, provide a rider indicating the name and FEIN of the controlled corporation, the name and FEIN of the controlling/parent corporation, and the percentage of stock owned or controlled.
4. These questions must be answered by corporations with a controlling interest in certain commercial property.
 - a. During the period covered by the return, did the taxpayer acquire or dispose of directly or indirectly a controlling interest in certain commercial property?
 Yes – Answer question 4b below. No
 - b. Was the CITT-1, *Controlling Interest Transfer Tax*, filed with the Division of Taxation?
 Yes. Provide a rider indicating the information and include a copy of the CITT-1.
 No. Provide a rider indicating the name and FEIN of the transferee, the name and FEIN of the transferor, and the assessed value of the property.
5. Does this corporation own any Qualified Subchapter S Subsidiaries (QSSS)?
 Yes No
If yes, provide a rider indicating the name, address, and FEIN of the subsidiary, whether the subsidiary made a New Jersey QSSS election, and whether the activities of the subsidiary are included in this return.
6. Did the taxpayer receive any deemed repatriation dividends reported under IRC §965 from a subsidiary in the taxpayer's federal tax year 2017 or 2018 for which the taxpayer files a New Jersey 2017, 2018, or 2019 tax return?
 Yes No
If yes, provide a rider indicating the name and FEIN of the subsidiary, the amount of deemed repatriation dividends, and indicate on which New Jersey return the income was included.
7. If the taxpayer is a unitary subsidiary of a combined group filing a New Jersey combined return from which the taxpayer is excluded, did the taxpayer distribute dividends or deemed dividends in the current tax year?
 Yes No
If yes, provide a rider indicating the name and FEIN of the entity to which the dividends were paid (deemed), the amount of dividends, and unitary ID number of the combined group.
8. Is the taxpayer an intangible holding company or is the taxpayer's income, directly or indirectly, from intangible property or related service activities that are deductible against the income of members of a combined group?
 Yes No
If yes, provide a rider indicating the names and ID numbers of the combined group or the related members and detail the taxpayer's income that is deductible against their income.
9. Is income from sources outside the United States included in taxable net income on Schedule A?
 Yes No NA
If yes, provide a rider indicating such items of gross income, the source, the deductions, and the amount of foreign taxes paid. Enter on Schedule A, Part I, line 37b, the difference between the net of such income and the amount of foreign taxes paid not previously deducted (include a rider).
10. Does the taxpayer have related parties or affiliates that file combined returns in New Jersey?
 Yes No
11. Is the taxpayer part of a group that files a New Jersey combined return but is excluded from the combined return?
 Yes No
If yes, name of the managerial member of the combined group: _____
12. Has the taxpayer or the preparer completing this return on the taxpayer's behalf taken any uncertain tax positions when filing this return or their federal tax return? For more information see Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 740-10, formerly FASB Interpretation No. 48 (FIN 48).
 Yes – Include a rider detailing the information. No
13. Does the taxpayer own or lease real or tangible property in New Jersey?
 Yes No
14. Does the taxpayer have payroll in New Jersey?
 Yes No

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ALL TAXPAYERS MUST COMPLETE THIS SCHEDULE

Schedule A COMPUTATION OF NEW JERSEY TAXABLE NET INCOME (SEE INSTRUCTIONS)

PART I – COMPUTATION OF ENTIRE NET INCOME

1.	Gross receipts or sales _____ Less returns and allowances _____	1.	XXXXXXXXXXXXXXXXXXXXXXXXXXXX
2.	Less: Cost of goods sold (from Schedule A-2, line 8).....	2.	XXXXXXXXXXXXXXXXXXXXXXXXXXXX
3.	Gross profit – Subtract line 2 from line 1	3.	XXXXXXXXXXXXXXXXXXXXXXXXXXXX
4.	Net gain (loss) from Form 4797 (include Form 4797) (see instructions)	4.	XXXXXXXXXXXXXXXXXXXXXXXXXXXX
5.	Other income (loss) (include schedule)	5.	XXXXXXXXXXXXXXXXXXXXXXXXXXXX
6.	Total Income (loss). Add lines 3 through 5.....	6.	XXXXXXXXXXXXXXXXXXXXXXXXXXXX
7.	Compensation of officers (from Schedule F).....	7.	XXXXXXXXXXXXXXXXXXXXXXXXXXXX
8.	Salaries and wages _____ Less jobs credit.....	8.	XXXXXXXXXXXXXXXXXXXXXXXXXXXX
9.	Repairs	9.	XXXXXXXXXXXXXXXXXXXXXXXXXXXX
10.	Bad debts	10.	XXXXXXXXXXXXXXXXXXXXXXXXXXXX
11.	Rents	11.	XXXXXXXXXXXXXXXXXXXXXXXXXXXX
12.	Taxes	12.	XXXXXXXXXXXXXXXXXXXXXXXXXXXX
13.	Interest.....	13.	XXXXXXXXXXXXXXXXXXXXXXXXXXXX
14a.	Depreciation	14a.	XXXXXXXXXXXX
14b.	Depreciation claimed on Schedule A-2 and elsewhere on return.....	14b.	XXXXXXXXXXXX
14c.	Subtract line 14b from line 14a.....	14c.	XXXXXXXXXXXXXXXXXXXXXXXXXXXX
15.	Depletion (do not deduct oil and gas depletion)	15.	XXXXXXXXXXXXXXXXXXXXXXXXXXXX
16.	Advertising.....	16.	XXXXXXXXXXXXXXXXXXXXXXXXXXXX
17.	Pension, profit-sharing, etc., plans	17.	XXXXXXXXXXXXXXXXXXXXXXXXXXXX
18.	Employee benefit programs.....	18.	XXXXXXXXXXXXXXXXXXXXXXXXXXXX
19.	Other deductions (include schedule).....	19.	XXXXXXXXXXXXXXXXXXXXXXXXXXXX
20.	Total deductions (add lines 7 through 19).....	20.	XXXXXXXXXXXXXXXXXXXXXXXXXXXX
21.	Ordinary income (loss) from trade or business activities. Subtract line 20 from line 6 (see instructions)	21.	XXXXXXXXXXXXXXXXXXXXXXXXXXXX
22.	a. Gross income from all rental activities.....	22a.	XXXXXXXXXXXX
	b. Expenses related to the above rental activities (include schedule)	22b.	XXXXXXXXXXXX
	c. Net income (loss) from all rental activities. Subtract line 22b from 22a.....	22c.	XXXXXXXXXXXXXXXXXXXXXXXXXXXX
23.	Portfolio income (loss):		
	a. Interest income.....	23a.	XXXXXXXXXXXXXXXXXXXXXXXXXXXX
	b. Dividend income.....	23b.	XXXXXXXXXXXXXXXXXXXXXXXXXXXX
	c. Royalty income.....	23c.	XXXXXXXXXXXXXXXXXXXXXXXXXXXX
	d. Capital gain net income (include Schedule D (Form 1120-S))	23d.	XXXXXXXXXXXXXXXXXXXXXXXXXXXX
	e. Other portfolio income (loss) (include schedule).....	23e.	XXXXXXXXXXXXXXXXXXXXXXXXXXXX
24.	Net gain (loss) under section 1231 (include federal Form 4797).....	24.	XXXXXXXXXXXXXXXXXXXXXXXXXXXX
25.	Other income (loss) (include schedule)	25.	XXXXXXXXXXXXXXXXXXXXXXXXXXXX
26.	Section 179 expense deduction (include federal Form 4562) (see instructions).....	26.	XXXXXXXXXXXXXXXXXXXXXXXXXXXX
27.	Deductions related to portfolio income (loss)	27.	XXXXXXXXXXXXXXXXXXXXXXXXXXXX
28.	Other deductions (include schedule).....	28.	XXXXXXXXXXXXXXXXXXXXXXXXXXXX
29.	Add lines 21 through 28.....	29.	XXXXXXXXXXXXXXXXXXXXXXXXXXXX
30.	Charitable contributions (limited to 10% of line 29).....	30.	XXXXXXXXXXXXXXXXXXXXXXXXXXXX
31.	Taxable income before net operating loss and special deductions. Subtract line 30 from line 29. (see instructions).....	31.	XXXXXXXXXXXXXXXXXXXXXXXXXXXX

