CAUTION

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

This document also includes the Shareholder Jurisdictional Consent, Schedule SJC.

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

2025
CBT-100S

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 _____, ____

The Corporate Transit Fee enacted under P.L. 2024, c.20 does not apply to New Jersey S corporations.

Federal Employer I.D. Number	N.J. Corporation Number	Date of federal S Corporation election
Corporation name		State and date of incorporation
		Date authorized to do business in New Jersey
Mailing Address		Federal business activity code
		Corporation books are in the care of
City State ZIP Code		at
		Phone Number (_____)

Check applicable return type: ☐ Initial ☐ Amended
Enter Amended code: ☐☐ If code 10, enter reason: _____

Check if applicable (see instructions):
☐ Professional Corporation
☐ Claiming P.L. 86-272
☐ Taxpayer owns Qualified Subchapter S Subsidiary

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.	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 (from Schedule A-3, Part I, line 39) (see instructions)	3.	XXXXXXXXXXXXXXXXXXXX
4.	Tax Liability – Subtract line 3 from the greater of line 2a or line 2b	4.	XXXXXXXXXXXXXXXXXXXX
5.	a. Multiply $1,500 by the number of entities included in this return (see instructions)	5a.	XXXXXXXXXXXXXXXXXXXX
	b. Installment Payment (only applies if line 4 is less than or equal to line 5a – see instructions)	5b.	XXXXXXXXXXXXXXXXXXXX
6.	Professional Corporation Fees (Schedule PC, Part II, line 7)	6.	XXXXXXXXXXXXXXXXXXXX
7.	Total Tax and Professional Corporation Fees (add lines 4, 5b, 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 6) (see instructions)	8c.	XXXXXXXXXXXXXXXXXXXX
	d. Total Payments and Credits – Add lines 8a, 8b, and 8c	8d.	XXXXXXXXXXXXXXXXXXXX
	e. Amended Return Only: Refund previously issued from original return	8e.	XXXXXXXXXXXXXXXXXXXX
	f. Net Payments and Credits – Subtract line 8e from line 8d	8f.	XXXXXXXXXXXXXXXXXXXX
9.	Balance of Tax Due – If line 8f is less than line 7, subtract line 8f 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.	a. Gross Income Tax paid on behalf of nonconsenting shareholders (see instructions)	11a.	XXXXXXXXXXXXXXXXXXXX
	b. Pass-Through Business Alternative Income Tax Credit from Form 329 (see instructions) (Amount entered cannot be more than amount on line 11a)	11b.	XXXXXXXXXXXXXXXXXXXX
	c. Balance of tax paid on behalf of nonconsenting shareholders – Subtract line 11b from line 11a	11c.	XXXXXXXXXXXXXXXXXXXX
12.	Penalty and Interest Due (see instructions)	12.	XXXXXXXXXXXXXXXXXXXX
13.	Total Balance Due – Add lines 9, 11c, and 12	13.	XXXXXXXXXXXXXXXXXXXX
14.	Amount Overpaid – If line 8f is greater than the sum of lines 7, 11c, and 12, subtract lines 7, 11c, and 12 from line 8f	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 ☐ 2025 or ☐ 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 and II), A-2, A-3, and A-4 must be completed. A corporate officer must sign and certify below:

☐ By checking the 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.

(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)

REFERENCE ONLY

NAME AS SHOWN ON RETURN	FEDERAL ID NUMBER

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 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 ☐ 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. 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.

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 ☐ 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.

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 I, line 38b, 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 ☐ No

9. 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: _____

10. 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

11. Does the taxpayer own or lease real *or* tangible property in New Jersey?

    ☐ Yes ☐ No

12. Does the taxpayer have payroll in New Jersey?

    ☐ Yes ☐ No

13. 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. ☐ No.

