

NEW JERSEY CORPORATION BUSINESS TAX RETURN

**FOR TAX YEARS ENDING ON OR AFTER
JULY 31, 2019, THROUGH JUNE 30, 2020**

**2019
CBT-100**

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

FEDERAL EMPLOYER I.D. NUMBER	N.J. CORPORATION NUMBER	State and date of incorporation _____
CORPORATION NAME		Date authorized to do business in New Jersey _____
MAILING ADDRESS		Federal business activity code _____
CITY STATE ZIP CODE		Corporation books are in the care of _____ at _____
Check applicable return type: <input type="checkbox"/> Initial <input type="checkbox"/> Amended		Telephone Number (_____) _____
		Check if applicable (see instructions): <input type="checkbox"/> Professional Corporation <input type="checkbox"/> Investment Company <input type="checkbox"/> Regulated Invest. Company <input type="checkbox"/> Real Estate Investment Trust <input type="checkbox"/> Federal 1120-S Filer

1. Tax Base – Enter amount from line 4 of Schedule A, Part III.....	1.
2. Amount of Tax – Multiply line 1 by the applicable tax rate (see instructions)	2.
3. Tax Credits – Enter amount from Schedule A-3, Part I, line 24 (see instructions).....	3.
4. CBT TAX LIABILITY – Subtract line 3 from line 2.....	4.
5. Surtax on taxable net income – Multiply the amount on Schedule A, Part III, line 2a, 2b, or 2c (whichever is applicable) by the applicable surtax rate (see instructions).....	5.
6. Tax Due – Add line 5 to the greater of line 4 or minimum tax due from Schedule A-GR (see instructions).....	6.
7. Installment Payment – Only applies if line 6 is \$500 or less (see instructions)	7.
8. Professional Corporation Fees (from Schedule PC, line 7)	8.
9. TOTAL TAX AND PROFESSIONAL CORPORATION FEES – Add lines 6, 7, and 8.....	9.
10. a) Payments and Credits (see instructions)	10a.
b) Payments made by partnerships on behalf of taxpayer (include copies of all NJK-1s).....	10b.
c) Refundable Tax Credits from Schedule A-3, Part II, line 5 (see instructions).....	10c.
d) Total Payments and Credits – Add lines 10a, 10b, and 10c.....	10d.
11. Balance of Tax Due – If line 10d is less than line 9, subtract line 10d from line 9.....	11.
12. Penalty and Interest Due (see instructions)	12.
13. Total Balance Due – Add line 11 and line 12	13.
14. Amount Overpaid – If line 10d is greater than the sum of line 9 and 12, enter amount of overpayment	14.
15. Amount of line 14 to be Refunded.....	15.
16. Amount of line 14 to be Credited to 2020 Tax Return	16.
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"/> 2019 or <input type="checkbox"/> 2020.....	17.