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Schedule A COMPUTATION OF NEW JERSEY TAXABLE NET INCOME (SEE INSTRUCTIONS)

32. Taxable income before net operating loss and special deductions from page 3, line 31	32.	XXXXXXXXXXXXXXXXXXXXXXXXXXXX
33. Interest on federal, state, municipal, and other obligations not included above (see instructions).....	33.	XXXXXXXXXXXXXXXXXXXXXXXXXXXX
34. New Jersey State and other states' income taxes deducted above (see instructions).....	34.	XXXXXXXXXXXXXXXXXXXXXXXXXXXX
35. Taxes paid by the corporation on behalf of the shareholder (see instructions)	35.	XXXXXXXXXXXXXXXXXXXXXXXXXXXX
36. a. Depreciation modification being added to income (from Schedule S).....	36a.	XXXXXXXXXXXXXXXXXXXXXXXXXXXX
b. Depreciation modification being subtracted from income (from Schedule S).....	36b.	XXXXXXXXXXXXXXXXXXXXXXXXXXXX
37. a. Deduction for IRC Section 78 Gross-up not deducted at line 43 below	37a.	XXXXXXXXXXXXXXXXXXXXXXXXXXXX
b. Other deductions and additions. Explain on separate rider (see instructions)	37b.	XXXXXXXXXXXXXXXXXXXXXXXXXXXX
c. Related party interest addback (Schedule G, Part I)	37c.	XXXXXXXXXXXXXXXXXXXXXXXXXXXX
d. Related party intangibles expenses and costs addback (Schedule G, Part II).....	37d.	XXXXXXXXXXXXXXXXXXXXXXXXXXXX
e. Add back any other federally exempt income not reported elsewhere on Schedule A (see instructions)	37e.	XXXXXXXXXXXXXXXXXXXXXXXXXXXX
38. Entire net income before net operating loss deduction and dividend exclusion (net lines 32 through 37(e)).....	38.	XXXXXXXXXXXXXXXXXXXXXXXXXXXX
39. Allocation factor from Schedule J (if all receipts were derived from only New Jersey sources, enter 1.000000).....	39.	XXXXXXXXXXXXXXXXXXXXXXXXXXXX
40. Allocated Entire Net Income before net operating loss deductions and dividend exclusion – Multiply line 38 by line 39 and enter the result here (if zero or less, enter zero on line 45)	40.	XXXXXXXXXXXXXXXXXXXXXXXXXXXX
41. Deduction for Current Converted Net Operation Losses (from Form 500S) (Amount entered cannot be more than amount on line 40.).....	41.	XXXXXXXXXXXXXXXXXXXXXXXXXXXX
42. Allocated Entire Net Income before allocated dividend exclusion – Subtract line 41 from line 40 (if zero or less, enter zero here and on line 45)	42.	XXXXXXXXXXXXXXXXXXXXXXXXXXXX
43. Allocated Dividend Exclusion (from Schedule R, line 13).....	43.	XXXXXXXXXXXXXXXXXXXXXXXXXXXX
44. Reserved for future use.....	44.	
45. Allocated Entire Net Income – Subtract line 43 from line 42	45.	XXXXXXXXXXXXXXXXXXXXXXXXXXXX

PART II (See instructions)

1. Entire net income that is subject to federal corporate income taxation (see instructions).....	1.	XXXXXXXXXXXXXXXXXXXXXXXXXXXX
2. Allocation factor from Schedule J (if all receipts were derived from only New Jersey sources, enter 1.000000).....	2.	XXXXXXXXXXXXXXXXXXXXXXXXXXXX
3. Allocated Entire Net Income before net operating loss deductions multiply line 1 by line 2.....	3.	XXXXXXXXXXXXXXXXXXXXXXXXXXXX
4. Deduction for Available Converted Net Operation Losses (from Form 500S) (Amount entered cannot be more than amount on line 3.).....	4.	XXXXXXXXXXXXXXXXXXXXXXXXXXXX
5. Taxable Net Income subject to federal corporate income taxation (carry to page 1, line 1, ONLY if amount is more than zero) – Subtract line 4 from line 3	5.	XXXXXXXXXXXXXXXXXXXXXXXXXXXX

Schedule A-2 COST OF GOODS SOLD (See instructions) All data must match amounts reported on federal Form 1125-A of the federal pro forma or federal return, whichever is applicable.

1. Inventory at beginning of year	1.	XXXXXXXXXXXXXXXXXXXXXXXXXXXX
2. Purchases.....	2.	XXXXXXXXXXXXXXXXXXXXXXXXXXXX
3. Cost of labor	3.	XXXXXXXXXXXXXXXXXXXXXXXXXXXX
4. Additional section 263A costs.....	4.	XXXXXXXXXXXXXXXXXXXXXXXXXXXX
5. Other costs (include schedule).....	5.	XXXXXXXXXXXXXXXXXXXXXXXXXXXX
6. Total – Add lines 1 through 5	6.	XXXXXXXXXXXXXXXXXXXXXXXXXXXX
7. Inventory at end of year.....	7.	XXXXXXXXXXXXXXXXXXXXXXXXXXXX
8. Cost of goods sold – Subtract line 7 from line 6. Enter here and on Schedule A, Part I, line 2	8.	XXXXXXXXXXXXXXXXXXXXXXXXXXXX

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Schedule A-3 SUMMARY OF TAX CREDITS (See instructions)

