

# CAUTION

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

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

2025  
CBT-100

DO NOT MAIL THIS FORM

New Jersey Corporation Business Tax Return  
For Tax Years Ending On or After July 31, 2025, Through June 30, 2026

Tax year beginning \_\_\_\_\_, \_\_\_\_\_, and ending \_\_\_\_\_, \_\_\_\_\_

Federal Employer I.D. Number	N.J. Corporation Number	State and date of incorporation _____ Date authorized to do business in New Jersey _____
Corporation name		Federal business activity code _____ Corporation books are in the care of _____ at _____ Phone Number ( _____ ) _____
Mailing Address		Check if applicable (see instructions): <input type="checkbox"/> Investment Company <input type="checkbox"/> Professional Corporation <input type="checkbox"/> Regulated Investment Company <input type="checkbox"/> Real Estate Investment Trust <input type="checkbox"/> Hybrid Corporation (see instructions) <input type="checkbox"/> Claiming P.L. 86-272 <input type="checkbox"/> Financial Business Corporation <input type="checkbox"/> Banking Corporation
City	State	ZIP Code
Check applicable return type: <input type="checkbox"/> Initial <input type="checkbox"/> Amended Enter Amended code: <input type="checkbox"/> If code 10, enter reason: _____		

1. Tax Base – Enter amount from line 4 of Schedule A, Part III.....	1.	XXXXXXXXXXXXXXXXXXXX
2. a. Amount of Tax – Multiply line 1 by the applicable tax rate (see instructions).....	2a.	XXXXXXXXXXXXXXXXXXXX
b. Enter the total minimum tax (see instructions) .....	2b.	XXXXXXXXXXXXXXXXXXXX
3. Tax Credits – Enter amount from Schedule A-3, Part I, line 39 (see instructions).....	3.	XXXXXXXXXXXXXXXXXXXX
4. CBT TAX LIABILITY – Subtract line 3 from the greater of line 2a or line 2b .....	4.	XXXXXXXXXXXXXXXXXXXX
5. Corporate Transit Fee – Multiply the amount on Schedule A, Part III, line 2a, 2b, or 2c (whichever is applicable) by 2.5% (see instructions).....	5.	XXXXXXXXXXXXXXXXXXXX
6. Tax Due – Add line 4 and line 5, if applicable (see instructions).....	6.	XXXXXXXXXXXXXXXXXXXX
7. Installment Payment – Only applies if line 6 is \$1,500 or less (see instructions).....	7.	XXXXXXXXXXXXXXXXXXXX
8. Professional Corporation Fees (from Schedule PC, Part II, line 7) .....	8.	XXXXXXXXXXXXXXXXXXXX
9. Total Tax and Professional Corporation Fees – Add lines 6, 7, and 8 .....	9.	XXXXXXXXXXXXXXXXXXXX
10. a. Payments and Credits (see instructions) .....	10a.	XXXXXXXXXXXXXXXXXXXX
b. Payments made by partnerships on behalf of taxpayer (include copies of all NJK-1s) .....	10b.	XXXXXXXXXXXXXXXXXXXX
c. Refundable Tax Credits from Schedule A-3, Part II, line 6 (see instructions) .....	10c.	XXXXXXXXXXXXXXXXXXXX
d. Total Payments and Credits – Add lines 10a, 10b, and 10c.....	10d.	XXXXXXXXXXXXXXXXXXXX
e. Amended Return Only: Refund previously issued from original return .....	10e.	XXXXXXXXXXXXXXXXXXXX
f. Net Payments and Credits – Subtract line 10e from line 10d .....	10f.	XXXXXXXXXXXXXXXXXXXX
11. Balance of Tax Due – If line 10f is less than line 9, subtract line 10f from line 9.....	11.	XXXXXXXXXXXXXXXXXXXX
12. Penalty and Interest Due (see instructions).....	12.	XXXXXXXXXXXXXXXXXXXX
13. Total Balance Due – Add line 11 and line 12 .....	13.	XXXXXXXXXXXXXXXXXXXX
14. Amount Overpaid – If line 10f is greater than the sum of lines 9 and 12, enter amount of overpayment.....	14.	XXXXXXXXXXXXXXXXXXXX
15. Amount of line 14 to be Refunded .....	15.	XXXXXXXXXXXXXXXXXXXX
16. Amount of line 14 to be Credited to 2026 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"/> 2025 or <input type="checkbox"/> 2026 .....	Unitary ID Number NU	17. XXXXXXXXXXXXXXXXXXXX

CERTIFICATION OF INACTIVITY (See Instructions)	If the corporation is inactive, page 1, the Annual General Questionnaire, and Schedules A (Parts I, II, and III), A-2, A-3, and A-4 must be completed. A corporate officer must sign and certify below: <input type="checkbox"/> By checking the box, 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.		
	(Date)	(Signature of Corporate Officer)	(Title)
SIGNATURE AND VERIFICATION (See Instructions)	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 N.J.S.A. 54:10A-14(a) and N.J.A.C. 18:7-11.17A, 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.		
	(Date)	(Signature of Duly Authorized Officer of Taxpayer)	(Title)
	(Date)	(Signature of Individual Preparing Return)	(Address) (Preparer's ID Number)
	(Name of Tax Preparer's Employer)	(Address)	(Employer's ID Number)

