

**FORM 331  
2024**

**New Jersey Corporation Business Tax  
Tax Credit for Employer of Organ/Bone Marrow Donor**

Name as Shown on Return	Federal ID Number	Unitary ID Number, if applicable <b>NU</b>
-------------------------	-------------------	---

**Read the instructions before completing this form.**

**Combined Return Filers**

The taxpayer is included as a taxable member on a New Jersey combined return. See instructions.  
Fill in oval if member is **not** sharing its credit with other members of the group.

**Part I Qualifications**

1. Did the taxpayer employ a person who donated an organ (or part of an organ) or bone marrow from themselves to another person for human transplantation?.....  YES  NO
2. Did the employee miss time from work because the donation? .....  YES  NO
3. Was the employee specifically paid for time off for the donation?.....  YES  NO

**Note:** If the answer to any of the questions is "NO," do not complete the rest of this form. The taxpayer is **not** eligible for this tax credit. Otherwise, go to Part II.

**Part II Calculation of the Available Credit**

Enter the information for each employee meeting the qualifications stated in Part I. Paid leave amounts paid for up to 30 days can be used for the credit calculation. Do not include any amounts paid that were not for time off related to the donation. Paid leave amounts reported below must be in addition to any other paid time off granted to the employee. See instructions.

	Social Security Number	Name	Dates of Paid Leave (Max. of 30 days. See instructions)		Amount of Paid Leave for Period Indicated
			From	To	
4.					
5.					
6.					
7.					
8.	Total amount of paid leave provided to employees. Add lines 4 through 8 .....				
9.	Enter 25% of line 8 .....				

**Part III Calculation of the Allowable Credit Amount  
(Combined return filers DO NOT complete Part III. Continue with Part IV.)**

10. Enter tax liability from page 1, line 2a of CBT-100 or CBT-100S.....	10.	
11. Enter the required minimum tax liability (see instructions) .....	11.	
12. Subtract line 11 from line 10 .....	12.	
13. Other tax credits used by taxpayer on current year's return (see instructions):		
(a) _____		
(b) _____		
(c) _____		
(d) _____ Total	13.	
14. Subtract line 13 from line 12. If zero or less, enter zero .....	14.	
15. Allowable credit for the current tax period. Enter lesser of line 9 or line 14 here and in Schedule A-3, Part I of the CBT-100 or CBT-100S.....	15.	

**Note:** There is no carryforward provision for this tax credit.

Name as Shown on Return	Federal ID Number	Unitary ID Number, if applicable <b>NU</b>
-------------------------	-------------------	---

**Part IV Calculation of Allowable Credit Amount – Combined Return Filers ONLY**

**Section A – ALL Combined Return Filers**

16. Enter the group tax liability from Schedule A, Section II, Part III, line 4a, column (c) of CBT-100U.....	16.	
17. Enter the amount from Schedule A, Section II, Part III, line 4b, column (c) of CBT-100U.....	17.	
18. Subtract line 17 from line 16.....	18.	
19. Other tax credits used by combined group on current year's return (see instructions): (a) _____ (b) _____ (c) _____ (d) _____ Total	19.	
20. Subtract line 19 from line 18. If zero or less, enter zero.....	20.	
21. Allowable credit for the current tax period. Enter the lesser of line 9 or line 20. <b>If sharing</b> , also enter in the member's column of Schedule A-3, Part I of the CBT-100U.....	21.	

**If NOT sharing credit, complete Section B.**

**Note:** There is no carryforward provision for this tax credit.

**Section B – Combined Return Filers NOT Sharing Credit**

22. a) Enter combined group tax liability from line 16.....	22a.		
b) Divide line 22a by the combined group allocation factor from Schedule J, line 9.....	22b.		
c) Member's share of combined group tax liability – Multiply line 22b by member's allocation factor from Schedule J, line 9.....	22c.		
23. Required minimum tax liability.....	23.		2,000
24. Subtract line 23 from line 22c.....	24.		
25. Other tax credits used by combined group on current year's return (see instructions): (a) _____ (b) _____ (c) _____ (d) _____ Total	25.		
26. Subtract line 25 from line 24. If zero or less, enter zero.....	26.		
27. Allowable credit for the current tax period. Enter the lesser of line 21 or line 26 here and in the member's column of Schedule A-3, Part I of the CBT-100U.....	27.		

**Note:** There is no carryforward provision for this tax credit.

# Instructions for Form 331

## Tax Credit for Employer of Organ/Bone Marrow Donor

### Purpose of This Form

Lindsay's Law, P.L. 2019, c.444, enacted a Corporation Business Tax credit (N.J.S.A. 54:10A-5.45) for employers that have employees who missed time from work because they donated one or more of their human organs, or a part of an organ, or bone marrow to another human for transplantation.