PART I – Tax Credits Used Against Liability

1. New Jobs Investment Tax Credit from Form 304	1.	XXXXXXXXXXXXXXXXXXXXXXXXXXXX
2. Angel Investor Tax Credit from Form 321	2.	XXXXXXXXXXXXXXXXXXXXXXXXXXXX
3. Business Employment Incentive Program Tax Credit from Form 324	3.	XXXXXXXXXXXXXXXXXXXXXXXXXXXX
4. EITHER: a. Urban Enterprise Zone Employee Tax Credit from Form 300 OR b. Urban Enterprise Zone Investment Tax Credit from Form 301	4.	XXXXXXXXXXXXXXXXXXXXXXXXXXXX
5. Redevelopment Authority Project Tax Credit from Form 302	5.	XXXXXXXXXXXXXXXXXXXXXXXXXXXX
6. Manufacturing Equipment and Employment Investment Tax Credit from Form 305	6.	XXXXXXXXXXXXXXXXXXXXXXXXXXXX
7. Research and Development Tax Credit from Form 306	7.	XXXXXXXXXXXXXXXXXXXXXXXXXXXX
8. Neighborhood Revitalization State Tax Credit from Form 311	8.	XXXXXXXXXXXXXXXXXXXXXXXXXXXX
9. Effluent Equipment Tax Credit from Form 312	9.	XXXXXXXXXXXXXXXXXXXXXXXXXXXX
10. Economic Recovery Tax Credit from Form 313	10.	XXXXXXXXXXXXXXXXXXXXXXXXXXXX
11. AMA Tax Credit from Form 315	11.	XXXXXXXXXXXXXXXXXXXXXXXXXXXX
12. Business Retention and Relocation Tax Credit from Form 316	12.	XXXXXXXXXXXXXXXXXXXXXXXXXXXX
13. Sheltered Workshop Tax Credit from Form 317	13.	XXXXXXXXXXXXXXXXXXXXXXXXXXXX
14. Film Production Tax Credit from Form 318	14.	XXXXXXXXXXXXXXXXXXXXXXXXXXXX
15. Urban Transit Hub Tax Credit from Form 319	15.	XXXXXXXXXXXXXXXXXXXXXXXXXXXX
16. Grow NJ Tax Credit from Form 320	16.	XXXXXXXXXXXXXXXXXXXXXXXXXXXX
17. Wind Energy Facility Tax Credit from Form 322	17.	XXXXXXXXXXXXXXXXXXXXXXXXXXXX
18. Residential Economic Redevelopment and Growth Tax Credit from Form 323	18.	XXXXXXXXXXXXXXXXXXXXXXXXXXXX
19. Public Infrastructure Tax Credit from Form 325	19.	XXXXXXXXXXXXXXXXXXXXXXXXXXXX
20. Reserved for future use	20.	
21. Film and Digital Media Tax Credit from Form 327	21.	XXXXXXXXXXXXXXXXXXXXXXXXXXXX
22. Tax Credit for Employers of Employees With Impairments from Form 328	22.	XXXXXXXXXXXXXXXXXXXXXXXXXXXX
23. Pass-Through Business Alternative Income Tax Credit from Form 329	23.	XXXXXXXXXXXXXXXXXXXXXXXXXXXX
24. Apprenticeship Program Tax Credit from Form 330	24.	XXXXXXXXXXXXXXXXXXXXXXXXXXXX
25. Tax Credit for Employer of Organ/Bone Marrow Donor from Form 331	25.	XXXXXXXXXXXXXXXXXXXXXXXXXXXX
26. Tiered Subsidiary Dividend Pyramid Tax Credit from Form 332	26.	XXXXXXXXXXXXXXXXXXXXXXXXXXXX
27. Other Tax Credit (see instructions)	27.	XXXXXXXXXXXXXXXXXXXXXXXXXXXX
28. Total tax credits – Add lines 1 through 27. Enter here and on page 1, line 3	28.	XXXXXXXXXXXXXXXXXXXXXXXXXXXX

PART II – Refundable Tax Credits

1. Refundable portion of New Jobs Investment Tax Credit from Form 304	1.	XXXXXXXXXXXXXXXXXXXXXXXXXXXX
2. Refundable portion of Angel Investor Tax Credit from Form 321	2.	XXXXXXXXXXXXXXXXXXXXXXXXXXXX
3. Refundable portion of Business Employment Incentive Program Tax Credit from Form 324	3.	XXXXXXXXXXXXXXXXXXXXXXXXXXXX
4. Other Tax Credit to be refunded	4.	XXXXXXXXXXXXXXXXXXXXXXXXXXXX
5. Total amount of tax credits to be refunded. Enter here and on page 1, line 8c	5.	XXXXXXXXXXXXXXXXXXXXXXXXXXXX

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ALL CORPORATIONS MUST COMPLETE THIS SCHEDULE AND SUBMIT IT WITH THEIR CBT-100S TAX RETURN

Schedule A-4 SUMMARY SCHEDULE (See instructions)

Interest and Intangible Costs and Expenses			
1. Schedule G, Part I, line b.....	1.	XXXXXXXXXXXXXXXXXX	Dividend Exclusion Information
2. Schedule G, Part II, line b.....	2.	XXXXXXXXXXXXXXXXXX	7. Schedule R, line 7
Schedule J Information			8. Schedule R, line 9
3. Schedule J, line 1f.....	3.	XXXXXXXXXXXXXXXXXX	Schedule A-GR Information
4. Schedule J, line 1g.....	4.	XXXXXXXXXXXXXXXXXX	9. Schedule A-GR, line 6
5. Schedule J, line 1h.....	5.	XXXXXXXXXXXXXXXXXX	Schedule P Information
Net Operational Income Information			10. Schedule P, Part III, line 1
6. Schedule O, Part III, line 31.....	6.	XXXXXXXXXXXXXXXXXX	11. Schedule P, Part III, line 2.....

Schedule A-GR

COMPUTATION OF NEW JERSEY GROSS RECEIPTS AND MINIMUM TAX (See instr.)

Complete this schedule only if the amount reported on page 1, line 2 is less than \$1,500. Members of an affiliated or controlled group, see note below.

1. Enter sales of tangible personal property shipped to points within New Jersey.....	1.	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
2. Enter services if the benefit of the service is received in New Jersey	2.	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
3. Enter rentals of property situated in New Jersey.....	3.	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
4. Enter royalties for the use in New Jersey of patents, copyrights, and trademarks.....	4.	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
5. Enter all other business receipts earned in New Jersey.....	5.	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
6. Total New Jersey Gross Receipts.....	6.	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
7. Enter minimum tax per instructions. Enter here and on page 1, line 4.....	7.	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

NOTE: If a taxpayer is filing a separate return and is a member of an affiliated or controlled group (as per sections 1504 or 1563 of the Internal Revenue Code of 1986) that has a total payroll of \$5 million or more for the tax year, the minimum tax is \$2,000.



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Schedule F

CORPORATE OFFICERS – GENERAL INFORMATION AND COMPENSATION (See instr.)

Data must match amounts reported on federal Form 1125-E of the federal pro forma or federal return, whichever is applicable.

(1) Name and Current Address of Officer	(2) Social Security Number	(3) Title	(4) Dates Employed in this position		(5) Percentage of Corporation Stock Owned		(6) Amount of Compensation
			From	To	Common	Preferred	
XXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXX	XXXXX	XXXX	XXXXXX	XXXXXX	XXXXXXXXXXXXXXXXXXXX
XXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXX	XXXXX	XXXX	XXXXXX	XXXXXX	XXXXXXXXXXXXXXXXXXXX
XXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXX	XXXXX	XXXX	XXXXXX	XXXXXX	XXXXXXXXXXXXXXXXXXXX
XXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXX	XXXXX	XXXX	XXXXXX	XXXXXX	XXXXXXXXXXXXXXXXXXXX
XXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXX	XXXXX	XXXX	XXXXXX	XXXXXX	XXXXXXXXXXXXXXXXXXXX
XXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXX	XXXXX	XXXX	XXXXXX	XXXXXX	XXXXXXXXXXXXXXXXXXXX
XXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXX	XXXXX	XXXX	XXXXXX	XXXXXX	XXXXXXXXXXXXXXXXXXXX
XXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXX	XXXXX	XXXX	XXXXXX	XXXXXX	XXXXXXXXXXXXXXXXXXXX
a. Total compensation of officers.....							XXXXXXXXXXXXXXXXXXXX
b. Less: Compensation of officers claimed elsewhere on the return.....							XXXXXXXXXXXXXXXXXXXX
c. Balance of compensation of officers (include here and on Schedule A, Part I, line 7).....							XXXXXXXXXXXXXXXXXXXX

Schedule G – Part I INTEREST (See Instructions)

1. Was interest paid, accrued, or incurred to a related member(s) deducted from entire net income?

Yes. Fill out the following schedule. No.