NAME AS SHOWN ON RETURN

FEDERAL ID NUMBER

**Annual General Questionnaire (See Instructions)****Part I** 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 the taxpayer, or did the same interests own beneficially, or control, a majority of the stock of the taxpayer and of one or more other corporations? ☐ 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. OR ☐ No.
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. OR ☐ 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. OR ☐ 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. 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. 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. OR ☐ No.
6. 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. 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. OR ☐ No.
7. 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 II, line 6, the difference between the net of such income and the amount of foreign taxes paid not previously deducted (include a rider).
8. Does the taxpayer have related parties or affiliates that file combined returns in New Jersey? ☐ Yes. OR ☐ No.
9. Does the taxpayer file as part of a group filing combined returns/reports in other states with corporations that either do not file New Jersey returns or file separate New Jersey returns? ☐ Yes. OR ☐ No.
10. Is the taxpayer part of a group that files a New Jersey combined return, but is excluded from the combined return? ☐ Yes. Provide information below. OR ☐ No.  
Name of the managerial member of the combined group: \_\_\_\_\_
11. 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? ☐ Yes. Include a rider detailing the information. OR ☐ No.  
For more information see Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 740-10, formerly FASB Interpretation No. 48 (FIN 48).
12. Does the taxpayer own or lease real or tangible property:
  - a. In New Jersey? ☐ Yes. OR ☐ No.
  - b. Outside New Jersey? ☐ Yes. Provide information below. OR ☐ No.  
List the states, political subdivisions, and foreign nations (as applicable): \_\_\_\_\_
13. What percentage of the taxpayer's worldwide property, real or tangible, is inside the United States? \_\_\_\_\_
14. Does the taxpayer have payroll:
  - a. In New Jersey? ☐ Yes. OR ☐ No.
  - b. Outside New Jersey? ☐ Yes. Provide information below. OR ☐ No.  
List the states, political subdivisions, and foreign nations (as applicable): \_\_\_\_\_
15. What percentage of the taxpayer's worldwide payroll is inside the United States? \_\_\_\_\_
16. Is 20% or more of either **or** both the taxpayer's property and payroll inside the United States? ☐ Yes. OR ☐ No.
17. Does the taxpayer own a disregarded entity or utilize a disregarded entity of a related party? ☐ Yes. Include a rider with the entity's name and tax ID number. OR ☐ No.
18. Did this entity purchase assets or merge/acquire an entity that was part of an F reorganization (I.R.C. Section 368(a)(1)(F))? ☐ Yes. Provide information below. OR ☐ No.  
Date of the purchase and ID number: \_\_\_\_\_

NAME AS SHOWN ON RETURN

FEDERAL ID NUMBER

**Annual General questionnaire (Continued)****Part II Regulated Investment Companies** (Riders must be provided where necessary)

1. Is this taxpayer registered and regulated under the Federal Investment Company Act of 1940 (54 Stat. 789, as amended)? ☐ Yes. Provide information below (include rider if necessary). ☐ No.

**Securities and Exchange Commission Information**

Registration Number	Registration Date

**IMPORTANT NOTE:** If the taxpayer's certificate under the Act was not obtained prior to the commencement of the period covered in the return or if such authority was not continued during such entire period, then the taxpayer is not entitled to report as a Regulated Investment Company.

2. Has the taxpayer satisfied the requirements of IRC § 852(a)? ☐ Yes OR ☐ No. If no, taxpayer cannot file as a Regulated Investment Company.
3. Every taxpayer seeking to report as a regulated investment company **MUST SUBMIT WITH THIS RETURN ITS PRINTED ANNUAL REPORT TO STOCKHOLDERS** for the period covered by this return together with all other stockholder reports issued by the company during such period.

NAME AS SHOWN ON RETURN

FEDERAL ID NUMBER

**Schedule A****Calculation of New Jersey Taxable Net Income (See instructions)**  
**Every corporation must complete Parts I, II, and III of this schedule.****Part I – Computation of Entire Net Income** (All data must match the federal pro forma or federal return, whichever is applicable.)

Income	
1. a. Gross receipts or sales .....	1a. XXXXXXXXXXXXXXXXXXXXXXXX
b. Returns and allowances .....	1b. XXXXXXXXXXXXXXXXXXXXXXXX
c. Total – Subtract line 1b from line 1a .....	1c. XXXXXXXXXXXXXXXXXXXXXXXX
2. Less: Cost of goods sold (from Schedule A-2, line 8) .....	2. XXXXXXXXXXXXXXXXXXXXXXXX
3. Gross profit – Subtract line 2 from line 1c .....	3. XXXXXXXXXXXXXXXXXXXXXXXX
4. Dividends and other inclusions .....	4. XXXXXXXXXXXXXXXXXXXXXXXX
5. Interest .....	5. XXXXXXXXXXXXXXXXXXXXXXXX
6. Gross rents .....	6. XXXXXXXXXXXXXXXXXXXXXXXX
7. Gross royalties .....	7. XXXXXXXXXXXXXXXXXXXXXXXX
8. Capital gain net income (include a copy of federal Schedule D) .....	8. XXXXXXXXXXXXXXXXXXXXXXXX
9. Net gain or (loss) (from federal Form 4797, include a copy) .....	9. XXXXXXXXXXXXXXXXXXXXXXXX
10. Other income (include schedule(s)) .....	10. XXXXXXXXXXXXXXXXXXXXXXXX
11. <b>Total Income</b> – Add lines 3 through 10 .....	11. XXXXXXXXXXXXXXXXXXXXXXXX
Deductions	
12. Compensation of officers (from Schedule F) .....	12. XXXXXXXXXXXXXXXXXXXXXXXX
13. Salaries and wages (less employment credits) .....	13. XXXXXXXXXXXXXXXXXXXXXXXX
14. Repairs (Do not include capital expenditures) .....	14. XXXXXXXXXXXXXXXXXXXXXXXX
15. Bad debts .....	15. XXXXXXXXXXXXXXXXXXXXXXXX
16. Rents .....	16. XXXXXXXXXXXXXXXXXXXXXXXX
17. Taxes .....	17. XXXXXXXXXXXXXXXXXXXXXXXX
18. Interest .....	18. XXXXXXXXXXXXXXXXXXXXXXXX
19. Charitable contributions .....	19. XXXXXXXXXXXXXXXXXXXXXXXX
20. Depreciation (from federal Form 4562, include a copy) less depreciation claimed elsewhere on return .....	20. XXXXXXXXXXXXXXXXXXXXXXXX
21. Depletion .....	21. XXXXXXXXXXXXXXXXXXXXXXXX
22. Advertising .....	22. XXXXXXXXXXXXXXXXXXXXXXXX
23. Pension, profit-sharing plans, etc .....	23. XXXXXXXXXXXXXXXXXXXXXXXX
24. Employee benefit programs .....	24. XXXXXXXXXXXXXXXXXXXXXXXX
25. Energy efficient commercial buildings deduction (from federal Form 7205, include a copy) .....	25. XXXXXXXXXXXXXXXXXXXXXXXX
26. Other deductions (include schedule) .....	26. XXXXXXXXXXXXXXXXXXXXXXXX
27. <b>Total Deductions</b> – Add lines 12 through 26 .....	27. XXXXXXXXXXXXXXXXXXXXXXXX
28. Taxable income before federal net operating loss deductions and federal special deductions – Subtract line 27 from line 11 (Must agree with line 28, page 1 of the Unconsolidated federal Form 1120, or the appropriate line of any other federal corporate return filed) (See instructions) .....	28. XXXXXXXXXXXXXXXXXXXXXXXX