14. Was this entity part of a reorganization under I.R.C. Section 368(a)(1)(F)? ☐ Yes. Include a copy of the federal notification provided to the IRS under Treas. Reg. § 1.368-3. ☐ No

REFERENCE ONLY

NAME AS SHOWN ON RETURN	FEDERAL ID NUMBER

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

REFERENCE ONLY

NAME AS SHOWN ON RETURN	FEDERAL ID NUMBER

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.	XXXXXXXXXXXXXXXXXXXXXXXXXXX
33.	Interest on federal, state, municipal, and other obligations not included above (see instructions)	33.	XXXXXXXXXXXXXXXXXXXXXXXXXXX
34.	New Jersey State and other states' income taxes deducted above (see instructions)	34.	XXXXXXXXXXXXXXXXXXXXXXXXXXX
35.	Taxes paid by the corporation on behalf of the shareholder (see instructions)	35.	XXXXXXXXXXXXXXXXXXXXXXXXXXX
36.	a. Depreciation modification being added to income (from Schedule S)	36a.	XXXXXXXXXXXXXXXXXXXXXXXXXXX
	b. Depreciation modification being subtracted from income (from Schedule S)	36b.	XXXXXXXXXXXXXXXXXXXXXXXXXXX
37.	Dividend Exclusion (from Schedule R, line 9)	37.	XXXXXXXXXXXXXXXXXXXXXXXXXXX
38.	a. Deduction for IRC Section 78 Gross-up not deducted at line 43 below	38a.	XXXXXXXXXXXXXXXXXXXXXXXXXXX
	b. Other deductions and additions. Explain on separate rider (see instructions)	38b.	XXXXXXXXXXXXXXXXXXXXXXXXXXX
	c. Add back any other federally exempt income not reported elsewhere on Schedule A (see instructions)	38c.	XXXXXXXXXXXXXXXXXXXXXXXXXXX
39.	Entire net income/(loss) for New Jersey purposes (net lines 32 through 38c)	39.	XXXXXXXXXXXXXXXXXXXXXXXXXXX
40.	Allocation factor from Schedule J (if all receipts were derived from only New Jersey sources, enter 1.000000)	40.	XXXXXXXXXXXXXXXXXXXXXXXXXXX
41.	Allocated Entire Net Income/(loss) before net operating loss deductions – Multiply line 39 by line 40 (if zero or less, enter zero on line 43)	41.	XXXXXXXXXXXXXXXXXXXXXXXXXXX
42.	Deduction for Current Converted Net Operation Losses (from Form 500S) (Amount entered cannot be more than amount on line 41.)	42.	XXXXXXXXXXXXXXXXXXXXXXXXXXX
43.	Allocated Entire Net Income – Subtract line 42 from line 41	43.	XXXXXXXXXXXXXXXXXXXXXXXXXXX

Part II (See instructions)