The employer credit can be used against the employer's regular Corporation Business Tax liability imposed pursuant to N.J.S.A. 54:10A-5(c), in an amount equal to 25% of the person's salary during the time missed from work, for up to 30 days of missed work for each donation. The amount of the credit for a privilege period, together with any other credits allowed by law, cannot reduce the tax liability to an amount less than the statutory minimum tax. There are no carryforward provisions for this tax credit. Any unused tax credit amount is forfeited.

The taxpayer can only apply the credit allowed to the privilege period during which the employee missed time from work.

### Combined Return Filers

If filing a combined return, this form must be completed by the member that earned the credit. All combined return filers must check the combined return filers box at the top of the form and complete Part IV, Section A.

**Members Opting Not to Share.** In general, tax credits are earned by a member of the combined group and are shareable with the combined group. However, members are not required to share their credits. See N.J.S.A. 54:10A-4.6.i and TB-90(R), *Tax Credits and Combined Returns*. In addition to Section A, members that choose not to share must also complete Part IV, Section B and fill in the oval at the top of the form to indicate they are not sharing the credit.



Taxpayers must include the appropriate credit form in the year the credit was earned even if they are not claiming the credit on their tax return.

### Part I – Qualifications

To be eligible for the tax credit, the answer to all of the questions must be "YES." If the answer is "NO," the taxpayer is not entitled to the Tax Credit for Employer of Organ/Bone Marrow Donor. A completed Form 331 must be included with the CBT-100, CBT-100S, or CBT-100U return to validate the claim.

### Part II – Calculation of the Available Credit

A taxpayer is only allowed this credit for the time that the taxpayer grants the person paid time off and only if such time is in addition to any other paid time off granted to the person.

Enter the information requested on lines 4 through 9 to calculate the total Tax Credit for Employer of Organ/Bone Marrow Donor.

### Part III – Calculation of the Allowable Credit Amount (for CBT-100 and CBT-100S Filers Only)

For CBT-100 and CBT-100S filers, the allowable Tax Credit for Employer of Organ/Bone Marrow Donor for the current year is calculated in Part III. Combined return filers do not complete Part III, and must complete Part IV instead. The amount of this credit in addition to the amount of any other tax credits taken cannot exceed an amount that would reduce the total tax liability below the statutory minimum.

**Line 11** – The minimum tax is assessed based on the New Jersey Gross Receipts as follows:

New Jersey Gross Receipts	CBT-100	CBT-100S
Less than \$100,000	\$500	\$375
\$100,000 or more but less than \$250,000	\$750	\$562
\$250,000 or more but less than \$500,000	\$1,000	\$750
\$500,000 or more but less than \$1,000,000	\$1,500	\$1,125
\$1,000,000 or more	\$2,000	\$1,500

If a taxpayer is filing a separate return and is a member of an affiliated or controlled group that has a total payroll of \$5,000,000 or more for the return period, the minimum tax is \$2,000. Tax periods of less than 12 months are subject to the higher minimum tax if the prorated total payroll exceeds \$416,667 per month.

**Line 13** – Taxpayers claiming multiple credits must list any credits already applied to the tax liability to ensure accuracy of the calculation for maximum credit allowable.

## **Part IV – Calculation of the Allowable Credit Amount for Combined Return Filers**

For CBT-100U filers, the allowable Tax Credit for Employer of Organ/Bone Marrow Donor for the current year is calculated in Part IV. All combined return filers must complete Section A. Members that choose not to share their credit must also complete Section B.

### **Section A – To be completed by ALL combined return filers**

This section calculates the amount of credit allowable for the group. If a member chooses not to share their credit with the group, Section A must still be completed to ensure the credit allowed for the member does not exceed the amount that would otherwise be allowed against the group tax liability.

The amount of the credit calculated in this section cannot reduce the tax liability to an amount less than the aggregate statutory minimum tax of the group members.

**Line 19** – Combined groups claiming multiple credits must list any credits already applied to the group tax liability to ensure accuracy of the calculation for maximum credit allowable.

### **Section B**

This section is used to calculate the amount of credit allowable for members that choose not to share their credit with the group. Section B is completed based on the member's share of the group tax liability. The amount of the credit calculated in this section cannot reduce the tax liability to an amount less than \$2,000. The amount of the credit is also limited to the amount that would otherwise be allowed against the group tax liability if the member had been sharing the credit.

**Line 25** – Members claiming multiple credits must list any credits already applied to the member's tax liability to ensure accuracy of the calculation for maximum credit allowable.