**Part II – New Jersey Modifications to Entire Net Income**

1. Taxable income/(loss) before federal net operating loss deductions and special deductions (from Schedule A, Part I, line 28) .....	1. XXXXXXXXXXXXXXXXXXXXXXXX
Additions	
2. Other federally exempt income (see instructions) .....	2. XXXXXXXXXXXXXXXXXXXXXXXX
3. Interest on federal, state, municipal, and other obligations .....	3. XXXXXXXXXXXXXXXXXXXXXXXX
4. New Jersey State and other states' taxes deducted in line 1 (see instructions) .....	4. XXXXXXXXXXXXXXXXXXXXXXXX
5. Depreciation modification being added to income (from Schedule S) .....	5. XXXXXXXXXXXXXXXXXXXXXXXX
6. Other additions. Explain on separate rider (see instructions) .....	6. XXXXXXXXXXXXXXXXXXXXXXXX
7. <b>Taxable Income/(Loss)</b> – Add lines 1 through 6 .....	7. XXXXXXXXXXXXXXXXXXXXXXXX
Deductions	
8. Dividend Exclusion (from Schedule R, line 9) .....	8. XXXXXXXXXXXXXXXXXXXXXXXX
9. Depreciation modification being subtracted from income (from Schedule S) .....	9. XXXXXXXXXXXXXXXXXXXXXXXX
10. Previously Taxed Dividends (from Schedule PT) .....	10. XXXXXXXXXXXXXXXXXXXXXXXX
11. International Banking Facility Deduction (IBF) .....	11. XXXXXXXXXXXXXXXXXXXXXXXX
12. I.R.C. § 78 Gross-up (not deducted/subtracted elsewhere) .....	12. XXXXXXXXXXXXXXXXXXXXXXXX
13. a. Elimination of nonoperational activity (from Schedule O, Part I) .....	13a. XXXXXXXXXXXXXXXXXXXXXXXX
b. Elimination of nonunitary partnership activity (from Schedule P-1, Part II, line 4) .....	13b. XXXXXXXXXXXXXXXXXXXXXXXX
14. Cannabis Licensee Deduction .....	14. XXXXXXXXXXXXXXXXXXXXXXXX
15. Other deductions. Explain on a separate rider (see instructions) .....	15. XXXXXXXXXXXXXXXXXXXXXXXX
16. <b>Total deductions</b> – Add line 8 through line 15 .....	16. XXXXXXXXXXXXXXXXXXXXXXXX

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**Schedule A****Calculation of New Jersey Taxable Net Income (See instructions)**  
**Every corporation must complete Parts I, II, and III of this schedule.****Taxable Net Income/(Loss) Calculation**

17. Entire net income/(loss) for New Jersey purposes – Subtract line 16 from line 7 .....	17.	XXXXXXXXXXXXXXXXXXXXXXX
18. Allocation factor from Schedule J, line 8 (if all receipts were derived from only New Jersey sources, enter 1.000000) .....	18.	XXXXXXXXXXXXXXXXXXXXXXX
19. Allocated entire net income/(loss) before net operating loss deductions – Multiply line 17 by line 18 (if zero or less, enter zero on line 21) .....	19.	XXXXXXXXXXXXXXXXXXXXXXX
20. Net operating loss (NOL) deduction (from Form 500, Section C, line 3) (Amount entered cannot be more than amount on line 19) .....	20.	XXXXXXXXXXXXXXXXXXXXXXX
21. Taxable net income – Subtract line 20 from line 19 .....	21.	XXXXXXXXXXXXXXXXXXXXXXX

Did the taxpayer have any discharge of indebtedness excluded from federal taxable income in the current tax year pursuant to subparagraph (A), (B), or (C) of paragraph (1) of subsection (a) of IRC § 108 ☐ Yes. See instructions for Form 500. OR ☐ No.

**Part III – Computation of New Jersey Tax Base**

1. Enter taxable net income from Schedule A, Part II, line 21 .....	1.	XXXXXXXXXXXXXXXXXXXXXXX
2. a. Investment Company – Enter 40% of line 1 .....	2a.	XXXXXXXXXXXXXXXXXXXXXXX
b. Real Estate Investment Trust – Enter 4% of line 1 .....	2b.	XXXXXXXXXXXXXXXXXXXXXXX
c. All Others – Enter the amount from line 1 .....	2c.	XXXXXXXXXXXXXXXXXXXXXXX
3. a. New Jersey Nonoperational Income (from Schedule O, Part III) (if zero or less, enter zero) .....	3a.	XXXXXXXXXXXXXXXXXXXXXXX
b. Nonunitary Partnership Income (from Schedule P-1, Part II, line 5) (if zero or less, enter zero) .....	3b.	XXXXXXXXXXXXXXXXXXXXXXX
4. Tax Base – Add lines 3a and 3b to line 2a, 2b, or 2c, whichever is applicable. Enter total here and on line 1, page 1 .....	4.	XXXXXXXXXXXXXXXXXXXXXXX