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

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

REFERENCE ONLY

NAME AS SHOWN ON RETURN	FEDERAL ID NUMBER

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. Pass-Through Business Alternative Income Tax Credit from Form 329	4.	XXXXXXXXXXXXXXXXXXXXXXXXXXXX
5. Urban Enterprise Zone Investment Tax Credit from Form 301	5.	XXXXXXXXXXXXXXXXXXXXXXXXXXXX
6. Redevelopment Authority Project Tax Credit from Form 302	6.	XXXXXXXXXXXXXXXXXXXXXXXXXXXX
7. Manufacturing Equipment and Employment Investment Tax Credit from Form 305	7.	XXXXXXXXXXXXXXXXXXXXXXXXXXXX
8. Research and Development Tax Credit from Form 306	8.	XXXXXXXXXXXXXXXXXXXXXXXXXXXX
9. Neighborhood Revitalization State Tax Credit from Form 311	9.	XXXXXXXXXXXXXXXXXXXXXXXXXXXX
10. Effluent Equipment Tax Credit from Form 312	10.	XXXXXXXXXXXXXXXXXXXXXXXXXXXX
11. Economic Recovery Tax Credit from Form 313	11.	XXXXXXXXXXXXXXXXXXXXXXXXXXXX
12. AMA Tax Credit from Form 315	12.	XXXXXXXXXXXXXXXXXXXXXXXXXXXX
13. Business Retention and Relocation Tax Credit from Form 316	13.	XXXXXXXXXXXXXXXXXXXXXXXXXXXX
14. Sheltered Workshop Tax Credit from Form 317	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. Drug Donation Program Tax Credit from Form 326	20.	XXXXXXXXXXXXXXXXXXXXXXXXXXXX
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. Apprenticeship Program Tax Credit from Form 330	23.	XXXXXXXXXXXXXXXXXXXXXXXXXXXX
24. Tax Credit for Employer of Organ/Bone Marrow Donor from Form 331	24.	XXXXXXXXXXXXXXXXXXXXXXXXXXXX
25. Tiered Subsidiary Dividend Pyramid Tax Credit from Form 332	25.	XXXXXXXXXXXXXXXXXXXXXXXXXXXX
26. Innovation Evergreen Fund Tax Credit from Form 334	26.	XXXXXXXXXXXXXXXXXXXXXXXXXXXX
27. Unit Concrete Products Tax Credit from Form 335	27.	XXXXXXXXXXXXXXXXXXXXXXXXXXXX
28. Food Desert Relief Tax Credit from Form 336	28.	XXXXXXXXXXXXXXXXXXXXXXXXXXXX
29. Low Embodied Carbon Concrete Tax Credit from Form 337	29.	XXXXXXXXXXXXXXXXXXXXXXXXXXXX
30. Historic Property Reinvestment Tax Credit from Form 338	30.	XXXXXXXXXXXXXXXXXXXXXXXXXXXX
31. Emerge Program Tax Credit from Form 339	31.	XXXXXXXXXXXXXXXXXXXXXXXXXXXX
32. Brownfields Redevelopment Incentive Program Tax Credit from Form 340	32.	XXXXXXXXXXXXXXXXXXXXXXXXXXXX
33. Aspire Program Tax Credit from Form 341	33.	XXXXXXXXXXXXXXXXXXXXXXXXXXXX
34. Cultural Arts Program Tax Credit from Form 342	34.	XXXXXXXXXXXXXXXXXXXXXXXXXXXX
35. Next New Jersey Program Tax Credit from Form 343	35.	XXXXXXXXXXXXXXXXXXXXXXXXXXXX
36. NJHMFA Project Financing Tax Credit Program from Form 344	36.	XXXXXXXXXXXXXXXXXXXXXXXXXXXX
37. Next New Jersey Manufacturing Program Tax Credit from Form 345	37.	XXXXXXXXXXXXXXXXXXXXXXXXXXXX
38. Other Tax Credit (see instructions)	38.	XXXXXXXXXXXXXXXXXXXXXXXXXXXX
39. Total tax credits – Add lines 1 through 38. Enter here and on page 1, line 3	39.	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. Refundable portion of Pass-Through Business Alternative Income Tax Credit from Form 329	4.	XXXXXXXXXXXXXXXXXXXXXXXXXXXX
5. Other Tax Credit to be refunded	5.	XXXXXXXXXXXXXXXXXXXXXXXXXXXX
6. Total amount of tax credits to be refunded. Enter here and on page 1, line 8c	6.	XXXXXXXXXXXXXXXXXXXXXXXXXXXX

PREFERENCE ONLY

NAME AS SHOWN ON RETURN	FEDERAL ID NUMBER

Schedule A-4 Summary Schedule (See instructions)

Schedule O Information 1. Total New Jersey receipts from Schedule J, line 6	1.	XXXXXXXXXXXXX	**Dividend Exclusion Information** 5. Dividends from 80% or more owned subsidiaries from Schedule R, line 4	5.	XXXXXXXXXXXXX
2. Total receipts from all sales, services, rentals, royalties, and other business transactions everywhere from Schedule J, line 7	2.	XXXXXXXXXXXXX	6. Dividends from 50% to below 80% subsidiaries from Schedule R, line 6	6.	XXXXXXXXXXXXX
3. Allocation Factor from Schedule J, line 8	3.	XXXXXXXXXXXXX	7. 5% Claw-back from Schedule R, line 8	7.	XXXXXXXXXXXXX
Net Operational Income Information 4. New Jersey's Taxable Portion from Schedule O, Part III, line 31	4.	XXXXXXXXXXXXX	8. Dividend Exclusion from Schedule R, line 9	8.	XXXXXXXXXXXXX

Schedule B

Balance sheet as of _____ , _____

Figures appearing below must be the same as year-end figures shown on the taxpayer's books. If not, explain and reconcile on rider. Consolidated information is not permitted on single returns. See instructions. Where applicable, data must match amounts reported on Schedule L of the federal pro forma or federal return, whichever is applicable.