CERTIFICATION OF INACTIVITY (See Instructions)	<p>If the corporation is inactive, page 1, the Annual General Questionnaire, and Schedules A (Parts I, II, and III), A-2, A-3, A-4, and A-GR must be completed. A corporate officer must sign and certify below:</p> <p><input type="checkbox"/> By marking the check box to the left, I certify that the corporation did not conduct any business, did not have any income, receipts, or expenses, and did not own any assets during the entire period covered by the tax return.</p> <p>_____ (Date) (Signature of Corporate Officer) (Title)</p>
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SIGNATURE AND VERIFICATION (See Instructions)	<p>Under penalties of perjury, I declare that I have examined this return, including accompanying schedules, forms, and statements, and to the best of my knowledge and belief, it is true, correct, and complete. If prepared by a person other than the taxpayer, this declaration is based on all information of which the preparer has any knowledge.</p> <p>_____ (Date) (Signature of Duly Authorized Officer of Taxpayer) (Title)</p> <p>_____ (Date) (Signature of Individual Preparing Return) (Address) (Preparer's ID Number)</p> <p>_____ (Name of Tax Preparer's Employer) (Address) (Employer's ID Number)</p>
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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 taxpayer corporation or did the same interests own beneficially, or control, a majority of the stock of taxpayer corporation and of one or more other corporations? Yes. 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 3b below. OR No.
 - (b) Was the CITT-1, *Controlling Interest Transfer Tax*, or CITT-1E, *Statement of Waiver of Transfer Tax*, filed with the Division of Taxation? Yes. Provide a rider indicating the information and include a copy of the CITT-1 or CITT-1E filed. 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. Does this corporation own any Qualified Subchapter S Subsidiaries (QSSS)? Yes. Provide a rider indicating the name, address, and FEIN of the subsidiary, whether the subsidiary made a New Jersey QSSS election, and whether the activities of the subsidiary are included in this return. OR No.
6. Did the taxpayer receive any deemed repatriation dividends reported under IRC §965 from a subsidiary in the taxpayer's federal tax year 2017 or 2018 for which the taxpayer files a New Jersey 2017, 2018, or 2019 tax return? Yes. Provide a rider indicating the name and FEIN of the subsidiary, the amount of deemed repatriation dividends, and indicate on which New Jersey return the income was included. OR No.
7. If the taxpayer is a unitary subsidiary of a combined group filing a New Jersey combined return from which the taxpayer is excluded, did the taxpayer distribute dividends or deemed dividends in the current tax year? Yes. 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.
8. Is the taxpayer an intangible holding company or is the taxpayer's income, directly or indirectly, from intangible property or related service activities that are deductible against the income of members of a combined group? Yes. 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.
9. If the taxpayer had income from sources outside the United States, is it included in entire net income on Schedule A, Part II, line 20? Yes. OR No. 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 10, the difference between the net of such income and the amount of foreign taxes paid not previously deducted.
10. Does the taxpayer have related parties or affiliates that file combined returns in New Jersey? Yes. OR No.
11. 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.
12. 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: _____
13. 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.
14. 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): _____
15. What percentage of the taxpayer's worldwide property, real or tangible, is inside the United States? _____
16. 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): _____
17. What percentage of the taxpayer's worldwide payroll is inside the United States? _____
18. Is 20 percent or more of either or both the taxpayer's property and payroll inside the United States? Yes. OR No.
19. 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.

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.

REFERENCED ONLY

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.
(b) Less: returns and allowances	1b.
(c) Total – subtract line 1b from line 1a	1c.
2. Less: Cost of goods sold (from Schedule A-2, line 8)	2.
3. Gross profit – Subtract line 2 from line 1c	3.
4. (a) Dividends	4a.
(b) Gross Foreign Derived Intangible Income (see instructions) (include copy of federal Form 8993)	4b.
(c) Gross Global Intangible Low-Taxed Income (see instructions) (include copy of federal Form 8992)	4c.
5. Interest	5.
6. Gross rents	6.
7. Gross royalties	7.
8. Capital gain net income (include a copy of federal Schedule D)	8.
9. Net gain or (loss) (from federal Form 4797, include a copy)	9.
10. Other income (include schedule(s))	10.
11. Total Income – Add lines 3 through 10	11.
Deductions	
12. Compensation of officers (from Schedule F)	12.
13. Salaries and wages (less employment credits)	13.
14. Repairs (Do not include capital expenditures)	14.
15. Bad debts	15.
16. Rents	16.
17. Taxes	17.
18. Interest	18.
19. Charitable contributions	19.
20. Depreciation (from federal Form 4562, include a copy) less depreciation claimed elsewhere on return	20.
21. Depletion	21.
22. Advertising	22.
23. Pension, profit-sharing plans, etc	23.
24. Employee benefit programs	24.
25. Reserved for future use	25.
26. Other deductions (include schedule)	26.
27. Total Deductions - Add lines 12 through 26	27.
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.