Name of Related Member	Federal ID Number	Relationship to Taxpayer	Amounts
XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
a. Total amount of interest deducted.....			XXXXXXXXXXXXXXXXXXXX
b. Subtract: Exceptions (see instructions).....			(XXXXXXXXXXXXXXXXXXXX)
c. Related party interest expenses disallowed for New Jersey purposes (include here and on Schedule A, Part I, line 37c).....			XXXXXXXXXXXXXXXXXXXX

Schedule G – Part II INTEREST EXPENSES AND COSTS AND INTANGIBLE EXPENSES AND COSTS (See instr.)

1. Were intangible expenses and costs, including intangible interest expenses and costs, paid, accrued, or incurred to related members, deducted from entire net income? Yes. Fill out the following schedule. No.

Name of Related Member	Federal ID Number	Relationship to Taxpayer	Type of Intangible Expense Deducted	Exception Amounts
XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
a. Total amount of intangible expenses and costs deducted.....				XXXXXXXXXXXXXXXXXXXX
b. Subtract: Exceptions (see instructions).....				XXXXXXXXXXXXXXXXXXXX
c. Related party intangible expenses and costs addback (include here and on Schedule A, Part I, line 37d).....				XXXXXXXXXXXXXXXXXXXX

NOTE: For tax years beginning on or after January 1, 2018, the treaty exceptions have been limited pursuant to P.L. 2018, c. 48. See Schedule G-2 instructions for more information.

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Schedule H

TAXES (See instructions)

Include all taxes paid or accrued during the accounting period wherever deducted on Schedule A.

	(A) Corporation Franchise Business Taxes*	(B) Corporation Business/ Occupancy Taxes*	(C) Property Taxes	(D) U.C.C. or Payroll Taxes	(E) Other Taxes/ Licenses (include schedule)	(F) Total
1. New Jersey Taxes	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
2. Other States & U.S. Possessions	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
3. City and Local Taxes	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
4. Taxes Paid to Foreign Countries	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
5. Total	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
6. Combine lines 5(a) and 5(b)						
7. Sales & Use Taxes Paid by a Utility Vendor						
8. Add lines 6 and 7						
9. Federal Taxes				XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
10. Total (Combine line 5 and line 9)	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX

* Include on line 4 taxes paid or accrued to any foreign country, state, province, territory, or subdivision thereof.

Schedule J

COMPUTATION OF ALLOCATION FACTOR (See instructions)

All taxpayers, regardless of entire net income reported on Schedule A, Part I, line 38, Form CBT-100S, must complete Schedule J. This schedule can be omitted if the taxpayer does not have receipts outside New Jersey, in which case the allocation factor will be 100% (1.000000).

For tax years ending on and after July 31, 2019, services are sourced based on market sourcing, not cost of performance.

1. Receipts:	AMOUNTS (omit cents)
a. From sales of tangible personal property shipped to points within New Jersey.....	a. XXXXXXXXXXXXXXXXXXXX
b. From services if the benefit of the service is received in New Jersey	b. XXXXXXXXXXXXXXXXXXXX
c. From rentals of property situated in New Jersey	c. XXXXXXXXXXXXXXXXXXXX
d. From royalties for the use in New Jersey of patents, copyrights, and trademarks	d. XXXXXXXXXXXXXXXXXXXX
e. All other business receipts earned in New Jersey	e. XXXXXXXXXXXXXXXXXXXX
f. Total New Jersey receipts (Total of lines 1a to 1e, inclusive).....	f. XXXXXXXXXXXXXXXXXXXX
g. Total receipts from all sales, services, rentals, royalties, and other business transactions everywhere.....	g. XXXXXXXXXXXXXXXXXXXX
h. Allocation Factor (Percentage in New Jersey (line 1f) divided by line 1g). Carry the fraction 6 decimal places. Do not express as a percent. Include here and on Schedule A, Part I, line 39, and Schedule A, Part II, line 2.....	h. XXXXXXXXXXXXXXXXXXXX

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Schedule K SHAREHOLDERS' SHARES OF INCOME, DEDUCTIONS, ETC. (See instructions)

PART I

- 1. Total number of shareholders..... _____
- 2. Total number of nonresident shareholders..... _____
- 3. a. Total number of nonconsenting shareholders..... _____
- b. Percentage of stock owned _____ %

PART II NEW JERSEY S CORPORATION INCOME (LOSS)

1. Amount from Schedule A, Part I, line 21.....	1.	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
2. Add the following amounts from federal 1120-S, Schedule K		
a. Net income (loss) from rental real estate activities..... a. _____		
b. Net income (loss) from other rental activities b. _____		
c. Interest income c. _____		
d. Dividend income d. _____		
e. Royalty income e. _____		
f. Net short-term capital gain (loss)..... f. _____		
g. Net long-term capital gain (loss)..... g. _____		
h. Other portfolio income (loss)..... h. _____		
i. Net gain (loss) under sections 1231 and/or 179..... i. _____		
j. Other income j. _____		
k. Tax-exempt interest income..... k. _____		
l. Other tax-exempt income l. _____		
Total of 2a through 2l.....	2.	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
3. Add line 1 plus line 2.....	3.	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
4. Additions:		
a. Interest income on state and municipal bonds other than New Jersey..... a. _____		
b. New Jersey State and other states' income taxes deducted in arriving at line 3 including taxes paid on behalf of the shareholder b. _____		
c. All expenses included in line 3 to generate tax-exempt income c. _____		
d. Losses included in line 3 from U.S. Treasury and other obligations pursuant to <u>N.J.S.A. 54A:6-14</u> and <u>6-14.1</u> d. _____		
e. Other additions e. _____		
Total of 4a through 4e.....	4.	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
5. Add line 3 plus line 4.....	5.	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
6. Subtractions:		
a. U.S. Treasury and other interest income included in line 3 from investments exempt under <u>N.J.S.A. 54A:6-14</u> and <u>6-14.1</u> a. _____		
b. Gains included in line 3 from U.S. Treasury and other obligations pursuant to <u>N.J.S.A. 54A:6-14</u> and <u>6-14.1</u> b. _____		
c. IRC Section 179 expense from federal Schedule K..... c. _____		
d. Federal 50% of business meal expenses and 100% of entertainment expenses d. _____		
e. Charitable contributions from federal Schedule K e. _____		
f. Other subtractions f. _____		
Total of 6a through 6f.....	6.	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
7. New Jersey depreciation adjustment from Gross Income Tax Depreciation Adjustment Worksheet GIT-DEP.....	7.	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
8. New Jersey S Corporation Income (Loss) – Line 5 minus line 6 plus or minus line 7.....	8.	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

PART III ALLOCATION OF S CORPORATION INCOME (LOSS)

1. New Jersey S Corporation Income (Loss) (Part II, line 8).....	1.	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
a. Current period nonoperational activity (Schedule O, Part I, line 34).....	1a.	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
b. Nonunitary partnership income/loss (from Schedule P-1, Part II, line 4).....	1b.	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
2. Total operational income (loss) (line 1 minus lines 1a and 1b).....	2.	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
3. Allocation factor (Schedule J, line 1h).....	3.	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
4. Allocated operational income (loss) (line 3 x line 2).....	4.	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
5. Nonoperational income (loss) (Schedule O, Part III, line 31).....	5.	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
a. Nonunitary partnership income (from Schedule P-1, Part II, line 5).....	5a.	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
6. Total allocated income (loss) (line 4 plus lines 5 and 5a).....	6.	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
7. New Jersey CBT reported on CBT-100S (Page 1, line 2 minus line 3).....	7.	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
8. New Jersey allocated income (loss) (line 6 minus line 7).....	8.	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
9. Income (loss) not allocated to New Jersey (line 1 minus line 6).....	9.	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