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. *Total intangible personal property* (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. *Total real and tangible personal property* (total lines 14 to 18)	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
20. Total assets (add lines 13 and 19)	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
Liabilities and Stockholder's Equity		
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

FOR REFERENCE ONLY

NAME AS SHOWN ON RETURN	FEDERAL ID NUMBER

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	
XXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXX	XXXXX	XXXXX	XXXX	XXXXXX	XXXXXX	XXXXXXXXXXXXXXXXX
XXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXX	XXXXX	XXXXX	XXXX	XXXXXX	XXXXXX	XXXXXXXXXXXXXXXXX
XXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXX	XXXXX	XXXXX	XXXX	XXXXXX	XXXXXX	XXXXXXXXXXXXXXXXX
XXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXX	XXXXX	XXXXX	XXXX	XXXXXX	XXXXXX	XXXXXXXXXXXXXXXXX
XXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXX	XXXXX	XXXXX	XXXX	XXXXXX	XXXXXX	XXXXXXXXXXXXXXXXX
XXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXX	XXXXX	XXXXX	XXXX	XXXXXX	XXXXXX	XXXXXXXXXXXXXXXXX
XXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXX	XXXXX	XXXXX	XXXX	XXXXXX	XXXXXX	XXXXXXXXXXXXXXXXX

a. Total compensation of officers	XXXXXXXXXXXXXXXXX
b. Less: Compensation of officers claimed elsewhere on the return	XXXXXXXXXXXXXXXXX
c. Balance of compensation of officers (include here and on Schedule A, Part I, line 7)	XXXXXXXXXXXXXXXXX

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

* 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 39, Form CBT-100S, 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	XXXXXXXXXXXXXXXXX
2.	From services if the benefit of the service is received in New Jersey	XXXXXXXXXXXXXXXXX
3.	From rentals of property situated in New Jersey	XXXXXXXXXXXXXXXXX
4.	From royalties for the use in New Jersey of patents, copyrights, and trademarks	XXXXXXXXXXXXXXXXX
5.	All other business receipts earned in New Jersey	XXXXXXXXXXXXXXXXX
6.	Total New Jersey receipts (Total of lines 1 through 5, inclusive)	XXXXXXXXXXXXXXXXX
7.	Total receipts from all sales, services, rentals, royalties, and other business transactions everywhere	XXXXXXXXXXXXXXXXX
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 I, line 40, and Schedule A, Part II, line 2	XXXXXXXXXXXXXXXXX

PREFERENCE ONLY

NAME AS SHOWN ON RETURN	FEDERAL ID NUMBER

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.	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
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.	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
3.	Add line 1 plus line 2	3.	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
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 N.J.S.A. 54A:6-14 and 6-14.1 ____ d.		
	e. Other additions ____ e.		
	Total of 4a through 4e	4.	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
5.	Add line 3 plus line 4	5.	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
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 ____ a.		
	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 ____ 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.	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
7.	New Jersey depreciation adjustment from Gross Income Tax Depreciation Adjustment Worksheet GIT-DEP	7.	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
8.	New Jersey S Corporation Income (Loss) – Line 5 minus line 6 plus or minus line 7	8.	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Part III — Allocation of S Corporation Income (Loss)

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

REFERENCE ONLY

NAME AS SHOWN ON RETURN	FEDERAL ID NUMBER

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	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
2. Net pro rata share of S corporation income	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
3. Other income/loss	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
4. Other reductions (include schedule)	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
5. Total lines 1-4	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
6. Distributions	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
7. Ending balance (line 5 minus line 6)	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX