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

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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.	XXXXXXXXXXXXXXXXXXXXX
2. Angel Investor Tax Credit from Form 321 .....	2.	XXXXXXXXXXXXXXXXXXXXX
3. Business Employment Incentive Program Tax Credit from Form 324 .....	3.	XXXXXXXXXXXXXXXXXXXXX
4. Pass-Through Business Alternative Income Tax Credit from Form 329 .....	4.	XXXXXXXXXXXXXXXXXXXXX
5. Urban Enterprise Zone Investment Tax Credit from Form 301 .....	5.	XXXXXXXXXXXXXXXXXXXXX
6. Redevelopment Authority Project Tax Credit from Form 302 .....	6.	XXXXXXXXXXXXXXXXXXXXX
7. Manufacturing Equipment and Employment Investment Tax Credit from Form 305 .....	7.	XXXXXXXXXXXXXXXXXXXXX
8. Research and Development Tax Credit from Form 306 .....	8.	XXXXXXXXXXXXXXXXXXXXX
9. Neighborhood Revitalization State Tax Credit from Form 311 .....	9.	XXXXXXXXXXXXXXXXXXXXX
10. Effluent Equipment Tax Credit from Form 312 .....	10.	XXXXXXXXXXXXXXXXXXXXX
11. Economic Recovery Tax Credit from Form 313 .....	11.	XXXXXXXXXXXXXXXXXXXXX
12. AMA Tax Credit from Form 315 .....	12.	XXXXXXXXXXXXXXXXXXXXX
13. Business Retention and Relocation Tax Credit from Form 316 .....	13.	XXXXXXXXXXXXXXXXXXXXX
14. Sheltered Workshop Tax Credit from Form 317 .....	14.	XXXXXXXXXXXXXXXXXXXXX
15. Urban Transit Hub Tax Credit from Form 319 .....	15.	XXXXXXXXXXXXXXXXXXXXX
16. Grow NJ Tax Credit from Form 320 .....	16.	XXXXXXXXXXXXXXXXXXXXX
17. Wind Energy Facility Tax Credit from Form 322 .....	17.	XXXXXXXXXXXXXXXXXXXXX
18. Residential Economic Redevelopment and Growth Tax Credit from Form 323 .....	18.	XXXXXXXXXXXXXXXXXXXXX
19. Public Infrastructure Tax Credit from Form 325 .....	19.	XXXXXXXXXXXXXXXXXXXXX
20. Drug Donation Program Tax Credit from Form 326 .....	20.	XXXXXXXXXXXXXXXXXXXXX
21. Film and Digital Media Tax Credit from Form 327 .....	21.	XXXXXXXXXXXXXXXXXXXXX
22. Tax Credit for Employers of Employees With Impairments from Form 328 .....	22.	XXXXXXXXXXXXXXXXXXXXX
23. Apprenticeship Program Tax Credit from Form 330 .....	23.	XXXXXXXXXXXXXXXXXXXXX
24. Tax Credit for Employer of Organ/Bone Marrow Donor from Form 331 .....	24.	XXXXXXXXXXXXXXXXXXXXX
25. Tiered Subsidiary Dividend Pyramid Tax Credit from Form 332 .....	25.	XXXXXXXXXXXXXXXXXXXXX
26. Innovation Evergreen Fund Tax Credit from Form 334 .....	26.	XXXXXXXXXXXXXXXXXXXXX
27. Unit Concrete Products Tax Credit from Form 335 .....	27.	XXXXXXXXXXXXXXXXXXXXX
28. Food Desert Relief Tax Credit from Form 336 .....	28.	XXXXXXXXXXXXXXXXXXXXX
29. Low Embodied Carbon Concrete Tax Credit from Form 337 .....	29.	XXXXXXXXXXXXXXXXXXXXX
30. Historic Property Reinvestment Tax Credit from Form 338 .....	30.	XXXXXXXXXXXXXXXXXXXXX
31. Emerge Program Tax Credit from Form 339 .....	31.	XXXXXXXXXXXXXXXXXXXXX
32. Brownfields Redevelopment Incentive Program Tax Credit from Form 340 .....	32.	XXXXXXXXXXXXXXXXXXXXX
33. Aspire Program Tax Credit from Form 341 .....	33.	XXXXXXXXXXXXXXXXXXXXX
34. Cultural Arts Program Tax Credit from Form 342 .....	34.	XXXXXXXXXXXXXXXXXXXXX
35. Next New Jersey Program Tax Credit from Form 343 .....	35.	XXXXXXXXXXXXXXXXXXXXX
36. NJHMFA Project Financing Tax Credit Program from Form 344 .....	36.	XXXXXXXXXXXXXXXXXXXXX
37. Next New Jersey Manufacturing Program Tax Credit from Form 345 .....	37.	XXXXXXXXXXXXXXXXXXXXX
38. Other Tax Credit (see instructions) .....	38.	XXXXXXXXXXXXXXXXXXXXX
39. Total tax credits – Add lines 1 through 38. Enter here and on page 1, line 3 .....	39.	XXXXXXXXXXXXXXXXXXXXX

**Part II – Refundable Tax Credits**

1. Refundable portion of New Jobs Investment Tax Credit from Form 304 .....	1.	XXXXXXXXXXXXXXXXXXXXX
2. Refundable portion of Angel Investor Tax Credit from Form 321 .....	2.	XXXXXXXXXXXXXXXXXXXXX
3. Refundable portion of Business Employment Incentive Program Tax Credit from Form 324 .....	3.	XXXXXXXXXXXXXXXXXXXXX
4. Refundable portion Pass-Through Business Alternative Income Tax Credit from Form 329 .....	4.	XXXXXXXXXXXXXXXXXXXXX
5. Other Tax Credit to be refunded .....	5.	XXXXXXXXXXXXXXXXXXXXX
6. Total amount of tax credits to be refunded. Enter here and on page 1, line 10c .....	6.	XXXXXXXXXXXXXXXXXXXXX