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 (above))	1.
Additions	
2. Reserved for future use	2.
3. Other federally exempt income not included in line 1 (see instructions)	3.
4. Interest on federal, state, municipal, and other obligations not included in line 1 (see instructions)	4.
5. New Jersey State and other states taxes deducted in line 1 (see instructions)	5.
6. Related party interest addback (from Schedule G, Part I)	6.
7. Related party intangible expenses and costs addback (from Schedule G, Part II)	7.
8. I.R.C. § 965 deductions and exemptions (see instructions)	8.
9. Depreciation modification being added to income (from Schedule S)	9.
10. Other additions. Explain on separate rider (see instructions)	10.
11. Taxable income/(loss) with additions – Add line 1 through line 10 and enter the total	11.

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**

Deductions

12. Depreciation modification being subtracted from income (from Schedule S)	12.	
13. Previously Taxed Dividends (from Schedule PT)	13.	
14. (a) Enter the I.R.C. § 250(a) deduction amount allowed federally for GILTI if GILTI income is included on line 1	14a.	
(b) Enter the I.R.C. § 250(a) deduction amount allowed federally for FDII if FDII income is included on line 1	14b.	
15. I.R.C. § 78 Gross-up included in line 1 (do not include dividends that were excluded/deducted elsewhere)	15.	
16. Reserved for future use	16.	
17a. Elimination of nonoperational activity (from Schedule O, Part I)	17a.	
17b. Elimination of nonunitary partnership income/loss (from Schedule P-1, Part II, line 4)	17b.	
18. Other deductions. Explain on separate rider (see instructions)	18.	
19. Total deductions – Add line 12 through line 18 and enter the total	19.	

Taxable Net Income/(Loss) Calculation

20. Entire Net Income/(Loss) Subtotal – Subtract line 19 from line 11	20.	
21. Allocation factor from Schedule J (if all receipts were derived from only New Jersey sources, enter 1.000000)	21.	
22. Allocated entire net income/(loss) before net operating loss deductions and dividend exclusion – Multiply line 20 by line 21 and enter the result here (if zero or less, enter zero on line 31)	22.	
23. Prior year net operating loss (PNOL) deduction (from Form 500, Section A) (Amount entered cannot be more than amount on line 22)	23.	
24. Allocated entire net income before post allocation net operating loss deduction – Subtract line 23 from line 22 (If zero or less, enter zero here and on line 31)	24.	
25. Post allocation net operating loss (NOL) deduction (from Form 500, Section B) (Amount entered cannot be more than amount on line 24)	25.	
26. Allocated entire net income before allocated dividend exclusion – Subtract line 25 from line 24 (If zero or less, enter zero here and on line 31)	26.	
27. Allocated Dividend Exclusion (from Schedule R, Part I or Part III, whichever is applicable) (see instructions)	27.	
28. If Schedule R, Part III, was completed, enter amount from Schedule RT, Part I, line 2, if applicable ..	28.	
29. Allocated entire net income subtotal – Subtract lines 27 and 28 from line 26	29.	
30. Allocated dividend income from certain subsidiaries, if applicable (From Schedule R)	30.	
31. Taxable net income – Add line 29 and line 30	31.	

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 31	1.	
2a. Investment Company – Enter 40% of line 1	2a.	
2b. Real Estate Investment Trust – Enter 4% of line 1	2b.	
2c. All Others – Enter the amount from line 1	2c.	
3a. New Jersey Nonoperational Income (from Schedule O, Part III) (if zero or less, enter zero)	3a.	
3b. Nonunitary Partnership Income (from Schedule P-1, Part II, line 5) (if zero or less, enter zero)	3b.	
4. Tax Base – Add line 3a and 3b to line 2a, 2b, or 2c, whichever is applicable. Enter total here and on line 1, page 1	4.	