Part IV – B – New Jersey Earnings and Profits

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

Part V Summary of Resident Shareholders' Pro Rata Shares

(A) Name	(B) Social Security Number	(C) Pro Rata Share Income/Loss	(D) Distributions	(E) Share of Pass-Through Business Alternative Income Tax
1. XXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
2. XXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
3. XXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
4. XXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
5. XXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
6. Total		XXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX

Part VI Summary of Consenting Nonresident Shareholders' Pro Rata Shares

(A) Name	(B) Social Security Number	Pro Rata Share Income/Loss		(E) Distributions	(F) Share of Pass-Through Business Alternative Income Tax
		(C) Allocated to NJ	(D) Not Allocated to NJ		
1. XXXXXXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
2. XXXXXXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
3. XXXXXXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
4. XXXXXXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
5. XXXXXXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
6. Total		XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX

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	(G) Share of Pass-Through Business Alternative Income Tax
		(C) Allocated to NJ	(D) Not Allocated to NJ			
1. XXXXXXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXXXXXX
2. XXXXXXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXXXXXX
3. XXXXXXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXXXXXX
4. XXXXXXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXXXXXX
5. XXXXXXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXXXXXX
6. Total		XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXXXXXX

REFERENCE ONLY

NAME AS SHOWN ON RETURN	FEDERAL ID NUMBER

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

Part III Allocation of Income (Loss)

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

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NAME AS SHOWN ON RETURN	FEDERAL ID NUMBER

Schedule K Liquidated S Corporation 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	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
2. Net pro rata share of S corporation income	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
3. Other income/loss	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
4. Other reductions (include schedule)	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
5. Total lines 1-4	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
6. Distributions	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
7. Ending balance (line 5 minus line 6)	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX

Part IV – B – New Jersey Earnings and Profits

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

REFERENCE ONLY

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

NAME AS SHOWN ON RETURN

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Part V Summary of Resident Shareholders' Pro Rata Shares

(A) Name	(B) Social Security Number	(C) Pro Rata Share Income/Loss	(D) Gain/Loss of Disposition of Assets	(E) Distributions	(F) Share of Pass-Through Business Alternative Income Tax
1. XXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
2. XXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
3. XXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
4. XXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
5. XXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
6. Total.....		XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX

Part VI Summary of Consenting Nonresident Shareholders' Pro Rata Shares

(A) Name	(B) Social Security Number	Pro Rata Share Income/Loss		Gain/Loss of Disposition of Assets		(G) Distributions	(H) Share of Pass-Through Business Alternative Income Tax
		(C) Allocated to NJ	(D) Not Allocated to NJ	(E) Allocated to NJ	(F) Not Allocated to NJ		
1. XXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXXX
2. XXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXXX
3. XXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXXX
4. XXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXXX
5. XXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXXX
6. Total.....		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXXX

Part VII Summary of Nonconsenting Nonresident Shareholders' Pro Rata Shares

(A) Name	(B) Social Security Number	Pro Rata Share Income/Loss		Gain/Loss of Disposition of Assets		(G) Distributions	(H) Gross Income Tax Paid	(I) Share of Pass-Through Business Alternative Income Tax
		(C) Allocated to NJ	(D) Not Allocated to NJ	(E) Allocated to NJ	(F) Not Allocated to NJ			
1. XXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXXXXXXX
2. XXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXXXXXXX
3. XXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXXXXXXX
4. XXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXXXXXXX
5. XXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXXXXXXX
6. Total.....		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXXXXXXX

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Schedule PC

Per Capita Licensed Professional Fee (See instructions)

1. Is the corporation (or any QSSS included in this return) 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. Does the corporation own any Qualified Subchapter S Subsidiaries? ☐ Yes. Complete Schedule Q. ☐ No. Continue with line 3.
3. 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.	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
2.	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
3.	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
4.	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
5.	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