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**Schedule A-4****Summary Schedule (See Instructions)**

<b>PNOL Deduction Carryover</b> 1. Form 500, Section A, line 5 minus line 7..		1.	XXXXXXXXXXXXXXXXXX	<b>Schedule O Information</b> 6. New Jersey's Taxable Portion from Schedule O, Part III, line 31 .....		6.	XXXXXXXXXXXXXXXXXX
<b>Post Allocation NOL Carryover</b> 2. Form 500, Section B, line 6 minus line 15		2.	XXXXXXXXXXXXXXXXXX	<b>Dividend Exclusion Information</b> 7. Dividends from 80% or more owned subsidiaries from Schedule R, line 4...		7.	XXXXXXXXXXXXXXXXXX
<b>Schedule J Information</b> 3. Total New Jersey receipts from Sched- ule J, line 6.....		3.	XXXXXXXXXXXXXXXXXX	8. Dividends from 50% to below 80% subsidiaries from Schedule R, line 6...		8.	XXXXXXXXXXXXXXXXXX
4. Total receipts from all sales, services, rentals, royalties, and other business transactions everywhere from Sched- ule J, line 7 .....		4.	XXXXXXXXXXXXXXXXXX	9. 5% Claw-back from Schedule R, line 8		9.	XXXXXXXXXXXXXXXXXX
5. Allocation Factor from Schedule J, line 8		5.	XXXXXXXXXXXXXXXXXX	10. Dividend Exclusion from Schedule R, line 9.....		10.	XXXXXXXXXXXXXXXXXX



**Balance sheet as of \_\_\_\_\_, \_\_\_\_\_**

Assets		Beginning of Tax Year	End of Tax Year
1.	Cash .....	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
2.	Trade notes and accounts receivable .....	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
	a. Reserve for bad debts .....	(XXXXXXXXXXXXXXXXXXXX)	(XXXXXXXXXXXXXXXXXXXX)
3.	Loans to stockholders/affiliates .....	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
4.	Stock of subsidiaries .....	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
5.	Corporate stocks .....	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
6.	Bonds, mortgages, and notes .....	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
7.	New Jersey state and local government obligations .....	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
8.	All other government obligations .....	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
9.	Patents and copyrights .....	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
10.	Deferred charges .....	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
11.	Goodwill .....	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
12.	All other intangible personal property (itemize) .....	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
13.	<i>Total intangible personal property</i> (total lines 1 to 12) .....	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
14.	Land .....	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
15.	Buildings and other improvements .....	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
	a. Less accumulated depreciation .....	(XXXXXXXXXXXXXXXXXXXX)	(XXXXXXXXXXXXXXXXXXXX)
16.	Machinery and equipment .....	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
	a. Less accumulated depreciation .....	(XXXXXXXXXXXXXXXXXXXX)	(XXXXXXXXXXXXXXXXXXXX)
17.	Inventories .....	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
18.	All other tangible personalty (net) (itemize on rider) .....	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
19.	<i>Total real and tangible personal property</i> (total lines 14 to 18) .....	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
20.	Total assets (add lines 13 and 19) .....	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
<b>Liabilities and Stockholder's Equity</b>			
21.	Accounts payable .....	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
22.	Mortgages, notes, bonds payable in less than 1 year (incl. schedule) ..	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
23.	Other current liabilities (include schedule) .....	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
24.	Loans from stockholders/affiliates .....	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
25.	Mortgages, notes, bonds payable in 1 year or more (include schedule)	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
26.	Other liabilities (include schedule) .....	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
27.	Capital stock: (a) Preferred stock .....	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
	(b) Common stock .....	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
28.	Paid-in or capital surplus .....	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
29.	Retained earnings – appropriated (include schedule) .....	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
30.	Retained earnings – unappropriated .....	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
31.	Adjustments to shareholders' equity (include schedule) .....	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
32.	Less cost of treasury stock .....	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
33.	Total liabilities and stockholder's equity (total lines 21 to 32) .....	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX

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**Schedule F****Corporate Officers – General Information and Compensation (See Instructions)**

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	
XXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXXXXXXXXXXXXXXXXXXXX
XXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXXXXXXXXXXXXXXXXXXXX
XXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXXXXXXXXXXXXXXXXXXXX
XXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXXXXXXXXXXXXXXXXXXXX
XXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXXXXXXXXXXXXXXXXXXXX
XXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXXXXXXXXXXXXXXXXXXXX
XXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXXXXXXXXXXXXXXXXXXXX
XXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXXXXXXXXXXXXXXXXXXXX
a. Total compensation of officers .....							XXXXXXXXXXXXXXXXXXXXXXX
b. Less: Compensation of officers claimed elsewhere on the return .....							XXXXXXXXXXXXXXXXXXXXXXX
c. Balance of compensation of officers (include here and on Schedule A, Part I, line 12) .....							XXXXXXXXXXXXXXXXXXXXXXX

**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	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
2. Other States & U.S. Possessions	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
3. City and Local Taxes	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
4. Taxes Paid to Foreign Countries*	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
5. Total	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
6. Combine lines 5(a) and 5(b)		XXXXXXXXXX				
7. Sales & Use Taxes Paid by a Utility Vendor		XXXXXXXXXX				
8. Add lines 6 and 7		XXXXXXXXXX				
9. Federal Taxes				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
10. Total (combine line 5 and line 9)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX

\* 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 II, line 17, Form CBT-100, must complete Schedule J.