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

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.	
2. Angel Investor Tax Credit from Form 321.....	2.	
3. Business Employment Incentive Program Tax Credit from Form 324	3.	
4. EITHER: a) Urban Enterprise Zone Employee Tax Credit from Form 300	4.	
OR b) Urban Enterprise Zone Investment Tax Credit from Form 301.....		
5. Redevelopment Authority Project Tax Credit from Form 302	5.	
6. Manufacturing Equipment and Employment Investment Tax Credit from Form 305	6.	
7. Research and Development Tax Credit from Form 306	7.	
8. Reserved for Future Use	8.	
9. Neighborhood Revitalization State Tax Credit from Form 311.....	9.	
10. Effluent Equipment Tax Credit from Form 312	10.	
11. Economic Recovery Tax Credit from Form 313.....	11.	
12. AMA Tax Credit from Form 315	12.	
13. Business Retention and Relocation Tax Credit from Form 316.....	13.	
14. Sheltered Workshop Tax Credit from Form 317	14.	
15. Film Production Tax Credit from Form 318.....	15.	
16. Urban Transit Hub Tax Credit from Form 319.....	16.	
17. Grow NJ Tax Credit from Form 320.....	17.	
18. Wind Energy Facility from Form 322	18.	
19. Residential Economic Redevelopment and Growth Tax Credit from Form 323	19.	
20. Public Infrastructure Tax Credit from Form 325.....	20.	
21. Reserved for Future Use	21.	
22. Film and Digital Media Tax Credit from Form 327	22.	
23. Other Tax Credit (see instructions).....	23.	
24. Total tax credits – Add lines 1 through 23. Enter here and on page 1, line 3	24.	

PART II – Refundable Tax Credits

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

NAME AS SHOWN ON RETURN	FEDERAL ID NUMBER
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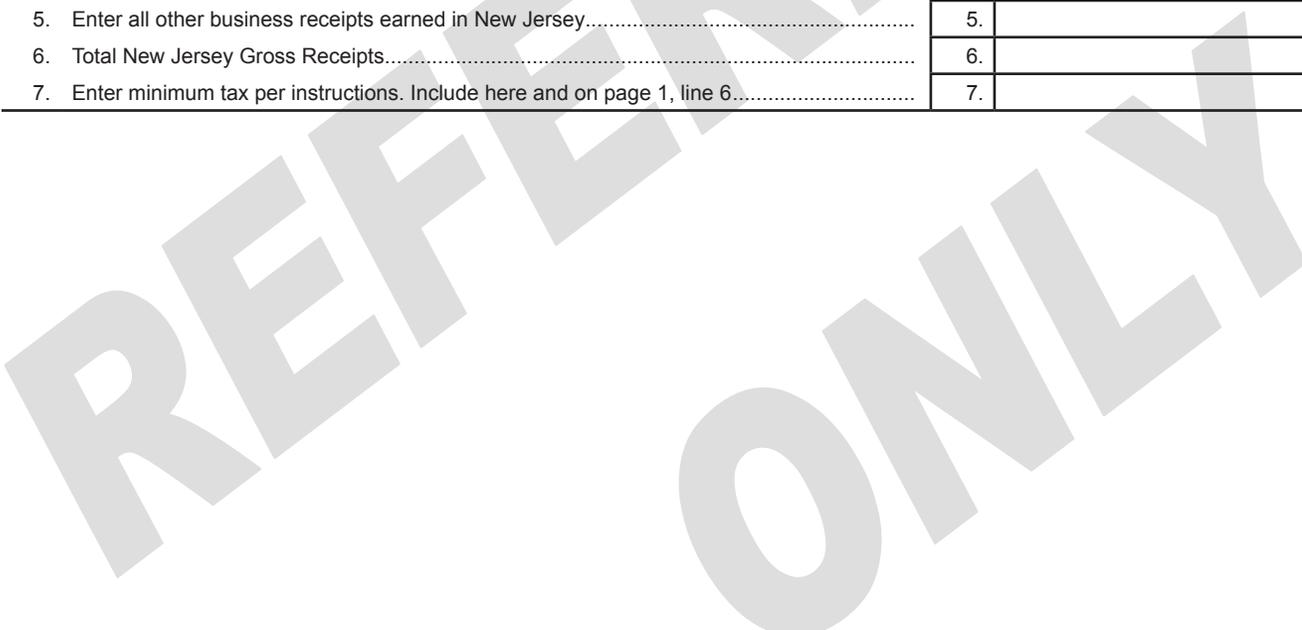
Schedule A-4 SUMMARY SCHEDULE (See Instructions)