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.	XXXXXXXXXXXXXXXXXXXXXXXXXXX
2.	Enter number of nonresident professionals without physical nexus with New Jersey _____ x $150 x allocation factor of the PC	2.	XXXXXXXXXXXXXXXXXXXXXXXXXXX
3.	Total Fee Due – Add line 1 and line 2 (or enter amount from Schedule Q, Part II, line 3)	3.	XXXXXXXXXXXXXXXXXXXXXXXXXXX
4.	Installment Payment – 50% of line 3	4.	XXXXXXXXXXXXXXXXXXXXXXXXXXX
5.	Total Fee Due (line 3 plus line 4)	5.	XXXXXXXXXXXXXXXXXXXXXXXXXXX
6.	Less prior year 50% installment payment and credit (if applicable)	6.	(XXXXXXXXXXXXXXXXXXXXXXXXXX)
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.	XXXXXXXXXXXXXXXXXXXXXXXXXXX
8.	Credit to next year's Professional Corporation Fee (if line 7 is below zero, enter the amount here)	8.	XXXXXXXXXXXXXXXXXXXXXXXXXXX

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	
XXXXXXXXXXXXXXXXXXXX	XXXXXXX	XXXXXXX	XXXXXX	XXXXXX	XXXXXXXX	XXXXXXXX	XXXX	XXXX	XXXXXXXXXXXXXXXXX
XXXXXXXXXXXXXXXXXXXX	XXXXXXX	XXXXXXX	XXXXXX	XXXXXX	XXXXXXXX	XXXXXXXX	XXXX	XXXX	XXXXXXXXXXXXXXXXX
XXXXXXXXXXXXXXXXXXXX	XXXXXXX	XXXXXXX	XXXXXX	XXXXXX	XXXXXXXX	XXXXXXXX	XXXX	XXXX	XXXXXXXXXXXXXXXXX
XXXXXXXXXXXXXXXXXXXX	XXXXXXX	XXXXXXX	XXXXXX	XXXXXX	XXXXXXXX	XXXXXXXX	XXXX	XXXX	XXXXXXXXXXXXXXXXX
XXXXXXXXXXXXXXXXXXXX	XXXXXXX	XXXXXXX	XXXXXX	XXXXXX	XXXXXXXX	XXXXXXXX	XXXX	XXXX	XXXXXXXXXXXXXXXXX
Enter total of column 7 here and on page 1, line 8b									XXXXXXXXXXXXXXXXX

*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	XXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXX
2.	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXX
3.	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXX
4.	Total column 2. Enter amount here and Schedule K or K liquidated, Part III, line 1b			XXXXXXXXXXXXXXX
5.	Total column 4. Enter amount here and Schedule K or K liquidated, Part III, line 5a			XXXXXXXXXXXXXXX

If additional space is needed, include a rider.

REFERENCE ONLY

Schedule Q S Corporation and Qualified Subchapter S Subsidiaries Included in this Return

Part I – Provide the following information for the taxpayer and each QSSS the taxpayer owns. Include a rider if additional space is needed.

(A) Name of Entity	(B) Address	(C) Federal ID Number	(D) Nexus	(E) QSSS	Professional Corporations (F) Entity is a PC	Professional Corporations (G) Number of Licensed Professionals	(H) Receipts	(I) Taxable Net Income for Federal purposes	(J) Minimum Tax
XXXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXXX	☐	☐	☐	XXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
XXXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXXX	☐	☐	☐	XXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
XXXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXXX	☐	☐	☐	XXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
XXXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXXX	☐	☐	☐	XXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
XXXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXXX	☐	☐	☐	XXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
XXXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXXX	☐	☐	☐	XXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
XXXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXXX	☐	☐	☐	XXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
XXXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXXX	☐	☐	☐	XXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
XXXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXXX	☐	☐	☐	XXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
XXXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXXX	☐	☐	☐	XXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX

1. Enter the total of column I here and on page 1, line 2b	XXXXXXXXXXXXXX
2. Total number of entities included in this return	XXXXXXXXXXXXXX

Part II – Complete only if the taxpayer or any QSSS is a professional corporation with more than 2 licensed professionals.

If any Professional Corporation has **more than 2** licensed professionals in column F, complete lines 1 through 3 below, and continue with Schedule PC, Part II, line 3. Include information only from entities with **more than 2** licensed professionals.