**Services are sourced based on market sourcing.**

Receipts	Amounts (omit cents)
1. From sales of tangible personal property shipped to points within New Jersey .....	1. XXXXXXXXXXXXXXXXXXXX
2. From services if the benefit of the service is received in New Jersey .....	2. XXXXXXXXXXXXXXXXXXXX
3. From rentals of property situated in New Jersey .....	3. XXXXXXXXXXXXXXXXXXXX
4. From royalties for the use in New Jersey of patents, copyrights, and trademarks .....	4. XXXXXXXXXXXXXXXXXXXX
5. All other business receipts earned in New Jersey (See instructions) .....	5. XXXXXXXXXXXXXXXXXXXX
6. Total New Jersey receipts (Total of lines 1 through 5) .....	6. XXXXXXXXXXXXXXXXXXXX
7. Total receipts from all sales, services, rentals, royalties, and other business transactions everywhere .....	7. XXXXXXXXXXXXXXXXXXXX
8. Allocation Factor (Percentage in New Jersey) (Divide line 6 by line 7). Carry the fraction 6 decimal places. Do not express as a percent. Include here and on Schedule A, Part II, line 18 .....	8. XXXXXXXXXXXXXXXXXXXX

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**Schedule P-1 Partnership Investment Analysis (See Instructions)****Part I – Partnership Information**

(1) Partnership, LLC, or Other Entity Information		(2) Date and State where Organized	(3) Percentage of Ownership	(4) Limited Partner      General Partner		(5) Tax Accounting Method		(6) New Jersey Nexus		(7) Tax Payments Made on Behalf of Taxpayer by Partnerships
Name	Federal ID Number					Flow Through	Separate Accounting*	Yes	No	
XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXX	XXXXX	XXXXXXXX	XXXXXXXX	XX	XX	XXXXXXXXXXXXXXXXXX
XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXX	XXXXX	XXXXXXXX	XXXXXXXX	XX	XX	XXXXXXXXXXXXXXXXXX
XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXX	XXXXX	XXXXXXXX	XXXXXXXX	XX	XX	XXXXXXXXXXXXXXXXXX
XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXX	XXXXX	XXXXXXXX	XXXXXXXX	XX	XX	XXXXXXXXXXXXXXXXXX
XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXX	XXXXX	XXXXXXXX	XXXXXXXX	XX	XX	XXXXXXXXXXXXXXXXXX
XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXX	XXXXX	XXXXXXXX	XXXXXXXX	XX	XX	XXXXXXXXXXXXXXXXXX
XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXX	XXXXX	XXXXXXXX	XXXXXXXX	XX	XX	XXXXXXXXXXXXXXXXXX
XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXX	XXXXX	XXXXXXXX	XXXXXXXX	XX	XX	XXXXXXXXXXXXXXXXXX
Enter total of column 7 here and on page 1, line 10b.....										XXXXXXXXXXXXXXXXXX

\*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. XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
2. XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
3. XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
4. Total column 2. Enter amount here and Schedule A, Part II, line 13b.....	XXXXXXXXXXXXXXXXXXXX		
5. Total column 4. Enter amount here and Schedule A, Part III, line 3b.....	XXXXXXXXXXXXXXXXXXXX		

If additional space is needed, include a rider.

**Schedule PC****Per Capita Licensed Professional Fee (See Instructions)**

- 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.
- 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. XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
2. XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
3. XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
4. XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
5. XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX

**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.	XXXXXXXXXXXXXXXXXXXX
2. Enter number of nonresident professionals without physical nexus with New Jersey _____ x \$150 x allocation factor of the PC .....	2.	XXXXXXXXXXXXXXXXXXXX
3. Total Fee Due – Add line 1 and line 2.....	3.	XXXXXXXXXXXXXXXXXXXX
4. Installment Payment – 50% of line 3.....	4.	XXXXXXXXXXXXXXXXXXXX
5. Total Fee Due (line 3 plus line 4).....	5.	XXXXXXXXXXXXXXXXXXXX
6. Less prior year 50% installment payment and credit (if applicable) .....	6.	(XXXXXXXXXXXXXXXXXXXX)
7. Balance of Fee Due (line 5 minus line 6). If the result is zero or more, include the amount here and on Form CBT-100, page 1, line 8 .....	7.	XXXXXXXXXXXXXXXXXXXX
8. Credit to next year's Professional Corporation Fee (if line 7 is less than zero, enter the amount here).....	8.	XXXXXXXXXXXXXXXXXXXX

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**Schedule R Dividend Exclusion (See Instructions)**

1. Enter the total dividends and deemed dividends reported on Schedule A.....	1.	XXXXXXXXXXXXXXXXXX
2. Enter amount from Schedule PT, Section D, line 3 .....	2.	XXXXXXXXXXXXXXXXXX
3. Dividends eligible for dividend exclusion – Subtract line 2 from line 1 .....	3.	XXXXXXXXXXXXXXXXXX
4. Dividends included in line 3 from 80% or more owned subsidiaries.....	4.	XXXXXXXXXXXXXXXXXX
5. Dividends included in line 3 from 50% but less than 80% owned subsidiaries .....	5.	XXXXXXXXXXXXXXXXXX
6. Multiply line 5 by 50%.....	6.	XXXXXXXXXXXXXXXXXX
7. Add line 4 and line 6.....	7.	XXXXXXXXXXXXXXXXXX
8. Multiply line 3 by 5% .....	8.	XXXXXXXXXXXXXXXXXX
9. Dividend Exclusion: Subtract line 8 from line 7. Enter the result here and on Schedule A, Part II, line 8 .....	9.	XXXXXXXXXXXXXXXXXX

**Schedule S Depreciation and Safe Harbor Leasing (See Instructions)****Part I – From Federal Form 4562**

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

**Include Federal Form 4562 and Federal Depreciation Worksheet**

Modification at Schedule A, Part II, line 5 or line 9 – Depreciation and Certain Safe Harbor Lease Transactions