PNOL Deduction and Carryover 1. Form 500, Section A, line 5 minus line 7 ...	1.	Net Operational Income Information 8. Schedule O, Part III, line 31.....	8.
NOL Deduction and Carryover 2. Form 500, Section B, line 6 minus line 8...	2.	Schedule A-GR Information 9. Schedule A-GR, line 6	9.
Interest and Intangible Costs and Expenses 3. Schedule G, Part I, line b.....	3.	Dividend Exclusion Information 10. Schedule R, Part I, line 6 or Part III, line 7, as applicable.....	10.
4. Schedule G, Part II, line b.....	4.	11. Schedule R, Part I, line 8 or Part III, line 9, as applicable.....	11.
Schedule J Information 5. Schedule J, line 1(f).....	5.	12. Schedule R, Part I, line 10 or Part III, line 11, as applicable.....	12.
6. Schedule J, line 1(g).....	6.	Schedule P Information 13. Schedule P, Part III, line 1	13.
7. Schedule J, line 1(h).....	7.	14. Schedule P, Part III, line 2	14.

Schedule A-GR COMPUTATION OF NEW JERSEY GROSS RECEIPTS AND MINIMUM TAX (See Instructions)

Complete this schedule only if the amount reported on page 1, line 4 is less than \$2,000.

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



NAME AS SHOWN ON RETURN

FEDERAL ID NUMBER

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

NAME AS SHOWN ON RETURN	FEDERAL ID NUMBER
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Schedule C

RECONCILIATION OF INCOME PER BOOKS WITH INCOME PER RETURN (See Instructions)

Data must match amounts reported on Schedule M-1 of the federal pro forma or federal return, whichever is applicable.

If the taxpayer completed federal Schedule M-3 (Form 1120 /1120-F), include a copy.

1. Net income per books		7. Income recorded on books this year not included in this return (itemize)	
2. Federal income tax per books		(a) Tax-exempt interest \$ _____	
3. Excess of capital losses over capital gains		(b) _____	
4. Income subject to tax not recorded on books this year (itemize)		(c) _____	
5. Expenses recorded on books this year not deducted in this return (itemize)		8. Deductions in this tax return not charged against book income this year (itemize)	
(a) Depreciation \$ _____		(a) Depreciation \$ _____	
(b) Contributions Carryover \$ _____		(b) Contributions Carryover \$ _____	
(c) Other (itemize) \$ _____		9. Total of lines 7 and 8	
6. Total of lines 1 through 5		10. Income (Schedule A, Part I, line 28) – line 6 less 9	

Schedule C-1

ANALYSIS OF UNAPPROPRIATED RETAINED EARNINGS PER BOOKS (See Instructions)

Data must match amounts reported on Schedule M-2 of the federal pro forma or federal return, whichever is applicable.

1. Balance at beginning of year		5. Distributions	
2. Net income per books		(a) Cash \$ _____	
3. Other increases (itemize)		(b) Stock \$ _____	
_____		(c) Property \$ _____	
_____		6. Other decreases (itemize)	
_____		_____	
4. Total of lines 1, 2, and 3		7. Total of lines 5 and 6	
		8. Balance end of year (line 4 less 7)	

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

NAME AS SHOWN ON RETURN	FEDERAL ID NUMBER
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Schedule G – Part I INTEREST (See Instructions)

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

Yes. Fill out the following schedule. No.