NAME AS SHOWN ON RETURN	FEDERAL ID NUMBER
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PART IV – A ANALYSIS OF NEW JERSEY ACCUMULATED ADJUSTMENTS ACCOUNT

	(A) New Jersey AAA	(B) Non New Jersey AAA	(C) Total of Columns (A) & (B)
1. Beginning balance.....	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
2. Net pro rata share of S corporation income	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
3. Other income/loss	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
4. Other reductions (include schedule)	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
5. Total lines 1-4.....	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
6. Distributions	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
7. Ending balance (line 5 minus line 6)	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX

PART IV – B NEW JERSEY EARNINGS AND PROFITS

1. Beginning balance.....	1.	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
2. Additions/Adjustments.....	2.	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
3. Dividends paid.....	3.	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
4. Ending balance (line 1 plus line 2 minus line 3)	4.	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

PART V SUMMARY OF RESIDENT SHAREHOLDERS' PRO RATA SHARES

(A) Name	(B) Social Security Number	(C) Pro Rata Share Income/Loss	(D) Distributions
1. XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
2. XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
3. XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
4. XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
5. XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
6. Total.....		XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX

PART VI SUMMARY OF CONSENTING NONRESIDENT SHAREHOLDERS' PRO RATA SHARES

(A) Name	(B) Social Security Number	Pro Rata Share Income/Loss		(E) Distributions
		(C) Allocated to NJ	(D) Not Allocated to NJ	
1. XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
2. XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
3. XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
4. XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
5. XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
6. Total.....		XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX

PART VII SUMMARY OF NONCONSENTING SHAREHOLDERS' PRO RATA SHARES

(A) Name	(B) Social Security Number	Pro Rata Share Income/Loss		(E) Distributions	(F) Gross Income Tax Paid
		(C) Allocated to NJ	(D) Not Allocated to NJ		
1. XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
2. XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
3. XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
4. XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
5. XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
6. Total.....		XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX

NAME AS SHOWN ON RETURN

FEDERAL ID NUMBER

Schedule K Liquidated S CORPORATIONS SHAREHOLDERS' SHARES OF INCOME, DEDUCTIONS, ETC. (See instructions)

PART I

1. Total number of shareholders.....
2. Total number of nonresident shareholders.....
3. a. Total number of nonconsenting shareholders.....
- b. Percentage of stock owned %
4. Enter date the assets were fully disposed..... / /
5. Enter date the shareholders' stock was fully disposed ... / /

PART II NJ S CORPORATION INCOME(LOSS) WORKSHEET UPON COMPLETE LIQUIDATION

	Column A S Corp Income Prior to Disposition of Assets	Column B Income, Gains/Losses from Disposition of Assets in Complete Liquidation
1. Amount from Schedule A, Part I, line 21.....	1. XXXXXXXXXXXXXXXX	
2. Add the following amounts from federal 1120-S, Schedule K		
a. Net income (loss) from rental real estate activities	2a. XXXXXXXXXXXXXXXX	
b. Net income (loss) from other rental activities	2b. XXXXXXXXXXXXXXXX	
c. Interest income.....	2c. XXXXXXXXXXXXXXXX	
d. Dividend income.....	2d. XXXXXXXXXXXXXXXX	
e. Royalty income.....	2e. XXXXXXXXXXXXXXXX	
f. Net short-term capital gain (loss)	2f. XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
g. Net long-term capital gain (loss)	2g. XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
h. Other portfolio income (loss).....	2h. XXXXXXXXXXXXXXXX	
i. Net gain (loss) under sections 1231 and/or 179	2i. XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
j. Other income.....	2j. XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
k. Tax-exempt interest income	2k. XXXXXXXXXXXXXXXX	
l. Other tax-exempt income.....	2l. XXXXXXXXXXXXXXXX	
3. Add line 1 plus lines 2a through 2l.....	3. XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
4. Additions:		
a. Interest income on state and municipal bonds other than New Jersey.....	4a. XXXXXXXXXXXXXXXX	
b. New Jersey State and other states' income taxes deducted in arriving at line 3 including taxes paid on behalf of the shareholder	4b. XXXXXXXXXXXXXXXX	
c. All expenses included in line 3 to generate tax-exempt income	4c. XXXXXXXXXXXXXXXX	
d. Losses included in line 3 from U.S. Treasury and other obligations pursuant to N.J.S.A. 54A:6-14 and 6-14.1	4d. XXXXXXXXXXXXXXXX	
e. Other additions.....	4e. XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
5. Add line 3 plus lines 4a through 4e	5. XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
6. Subtractions:		
a. U.S. Treasury and other interest income included in line 3 from investments exempt under N.J.S.A. 54A:6-14 and 6-14.1	6a. XXXXXXXXXXXXXXXX	
b. Gains included in line 3 from U.S. Treasury and other obligations pursuant to N.J.S.A. 54A:6-14 and 6-14.1	6b. XXXXXXXXXXXXXXXX	
c. IRC Section 179 expense from federal Schedule K.....	6c. XXXXXXXXXXXXXXXX	
d. Federal 50% of business meal expenses and 100% of entertainment expenses.....	6d. XXXXXXXXXXXXXXXX	
e. Charitable contributions from federal Schedule K.....	6e. XXXXXXXXXXXXXXXX	
f. Other subtractions.....	6f. XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Total of 6a through 6f.....	6. XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
7. New Jersey depreciation adjustment from Gross Income Tax Depreciation Adjustment Worksheet GIT-DEP	7. XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
8. Total Income (Loss) – Line 5 minus line 6 plus or minus line 7	8. XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX

PART III ALLOCATION OF INCOME (LOSS)

1. Income from Line 8, Part II column A and column B	1. XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
a. Current period nonoperational activity (Schedule O, Part I, line 34).....	1a. XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
b. Nonunitary partnership income/loss (from Schedule P-1, Part II, line 4)	1b. XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
2. Total operational income (loss) (line 1 minus lines 1a and 1b).....	2. XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
3. Allocation factor (Schedule J, line 1h)	3. XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
4. Allocated operational income (loss) (line 3 x line 2).....	4. XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
5. Nonoperational income (loss) (Schedule O, Part III, line 31)	5. XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
a. Nonunitary partnership income (from Schedule P-1, Part II, line 5)	5a. XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
6. Total allocated income (loss) (line 4 plus lines 5 and 5a).....	6. XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
7. New Jersey CBT reported on CBT-100S (Page 1, line 2 minus line 3).....	7. XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
8. New Jersey allocated income (loss) (line 6 minus line 7).....	8. XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
9. Income (loss) not allocated to New Jersey (line 1 minus line 6).....	9. XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX

NAME AS SHOWN ON RETURN

FEDERAL ID NUMBER

Schedule K Liquidated S CORPORATIONS SHAREHOLDERS' SHARES OF INCOME, DEDUCTIONS, ETC. (See instructions)

PART IV – A ANALYSIS OF NEW JERSEY ACCUMULATED ADJUSTMENTS ACCOUNT

	(A) New Jersey AAA	(B) Non New Jersey AAA	(C) Total of Columns (A) & (B)
1. Beginning balance.....	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
2. Net pro rata share of S corporation income	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
3. Other income/loss	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
4. Other reductions (include schedule)	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
5. Total lines 1-4.....	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
6. Distributions	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
7. Ending balance (line 5 minus line 6)	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX

PART IV – B NEW JERSEY EARNINGS AND PROFITS

1. Beginning balance	1.	XX
2. Additions/Adjustments	2.	XX
3. Dividends paid	3.	XX
4. Ending balance (line 1 plus line 2 minus line 3)	4.	XX

REFERENCED ONLY

NAME AS SHOWN ON RETURN	FEDERAL ID NUMBER
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Schedule PC

PER CAPITA LICENSED PROFESSIONAL FEE (See instructions)

1. Is the corporation a Professional Corporation (PC) formed pursuant to N.J.S.A. 14A:17-1 et seq. or any similar law from a possession or territory of the United States, a state, or political subdivision thereof? Yes. This schedule must be included with the return. No.
2. How many licensed professionals are owners, shareholders, and/or employees from this Professional Corporation (PC) as of the first day of the privilege period? 2 or less, complete Part I. More than 2, complete Part I and Part II (if additional space is needed, include a rider).