8. Prior year New Jersey depreciation (see instructions) .....	8.	XXXXXXXXXXXXXXXXXX
9. Current year New Jersey depreciation. Enter total from Depreciation Worksheet I, line 10.....	9.	XXXXXXXXXXXXXXXXXX
10. Total New Jersey depreciation. Add lines 8 and 9 .....	10.	XXXXXXXXXXXXXXXXXX
11. IRC § 179 limitation – Enter the lesser of line 1 or \$25,000.....	11.	XXXXXXXXXXXXXXXXXX
12. Accumulated MACRS or bonus depreciation over accumulated New Jersey depreciation on physical disposal of recovery property. Enter total from Depreciation Worksheet II.....	12.	XXXXXXXXXXXXXXXXXX
13. Other additions (include an explanation/reconciliation).....	13.	XXXXXXXXXXXXXXXXXX
14. Affordable housing depreciation (include an explanation/reconciliation).....	14.	XXXXXXXXXXXXXXXXXX
15. Other deductions (include an explanation/reconciliation).....	15.	XXXXXXXXXXXXXXXXXX
16. <b>ADJUSTMENT</b> – Add lines 7 and 13. Subtract lines 10, 11, 14, and 15. If line 12 is positive, add line 12 to the result. If line 12 is negative, subtract line 12 from the result. (If line 16 is positive, enter at Schedule A, Part II, line 5. If line 16 is negative, enter at Schedule A, Part II, line 9) .....	16.	XXXXXXXXXXXXXXXXXX

**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 II, line 1 .....	1.	XXXXXXXXXXXXXXXXXX
2. Federal depreciation for assets placed in service after January 1, 1998 .....	2.	XXXXXXXXXXXXXXXXXX
3. Net – Subtract line 2 from line 1 .....	3.	XXXXXXXXXXXXXXXXXX
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.	XXXXXXXXXXXXXXXXXX
b. Excess book depreciable basis over federal tax basis as of December 31, 1997 .....	4b.	XXXXXXXXXXXXXXXXXX
c. Less accumulated federal basis for all Single Asset Account property sold, retired or disposed of to date...	4c.	XXXXXXXXXXXXXXXXXX
d. Total (line 4a plus line 4b less line 4c).....	4d.	XXXXXXXXXXXXXXXXXX
5. New Jersey Depreciation – Divide line 4d by 30 .....	5.	XXXXXXXXXXXXXXXXXX
6. New Jersey Adjustment		
a. Depreciation adjustment for assets placed in service prior to Jan. 1, 1998 – Subtract line 5 from line 3 ...	6a.	XXXXXXXXXXXXXXXXXX
b. Special bonus depreciation adjustment from Schedule S, Part I, line 16 (see instructions) .....	6b.	XXXXXXXXXXXXXXXXXX
7. Total Adjustment – Add lines 6a and 6b and enter the result. (If line 7 is positive, enter at Schedule A, Part II, line 5. If line 7 is negative, enter as a positive number at Schedule A, Part II, line 9) .....	7.	XXXXXXXXXXXXXXXXXX

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**New Jersey Depreciation Worksheet I (See instructions)**

(A) Classification of Property		(B) Basis for Depreciation	(C) Bonus Depreciation (30% or 50%)	(D) Convention	(E) Method	(F) Federal Depreciation Deduction	(G) New Jersey Depreciation Deduction (See Instructions)
1.	3-year property	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
2.	5-year property	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
3.	7-year property	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
4.	10-year property	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
5.	15-year property	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
6.	20-year property	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
7.	25-year property	XXXXXXXXXXXXXX			XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
8.	Residential rental property	XXXXXXXXXXXXXX			XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
9.	Nonesidential rental property	XXXXXXXXXXXXXX			XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
10.	Total Column G (Enter amount on Schedule S, Part I, line 9) .....						XXXXXXXXXXXXXX

**New Jersey Depreciation Worksheet II – Disposal of Recovery Property (See Instructions)**

	(A) Description of Property	(B) Date Acquired: month, day, year	(C) Date Sold: month, day, year	(D) Federal Depreciation	(E) New Jersey Depreciation	(F) Excess/Deficiency
1.	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
2.	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
3.	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
4.	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
5.	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
6.	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
7.	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
8.	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
9.	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
10.	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
11.	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
12.	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
13.	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
14.	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
15.	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
16.	Total Column F (Enter amount on Schedule S, Part I, line 12) .....					XXXXXXXXXXXXXX

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**Form 500****Computation of the 2025 Post Allocation Net Operating Loss (NOL) and  
Prior Net Operating Loss Conversion Carryover (PNOL) Deductions (See Instructions)****Section A – Computation of Prior Net Operating Losses (PNOL) Deduction** from periods ending PRIOR to July 31, 2019

Complete this section only if the allocated entire net income/(loss) on Schedule A, Part II, line 19 is positive (income).

1. Prior Net Operating Loss Conversion Carryover (PNOL) – Enter the total of Worksheet 500-P, Part II, column 3.....	1.	XXXXXXXXXXXXXXXXXX
2. Enter the portion of line 1 previously deducted .....	2.	XXXXXXXXXXXXXXXXXX
3. Enter the portion of line 1 that expired.....	3.	XXXXXXXXXXXXXXXXXX
4. Enter any discharge of indebtedness excluded from federal taxable income in the current tax period pursuant to subparagraph (A), (B), or (C) of paragraph (1) of subsection (a) of IRC § 108*.....	4.	XXXXXXXXXXXXXXXXXX
5. PNOL available in the current tax year – Subtract lines 2, 3, and 4 from line 1.....	5.	XXXXXXXXXXXXXXXXXX
6. Enter the allocated net income from Schedule A, Part II, line 19 (if zero or less, enter zero) .....	6.	XXXXXXXXXXXXXXXXXX
7. <b>Current tax year's PNOL deduction</b> – Enter the lesser of line 5 or line 6 here and on Section B, line 8 and Section C, line 1 .....	7.	XXXXXXXXXXXXXXXXXX

\* If the allocated discharge of indebtedness exceeds the amount of PNOL that is available and the taxpayer has post allocation net operating loss carryover in Form 500 Section B, carry the remaining balance to line 5 of Section B.