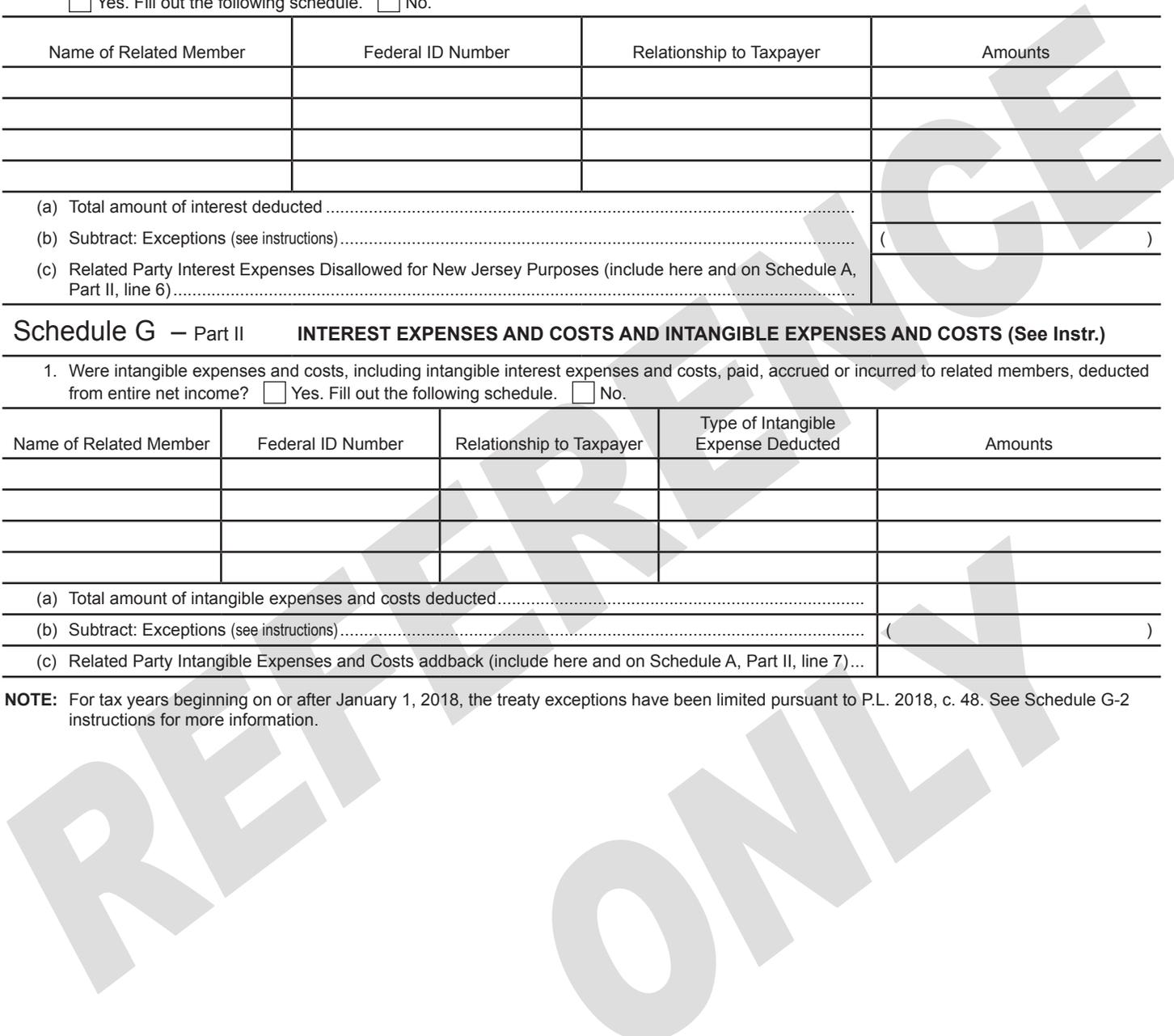
Name of Related Member	Federal ID Number	Relationship to Taxpayer	Amounts
(a) Total amount of interest deducted			
(b) Subtract: Exceptions (see instructions)			()
(c) Related Party Interest Expenses Disallowed for New Jersey Purposes (include here and on Schedule A, Part II, line 6)			

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

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

Name of Related Member	Federal ID Number	Relationship to Taxpayer	Type of Intangible Expense Deducted	Amounts
(a) Total amount of intangible expenses and costs deducted				
(b) Subtract: Exceptions (see instructions)				()
(c) Related Party Intangible Expenses and Costs addback (include here and on Schedule A, Part II, line 7) ...				