1.	a. Enter number of resident and nonresident professionals with physical nexus with New Jersey	1a.	XXXXXXXXXXXXXXXX
	b. Multiply line 1a by $150	1b.	XXXXXXXXXXXXXXXX
2.	a. Enter number of nonresident professionals without physical nexus with New Jersey	2a.	XXXXXXXXXXXXXXXX
	b. Multiply line 2a by $150 and multiply the result by the allocation factor from Schedule J	2b.	XXXXXXXXXXXXXXXX
3.	Total Fee Due – Add line 1b and line 2b. Enter the total here and on Schedule PC, Part II, line 3	3.	XXXXXXXXXXXXXXXX

REFERENCE ONLY

NAME AS SHOWN ON RETURN	FEDERAL ID NUMBER

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

1. Enter the total dividends and deemed dividends reported on Schedule A	1.	XXXXXXXXXXXXXXXXXXX
2. Enter amount from Schedule PT, Section D, line 3	2.	XXXXXXXXXXXXXXXXXXX
3. Dividends eligible for dividend exclusion – Subtract line 2 from line 1	3.	XXXXXXXXXXXXXXXXXXX
4. Dividends included in line 3 from 80% or more owned subsidiaries	4.	XXXXXXXXXXXXXXXXXXX
5. Dividends included in line 3 from 50% but less than 80% owned subsidiaries	5.	XXXXXXXXXXXXXXXXXXX
6. Multiply line 5 by 50%	6.	XXXXXXXXXXXXXXXXXXX
7. Add line 4 and line 6	7.	XXXXXXXXXXXXXXXXXXX
8. Multiply line 3 by 5%	8.	XXXXXXXXXXXXXXXXXXX
9. Dividend Exclusion: Subtract line 8 from line 7. Enter the result here and on Schedule A, Part I, line 37	9.	XXXXXXXXXXXXXXXXXXX

Schedule S – Depreciation and Safe Harbor Leasing (See Instructions)

Part I – From Federal Form 4562

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

Include Federal Form 4562 and Federal Depreciation Worksheet

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

8. Prior year New Jersey depreciation (see instructions)	8.	XXXXXXXXXXXXXX
9. Current year New Jersey depreciation. Enter total from Depreciation Worksheet I, line 10	9.	XXXXXXXXXXXXXX
10. Total New Jersey Depreciation. Add lines 8 and 9	10.	XXXXXXXXXXXXXX
11. IRC § 179 limitation – Enter the lesser of line 1 or $25,000	11.	XXXXXXXXXXXXXX
12. Accumulated MACRS or bonus depreciation over accumulated New Jersey depreciation on physical disposal of recovery property. Enter total from Depreciation Worksheet II, line 16	12.	XXXXXXXXXXXXXX
13. Other additions (include an explanation/reconciliation)	13.	XXXXXXXXXXXXXX
14. Affordable Housing Depreciation (include an explanation/reconciliation)	14.	XXXXXXXXXXXXXX
15. Other deductions (include an explanation/reconciliation)	15.	XXXXXXXXXXXXXX
16. **ADJUSTMENT** – 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 I, line 36a. If line 16 is negative, enter at Schedule A, Part I, line 36b)	16.	XXXXXXXXXXXXXX

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

REFERENCE ONLY

NAME AS SHOWN ON RETURN	FEDERAL ID NUMBER

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	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX
2.	5-year property	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX
3.	7-year property	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX
4.	10-year property	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX
5.	15-year property	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX
6.	20-year property	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX
7.	25-year property	XXXXXXXXXXXXX			XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX
8.	Residential rental property	XXXXXXXXXXXXX			XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX
9.	Nonesidential rental property	XXXXXXXXXXXXX			XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX
10.	Total Column G (Enter amount on Schedule S, Part I, line 9)						XXXXXXXXXXXXX

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)					XXXXXXXXXXXXX

REFERENCE ONLY

Schedule SJC — Shareholder Jurisdictional Consent (See Instructions)

Part I Initial Information

Enter the effective date of the federal S corporation election: ☐☐ - ☐☐ - ☐☐☐☐

☐ A copy of the federal acceptance letter is required to be provided. If a copy has not been previously provided, check the box to indicate that you are including it with this tax return.