PART I – Provide the following information for each of the licensed professionals in the PC. Include a rider if additional space is needed.

Name	Address	FID/SSN
1. XXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXX
2. XXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXX
3. XXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXX
4. XXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXX
5. XXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXX

PART II – Complete only if there are more than 2 licensed professionals listed above.

1. Enter number of resident and nonresident professionals with physical nexus with New Jersey _____ x \$150	1.	XXXXXXXXXXXXXXXXXXXXXXXXXXXX
2. Enter number of nonresident professionals without physical nexus with New Jersey _____ x \$150 x allocation factor of the PC	2.	XXXXXXXXXXXXXXXXXXXXXXXXXXXX
3. Total Fee Due – Add line 1 and line 2	3.	XXXXXXXXXXXXXXXXXXXXXXXXXXXX
4. Installment Payment – 50% of line 3	4.	XXXXXXXXXXXXXXXXXXXXXXXXXXXX
5. Total Fee Due (line 3 plus line 4)	5.	XXXXXXXXXXXXXXXXXXXXXXXXXXXX
6. Less prior year 50% installment payment and credit (if applicable)	6.	(XXXXXXXXXXXXXXXXXXXXXXXXXXXX)
7. Balance of Fee Due (line 5 minus line 6). If the result is zero or above, include the amount here and on page 1, line 6	7.	XXXXXXXXXXXXXXXXXXXXXXXXXXXX
8. Credit to next year's Professional Corporation Fee (if line 7 is below zero, enter the amount here)	8.	XXXXXXXXXXXXXXXXXXXXXXXXXXXX

Schedule P-1

PARTNERSHIP INVESTMENT ANALYSIS (See instructions)

PART I – Partnership Information

(1) Name of Partnership, LLC, or Other Entity and Federal ID Number	(2) Date and State where Organized	(3) Percentage of Ownership	(4)		(5) Tax Accounting Method		(6) New Jersey Nexus		(7) Tax Payments Made on Behalf of Taxpayer by Partnerships
			Limited Partner	General Partner	Flow Through	Separate Accounting*	Yes	No	
XXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXXXX	XXXXXXXX	XXXX	XXXX	XXXXXXXXXXXXXXXXXXXX
XXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXXXX	XXXXXXXX	XXXX	XXXX	XXXXXXXXXXXXXXXXXXXX
XXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXXXX	XXXXXXXX	XXXX	XXXX	XXXXXXXXXXXXXXXXXXXX
XXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXXXX	XXXXXXXX	XXXX	XXXX	XXXXXXXXXXXXXXXXXXXX
XXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXXXX	XXXXXXXX	XXXX	XXXX	XXXXXXXXXXXXXXXXXXXX
Enter total of column 7 here and on page 1, line 8b									XXXXXXXXXXXXXXXXXXXX

*Taxpayers using a separate accounting method must complete Part II.

PART II – Separate Accounting of Nonunitary Partnership Income

(1) Nonunitary Partnership's Federal ID Number	(2) Distributive Share of Income/Loss from Nonunitary Partnership	(3) Partnership's Allocation Factor (See instructions)	(4) Taxpayer's Share of Income Allocated to New Jersey (Multiply column 2 by column 3)
1. XXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXX
2. XXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXX
3. XXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXX
4. Total column 2. Enter amount here and Schedule K or K liquidated, Part III, line 1b			XXXXXXXXXXXXXXXXXXXX
5. Total column 4. Enter amount here and Schedule K or K liquidated, Part III, line 5a			XXXXXXXXXXXXXXXXXXXX

If additional space is needed, include a rider.

NAME AS SHOWN ON RETURN	FEDERAL ID NUMBER
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Schedule P

SUBSIDIARY INVESTMENT ANALYSIS (See instructions)

NOTE: Taxpayers must hold 80% of the combined voting power of all classes of stock entitled to vote and at least 80% of the total number of shares of all other classes of stock, except non-voting stock which is limited and preferred as to dividends, for each subsidiary. Do not include advances to subsidiaries in book value. **Do not include any previously taxed dividends.** Instead, report those amounts on Schedule PT.

PART I DOMESTIC SUBSIDIARY

Federal ID Number	(1) Name of Subsidiary	(2) Percentage of Interest		(3) Book Value	(4) Domestic Dividend Income (as reported on Schedule A)
		(a) Voting	(b) Non-Voting		
XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXX
XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXX
XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXX
XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXX
Totals				XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXX

PART II FOREIGN SUBSIDIARY

Federal ID Number	(1) Name of Subsidiary	(2) Percentage of Interest		(3) Book Value	(4) Foreign Dividend Income (as reported on Schedule A)
		(a) Voting	(b) Non-Voting		
XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXX
XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXX
XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXX
XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXX
Totals				XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXX

PART III TOTAL OF 80% OR MORE OWNED SUBSIDIARY DIVIDENDS

1. Enter total from Part I, column 4 (include here and on Schedule A-4)	1. XXXXXXXXXXXXXXXXXXXXX
2. Enter total from Part II, column 4 (include here and on Schedule A-4)	2. XXXXXXXXXXXXXXXXXXXXX
3. Total dividends. Add lines 1 and 2 (include here and on Schedule R)	3. XXXXXXXXXXXXXXXXXXXXX

Schedule R

DIVIDEND EXCLUSION (See instructions)

1. Enter the total dividends and deemed dividends reported on Schedule A	1.	XXXXXXXXXXXXXXXXXXXXXX
2. Enter amount from Schedule PT, Section D, line 3	2.	XXXXXXXXXXXXXXXXXXXXXX
3. Dividends eligible for dividend exclusion – Subtract line 2 from line 1	3.	XXXXXXXXXXXXXXXXXXXXXX
4. Enter amount from Schedule P, Part III, line 3.....	4.	XXXXXXXXXXXXXXXXXXXXXX
5. Multiply line 4 by .95	5.	XXXXXXXXXXXXXXXXXXXXXX
6. Subtract line 4 from line 3.....	6.	XXXXXXXXXXXXXXXXXXXXXX
7. Dividend income from investments where taxpayer owns less than 50% of voting stock and less than 50% of all other classes of stock (do not incl. amounts subtracted on line 2)	7.	(XXXXXXXXXXXXXXXXXXXX)
8. Subtract line 7 from line 6.....	8.	XXXXXXXXXXXXXXXXXXXXXX
9. Multiply line 8 by 50%	9.	XXXXXXXXXXXXXXXXXXXXXX
10. Reserved for future use	10.	XXXXXXXXXXXXXXXXXXXXXX
11. DIVIDEND EXCLUSION: Add lines 5 and 9	11.	XXXXXXXXXXXXXXXXXXXXXX
12. Allocation factor from current Schedule J (if all receipts are derived from only NJ sources, enter 1.000000).....	12.	XXXXXXXXXXXXXXXXXXXXXX
13. ALLOCATED DIVIDEND EXCLUSION: Multiply line 11 by line 12 (include here and on Schedule A, Part I, line 43) ...	13.	XXXXXXXXXXXXXXXXXXXXXX