**Section B – Post Allocation Net Operating Losses (NOLs) For Tax Years Ending ON AND AFTER July 31, 2019****Check the box** next to each period if the unused, unexpired, post allocation NOL carryovers are from a tax period in which the taxpayer was a taxable member on a New Jersey combined return. **Otherwise, leave the box blank.**

1. Allocated Net Operating Loss Carryover – See instructions.		
a. Return Period Ending <input type="checkbox"/> .....	1a.	XXXXXXXXXXXXXXXXXX
b. Return Period Ending <input type="checkbox"/> .....	1b.	XXXXXXXXXXXXXXXXXX
c. Return Period Ending <input type="checkbox"/> .....	1c.	XXXXXXXXXXXXXXXXXX
d. Return Period Ending <input type="checkbox"/> .....	1d.	XXXXXXXXXXXXXXXXXX
e. Return Period Ending <input type="checkbox"/> .....	1e.	XXXXXXXXXXXXXXXXXX
f. Return Period Ending <input type="checkbox"/> .....	1f.	XXXXXXXXXXXXXXXXXX
g. Return Period Ending <input checked="" type="checkbox"/> .....	1g.	XXXXXXXXXXXXXXXXXX
h. Return Period Ending <input checked="" type="checkbox"/> .....	1h.	XXXXXXXXXXXXXXXXXX
i. Return Period Ending <input type="checkbox"/> .....	1i.	XXXXXXXXXXXXXXXXXX
j. Return Period Ending <input type="checkbox"/> .....	1j.	XXXXXXXXXXXXXXXXXX
2. Total Post Allocation Net Operating Losses (NOLs) – Add lines 1a through 1j .....	2.	XXXXXXXXXXXXXXXXXX
3. Portion of line 2 previously deducted.....	3.	XXXXXXXXXXXXXXXXXX
4. Portion of line 2 that expired (after 20 privilege periods).....	4.	XXXXXXXXXXXXXXXXXX
5. Enter the amount of any adjustments required under provisions of the federal Internal Revenue Code (see instructions).....	5.	XXXXXXXXXXXXXXXXXX
6. Post Allocation NOLs available for current tax year – Subtract lines 3, 4, and 5 from line 2.....	6.	XXXXXXXXXXXXXXXXXX
7. Enter Allocated Entire Net Income Before Net Operating Loss Deductions from Schedule A, Part II, line 19.....	7.	XXXXXXXXXXXXXXXXXX
8. Enter the PNOL claimed on Section A, line 7 .....	8.	XXXXXXXXXXXXXXXXXX
9. Taxable Net Income subject to Post-Allocation Net Operating Loss (NOL) deduction – Subtract line 8 from line 7 (if zero or less, enter zero here and on Section C, line 2, and continue with Section C line 3).....	9.	XXXXXXXXXXXXXXXXXX
10. Portion of line 6 generated for privilege periods ending on and after July 31, 2019, but beginning before August 1, 2023 .....	10.	XXXXXXXXXXXXXXXXXX
11. Portion of line 6 generated for privilege periods beginning after July 31, 2023.....	11.	XXXXXXXXXXXXXXXXXX
12. Subtract line 10 from line 9.....	12.	XXXXXXXXXXXXXXXXXX
13. Enter 80% of line 12 .....	13.	XXXXXXXXXXXXXXXXXX
14. Add line 10 to the lesser of line 11 or line 13.....	14.	XXXXXXXXXXXXXXXXXX
15. Amount of current year NOL deduction. Enter the lesser of line 9 or line 14 here and on Section C, line 2.....	15.	XXXXXXXXXXXXXXXXXX

**Section C – Total Net Operating Loss Deduction**

1. Current tax year's PNOL deduction (from Section A, line 7) .....	1.	XXXXXXXXXXXXXXXXXX
2. Current tax year's NOL deduction (from Section B, line 15).....	2.	XXXXXXXXXXXXXXXXXX
3. Total Net Operating Losses used in current tax year – Add lines 1 and 2. Enter here and on Schedule A, Part II, line 20 .....	3.	XXXXXXXXXXXXXXXXXX

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**WORKSHEET**  
**500-P**
**NEW JERSEY CORPORATION BUSINESS TAX**  
**Prior Net Operating Loss Conversion Worksheet**

Use this worksheet to calculate the converted prior net operating losses for use  
for tax years ending on and after July 31, 2019. **(See Instructions)**

**NOTE:** This is used to calculate your converted prior net operating losses from pre-allocated net operating loss carryovers to post-allocated net operating loss carryovers for the last tax periods ending before July 31, 2019. Use the allocation factor calculated on Schedule J in the last tax period ending prior to July 31, 2019, for Part I. This is the taxpayer's base year allocation factor for the last tax period ending before July 31, 2019, pursuant to N.J.S.A. 54:10A-4(u). **Submit a copy of this worksheet to substantiate calculations and to determine usable amounts for future years.** If more space is needed, enclose a rider listing the information.

**Part I**

Allocation Factor For The Last Tax Period Ending Prior to July 31, 2019 (from Schedule J).....

XXXXXXXXXXXXXXXXXX

**Part II**

Column 1	Column 2	Column 3
Tax Period Ending	Prior Net Operating Losses (see instructions)	Converted Prior Net Operating Loss Carryover Multiply line I, Part I by amount in column 2, Part II
1. XXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
2. XXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
3. XXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
4. XXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
5. XXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
6. XXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
7. XXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
8. XXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
9. XXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
10. XXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
11. XXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
12. XXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
13. XXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
14. XXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
15. XXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
16. XXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
17. XXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
18. XXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
19. XXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
20. XXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX

Enclose a Copy with Tax Return