☐ By checking the box, the corporate officer affirms (1) this corporation is authorized as a federal S corporation and (2) certifies that the shareholders listed below acknowledge New Jersey has the right and jurisdiction to tax and collect the tax on each shareholder's S corporation income. If a nonresident shareholder does not consent to New Jersey jurisdiction, the S corporation consents to the assumption of any tax liabilities.
Enter the name of the authorized officer attesting to this information:_____

Complete the following information for each shareholder, person having a community property interest in the corporation's stock, and each tenant in common, joint tenant, and tenant by the entirety. (A husband and wife (and their estates) are counted as one shareholder).

Name	Social Security Number or Federal ID Number	Stock Owned		Shareholder's Address	Consenting	Nonconsenting
		Number of Shares	Date Acquired			

Qualified Subchapter S Subsidiary

☐ By checking the box, the corporate officer consents (1) to the subsidiary being treated as a "New Jersey Qualified Subchapter S Subsidiary" and (2) to taxation by New Jersey by filing a CBT-100S or a CBT-100 and remitting the appropriate tax liability including the assets, liabilities, income, and expenses of its QSSS.

Enter the name of the authorized officer consenting to this information:_____

Corporate Parent Name	Address	Federal Identification Number

Part II Changes to Previously Reported Information

Enter the effective date of the federal S corporation election: ☐☐ - ☐☐ - ☐☐☐☐

☐ By checking the box to the left, the corporate officer affirms (1) this corporation is authorized as a federal S corporation and (2) a copy of the federal acceptance letter has been provided to the State of New Jersey, and (3) certifies that the shareholders listed below acknowledge New Jersey has the right and jurisdiction to tax and collect the tax on each shareholder's S corporation income. If a nonresident shareholder does not consent to New Jersey jurisdiction, the S corporation consents to the assumption of any tax liabilities.
Enter the name of the authorized officer attesting to this information:_____

Section A

Complete the following information for each shareholder, person having a community property interest in the corporation's stock, and each tenant in common, joint tenant, and tenant by the entirety. (A husband and wife (and their estates) are counted as one shareholder).

Name	Social Security Number or Federal ID Number	Stock Owned		Shareholder's Address	Consenting	Nonconsenting
		Number of Shares	Date Acquired			

* Provide the full address of any shareholder who is not a resident of New Jersey.

Section B

Complete the following information for each person no longer having a community property interest in the corporation's stock, tenant in common, joint tenant, or tenant by the entirety. (A husband and wife (and their estates) are counted as one shareholder).

Name	Social Security Number or Federal ID Number	Stock Information	
		Number of Shares	Date Relinquished

REFERENCE ONLY

SCHEDULE
NJ-K-1
(Form CBT-100S)
2025

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

For Calendar Year 2025, 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. Share of Pass-Through Business Alternative Income Tax ..... _____
9. 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	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
2. Income/Loss	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
3. Other Income/Loss	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
4. Other reductions	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
5. Total lines 1-4	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
6. Distributions	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
7. Ending Balance (line 5 minus line 6)	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX

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: ..... _____

REFERENCE ONLY

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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 Share of Pass-Through Business Alternative Income Tax as reported in Part V, column E, Part VI, column F, or Part VII, column G of Schedule K and Part V, column F, Part VI, column H, or Part VII, column I of Schedule K Liquidated.

Line 9 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 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 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.

REFERENCE ONLY

FOR OFFICIAL USE ONLY

New Jersey Gross Income Tax
Payment on Behalf of Nonconsenting Shareholders

NJ 1040-SC
(09-15)

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 $ X X X , X X X . X X

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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 7.
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

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

Part II – Available Net Operating Loss Deductions

1. Enter amount used on Schedule A, Part I, Line 42	1.	XXXXXXXXXXXXXXXXXXXX
2. Enter amount used on Schedule A, Part II, Line 4	2.	XXXXXXXXXXXXXXXXXXXX
3. Total amount of available converted NOL carryover used – Add lines 1 and 2	3.	XXXXXXXXXXXXXXXXXXXX

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

REFERENCE ONLY