NAME AS SHOWN ON RETURN	FEDERAL ID NUMBER
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Schedule S – Part I DEPRECIATION AND SAFE HARBOR LEASING (See instructions)

1. IRC § 179 Deduction	1.	XXXXXXXXXXXXXXXXXXXX
2. Special Depreciation Allowance – for qualified property placed in service during the tax year	2.	XXXXXXXXXXXXXXXXXXXX
3. MACRS.....	3.	XXXXXXXXXXXXXXXXXXXX
4. ACRS.....	4.	XXXXXXXXXXXXXXXXXXXX
5. Other Depreciation	5.	XXXXXXXXXXXXXXXXXXXX
6. Listed Property	6.	XXXXXXXXXXXXXXXXXXXX
7. Total depreciation claimed in arriving at Schedule A, Part I, line 28	7.	XXXXXXXXXXXXXXXXXXXX

Include Federal Form 4562 and Federal Depreciation Worksheet

Modification at Schedule A, Part I, line 32 – Depreciation and Certain Safe Harbor Lease Transactions

Additions

8. Amounts from lines 3, 4, 5, and 6 above	8.	XXXXXXXXXXXXXXXXXXXX
9. Special Depreciation Allowance from line 2 above.....	9.	XXXXXXXXXXXXXXXXXXXX
10. Distributive share of the special depreciation allowance from a partnership.....	10.	XXXXXXXXXXXXXXXXXXXX
11. Distributive share of ACRS, MACRS, and other depreciation from a partnership.....	11.	XXXXXXXXXXXXXXXXXXXX
12. Deductions on federal return resulting from an election made pursuant to IRC § 168(f)(8) exclusive of elections made with respect to mass commuting vehicles		
a. Interest	12a.	XXXXXXXXXXXXXXXXXXXX
b. Rent.....	12b.	XXXXXXXXXXXXXXXXXXXX
c. Amortization of Transactional Costs.....	12c.	XXXXXXXXXXXXXXXXXXXX
d. Other Deductions	12d.	XXXXXXXXXXXXXXXXXXXX
13. IRC § 179 depreciation in excess of New Jersey allowable deduction	13.	XXXXXXXXXXXXXXXXXXXX
14. Other additions (include an explanation/reconciliation).....	14.	XXXXXXXXXXXXXXXXXXXX
15. Total lines 8 through 14	15.	XXXXXXXXXXXXXXXXXXXX

Deductions

16. New Jersey depreciation	16.	XXXXXXXXXXXXXXXXXXXX
17. Recomputed depreciation attributable to distributive share of recovery property from a partnership	17.	XXXXXXXXXXXXXXXXXXXX
18. Any income included in the return with respect to property solely as a result of an IRC § 168(f)(8) election ..	18.	XXXXXXXXXXXXXXXXXXXX
19. The lessee/user should enter the amount of depreciation that would have been allowable under the Internal Revenue Code on December 31, 1980, had there been no safe harbor lease election	19.	XXXXXXXXXXXXXXXXXXXX
20. Excess of accumulated ACRS, MACRS, or bonus depreciation over accumulated New Jersey depreciation on physical disposal of recovery property (include computations)	20.	XXXXXXXXXXXXXXXXXXXX
21. Other deductions (include an explanation/reconciliation).....	21.	XXXXXXXXXXXXXXXXXXXX
22. Total lines 16 through 21	22.	XXXXXXXXXXXXXXXXXXXX
23. ADJUSTMENT – Subtract line 22 from line 15 and enter the result. (If line 23 is positive, enter at Schedule A, Part I, line 36a. If line 23 is negative, enter as a positive number at Schedule A, Part I, line 36b.).....	23.	XXXXXXXXXXXXXXXXXXXX

Schedule S – Part II NEW JERSEY DEPRECIATION FOR GAS, ELECTRIC, AND GAS AND ELECTRIC PUBLIC UTILITIES (See instructions)

1. Total depreciation claimed in arriving at Schedule A, Part I, line 21	1.	XXXXXXXXXXXXXXXXXXXX
2. Federal depreciation for assets placed in service after January 1, 1998	2.	XXXXXXXXXXXXXXXXXXXX
3. Net – Subtract line 2 from line 1	3.	XXXXXXXXXXXXXXXXXXXX
4. New Jersey depreciation allowable on the Single Asset Account (Assets placed in service prior to January 1, 1998)		
a. Total adjusted federal depreciable basis as of December 31, 1997.....	4a.	XXXXXXXXXXXXXXXXXXXX
b. Excess book depreciable basis over federal tax basis as of December 31, 1997	4b.	XXXXXXXXXXXXXXXXXXXX
c. Less accumulated federal basis for all Single Asset Account property sold, retired, or disposed of to date.....	4c.	XXXXXXXXXXXXXXXXXXXX
d. Total (line 4a plus line 4b less line 4c).....	4d.	XXXXXXXXXXXXXXXXXXXX
5. New Jersey Depreciation – Divide line 4d by 30		XXXXXXXXXXXXXXXXXXXX
6. New Jersey Adjustment		
a. Depreciation adjustment for assets placed in service prior to Jan. 1, 1998 – Subtract line 5 from line 3 ..	6a.	XXXXXXXXXXXXXXXXXXXX
b. Special bonus depreciation adjustment from Schedule S, Part I, line 23 (see instructions)	6b.	XXXXXXXXXXXXXXXXXXXX
7. Total Adjustment – Add lines 6a and 6b and enter the result. (If line 7 is positive, enter at Schedule A, Part I, line 36a. If line 7 is negative, enter as a positive number at Schedule A, Part I, line 36b.).....	7.	XXXXXXXXXXXXXXXXXXXX

**SCHEDULE
NJ-K-1**
(Form CBT-100S)
2021

**State of New Jersey
Division of Taxation
Shareholder's Share of Income/Loss**

For Calendar Year 2021, or tax year beginning _____, _____ and ending _____, _____

Shareholder's identifying number	Federal employer identification number
Shareholder's name, address, and ZIP Code	Corporation's name, address, and ZIP Code

See instructions and reverse side

Part I

1. Shareholder's percentage of stock ownership for tax year _____%
2. Shareholder resident nonresident
3. Shareholder consenting nonconsenting
4. Check applicable box: Final NJ-K-1 Amended NJ-K-1
5. Date the shareholder's stock was fully disposed _____

Part II

- | | |
|---|--|
| 1. S Income/Loss allocated to NJ | |
| 2. S Income/Loss not allocated to NJ | |
| 3. Pro rata share of S Corporation Income/Loss (line 1 plus line 2).... | |
| 4. Gain/Loss on disposition of assets allocated to NJ | |
| 5. Gain/Loss on disposition of assets not allocated to NJ | |
| 6. Total Gain/Loss from disposition of assets (line 4 plus line 5)..... | |
| 7. Total payments made on behalf of shareholder..... | |
| 8. Distributions..... | |
- Shareholder: Follow the reporting instructions contained in your NJ Income Tax return packet and in publication GIT-9S, *Income From S Corporations*.
- This schedule must be included with your NJ Income Tax return.

Part III Shareholder's NJ Accumulated Adjustments Account

	New Jersey AAA	Non New Jersey AAA
1. Beginning balance	XXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXX
2. Income/Loss	XXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXX
3. Other Income/Loss	XXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXX
4. Other reductions	XXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXX
5. Total lines 1-4	XXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXX
6. Distributions.....	XXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXX
7. Ending Balance (line 5 minus line 6)	XXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXX

Part IV Shareholder's NJ Earnings and Profits Account

1. Beginning balance
2. Additions/Adjustments
3. Dividends received
4. Ending balance (line 1 plus line 2 minus line 3)

Part V

1. Interest paid to shareholder (per 1099-INT)
2. Indebtedness:
 - a. From corporation to shareholder:
 - b. From shareholder to corporation:
3. Shareholder's HEZ deduction:

INSTRUCTIONS FOR SCHEDULE NJ-K-1

**For additional information see publication GIT-9S, *Income From S Corporations*
(Available on the Division's [website](#))**

PART I

- Line 1 Shareholder's percentage of stock ownership as reported on federal 1120-S.
- Line 2 Indicate shareholder's residency status at year's end.
- Line 3 Indicate whether shareholder is a consenting or nonconsenting shareholder.
- Line 4 If applicable, indicate if this schedule is a final or amended NJ-K-1.
- Line 5 Enter date shareholder received final distribution (cash and/or property).

PART II

- Line 1 Enter shareholder's share of New Jersey allocated S corporation income/loss from Part III, line 8 of Schedule K or from Part III, line 8, column A of Schedule K Liquidated.
- New Jersey S corporations that claim a credit for taxes paid to other jurisdictions in accordance with N.J.A.C. 18:7-8.3 will report 100% of the shareholder's net pro rata share as allocated to New Jersey.
- Line 2 Enter shareholder's share of S corporation income/loss not allocated to New Jersey from Part III, line 9 of Schedule K or from Part III, line 9, column A of Schedule K Liquidated.
- Line 4 Enter shareholder's share of New Jersey allocated income, gains/losses from disposition of assets from Part III, line 8, column B of Schedule K Liquidated.
- Line 5 Enter shareholder's share of income, gains/losses from disposition of assets not allocated to New Jersey from Part III, line 9, column B of Schedule K Liquidated.
- Line 7 Enter total payments made on behalf of the shareholder as reported in Part VII, column F of Schedule K or in Part VII, column (H) of Schedule K Liquidated.
- Line 8 Enter distributions shareholder received during the year as reported in Part V, VI, or VII, of Schedule K or Schedule K Liquidated.

PART III

- Lines 1–7 Enter shareholder's share of New Jersey Accumulated Adjustments (AAA) from Part IV-A, Schedule K or Schedule K Liquidated.

PART IV

- Lines 1–4 Enter shareholder's share of New Jersey Earnings and Profits from Part IV-B, Schedule K or Schedule K Liquidated.

PART V

- Line 1 Enter the amount of any interest paid to the shareholder that should be reported by the S corporation on federal Form 1099-INT. Include any other interest paid to the shareholder that was deducted by the S corporation in arriving at income reflected in Part II, line 8 of Schedule K or Schedule K Liquidated.
- Line 2
- a. Enter the total amount of the corporation's indebtedness to the shareholder at year's end or prior to final distribution.
 - b. Enter the total amount of the shareholder's indebtedness to the corporation at year's end or prior to final distribution.
- Line 3 If a New Jersey electing S corporation is a qualified primary care medical or dental practice located in or within 5 miles of a Health Enterprise Zone (HEZ), the corporation must determine if the shareholders are entitled to an HEZ deduction and the amount. The shareholder's deduction is entered on the shareholder's Schedule NJ-K-1 and deducted on the shareholder's Gross Income Tax return. See the Division's website, nj.gov/taxation, for qualification and calculation information.

NOTE: A New Jersey electing S corporation doing business in New Jersey may file a NJ-1080-C composite return on behalf of its qualified nonresident shareholders who elect to be included in the composite filing. Every participating shareholder must make the election to be part of the composite return in writing each year by using Form NJ-1080E, Election to Participate in Composite Return, or a form substantially similar.

**New Jersey Gross Income Tax
Payment on Behalf of
Nonconsenting Shareholders**

**NJ
1040-SC
(09-15)**

FOR OFFICIAL USE ONLY

Tax Year Beginning _____ and Ending _____

New Jersey S Corporation Information			Shareholder Information		
Federal Identification Number	NJ Corporation Number		Social Security Number		
Taxpayer Name			Last Name		First name
Address			Street Address		
City	State	ZIP Code	City	State	ZIP Code

Amount of Payment from Schedule K, Part VII, Column (F) or
Schedule K Liquidated, Part VII, Column (H) of the CBT-100S

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THIS FORM MAY BE REPRODUCED

INSTRUCTIONS FOR NJ-1040-SC

For the S Corporation:

1. A separate form must be completed for each nonconsenting shareholder and submitted with the CBT-100S. Include the completed form(s) with the CBT-100S that is filed by the corporation.
2. **Payment Due Date:**
Payment should be remitted no later than the time for the filing of the CBT-100S for the accounting or privilege period of the S corporation.
3. The payment amount on the NJ-1040-SC should match the amount on the individual shareholder's NJ-K-1, Part II, line 4.
4. The remittance for the total of all NJ-1040-SC forms is to be included with any corporation business tax due as shown on page 1 of the CBT-100S form.
5. A copy of the completed form must be supplied to each shareholder on whose behalf it was filed on or before the due date of the CBT-100S.

For the Shareholder:

1. Payments made by the S corporation on behalf of the shareholder do not release the shareholder of their responsibility for making estimated payments or filing a New Jersey Gross Income Tax return as required under the New Jersey Gross Income Tax Statutes.
2. A copy of the NJ-1040-SC form must accompany the New Jersey Gross Income Tax return you file. The payment is to be claimed on the return along with any other estimated payments you have made.
3. Be sure to keep a copy of the form for your records.

NAME AS SHOWN ON RETURN

FEDERAL ID NUMBER

Form 500S

COMPUTATION OF THE AVAILABLE CONVERTED NET OPERATING LOSSES

PART I Net Operating Loss Carryovers Generated as a C Corporation prior to its New Jersey S election

1. Prior Net Operating Loss Conversion Carryover (PNOL) available (see instructions).....	1.	XXXXXXXXXXXXXXXXXXXXXX
2. Post Allocation Net Operating Loss Carryover (NOL) available (see instructions)	2.	XXXXXXXXXXXXXXXXXXXXXX
3. Total Net Operating Losses Available – Total lines 1 and 2	3.	XXXXXXXXXXXXXXXXXXXXXX

PART II – Available Net Operating Loss Deductions

1. Enter amount used on Schedule A, Part I, Line 41	1.	XXXXXXXXXXXXXXXXXXXXXX
2. Enter amount used on Schedule A, Part II, Line 4	2.	XXXXXXXXXXXXXXXXXXXXXX
3. Total amount of available converted NOL carryover used – Add lines 1 and 2.....	3.	XXXXXXXXXXXXXXXXXXXXXX

NOTE: Must include last Net Operating Loss Schedule/Worksheet Prior to Conversion to S Corporation (from Form CBT-100 or CBT-100U).

REFERENCE ONLY