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



NAME AS SHOWN ON RETURN	FEDERAL ID NUMBER
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Schedule H	TAXES (See Instructions) Include all taxes paid or accrued during the accounting period wherever deducted on Schedule A.					
	(a) Corporation Franchise Business Taxes	(b) Corporation Business/ Occupancy Taxes	(c) Property Taxes	(d) U.C.C. or Payroll Taxes	(e) Other Taxes/ Licenses (include schedule)	(f) Total
1. New Jersey Taxes						
2. Other States & U.S. Possessions						
3. City and Local Taxes						
4. Taxes Paid to Foreign Countries*						
5. Total						
6. Combine lines 5(a) and 5(b)						
7. Sales & Use Taxes Paid by a Utility Vendor						
8. Add lines 6 and 7						
9. Federal Taxes						
10. Total (Combine line 5 and line 9)						

* 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)
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All taxpayers, regardless of entire net income reported on Schedule A, Part II, line 20, Form CBT-100, must complete Schedule J. This schedule can be omitted if the taxpayer does not have receipts outside New Jersey, in which case the allocation factor will be 100% (1.000000).

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

1. Receipts:	AMOUNTS (omit cents)
(a) From sales of tangible personal property shipped to points within New Jersey.....	a.
(b) From services if the benefit of the service is received in New Jersey	b.
(c) From rentals of property situated in New Jersey	c.
(d) From royalties for the use in New Jersey of patents, copyrights, and trademarks	d.
(e) All other business receipts earned in New Jersey (See instructions).....	e.
(f) Total New Jersey receipts (Total of lines 1(a) to 1(e), inclusive).....	f.
(g) Total receipts from all sales, services, rentals, royalties, and other business transactions everywhere	g.
(h) Allocation Factor (Percentage in New Jersey (line 1(f)) divided by line 1(g)). Carry the fraction 6 decimal places. Do not express as a percent. Include here and on Schedule A, Part II, line 21	h.

NOTE: Include the GILTI and the receipts attributable to the FDII, net of the respective allowable IRC §250(a) deductions, in the allocation factor. The net amount of GILTI (i.e., the GILTI reduced by the I.R.C. § 250(a) GILTI deduction) and the net FDII (i.e., the receipts attributable to the FDII reduced by the I.R.C. § 250(a) FDII deduction) amounts are included in the numerator (if applicable) and the denominator.

NAME AS SHOWN ON RETURN

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PART II 80% OR MORE OWNED SUBSIDIARY DIVIDENDS SUBJECT TO SPECIAL ALLOCATION – For Tax Years Beginning Before January 1, 2019

Section A

1. Special Allocation Factor
 - (a) Enter the allocation factor previously reported on the 2014 Schedule J
 - (b) Enter the allocation factor previously reported on the 2015 Schedule J
 - (c) Enter the allocation factor previously reported on the 2016 Schedule J
 - (d) Average allocation (see instructions)
 - (e) Enter the lesser of the average allocation (line 1d) or 3.5%
2. Enter amount from Schedule A, Part II, line 29
3. Is the line 2 amount zero or a negative number? Yes. Complete Section C. No. Complete Section B.

1a.	
1b.	
1c.	
1d.	
1e.	
2.	

Section B (Complete only if Schedule R, Part II, Section A, line 2 is a positive number)

1. Enter amount from Schedule P, Part III, line 3.....
2. Enter the amount from Schedule RT, Part III, line 3 (if applicable).....
3. Subtract line 2 from line 1 (if zero or less, enter zero)
4. Multiply line 3 by 5% (0.05)
5. Special allocation factor – enter amount from Schedule R, Part II, Section A, line 1(e).....
6. Allocated dividends – multiply line 4 by line 5
7. Enter the amount from Schedule RT, Part I, line 2, if applicable
8. Subtract line 7 from line 6 (include here and on Schedule A, Part II, line 30 ONLY if greater than zero)

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2.	
3.	
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8.	

Section C (Complete only if Schedule R, Part II, Section A, line 2 is a negative number)

1. Enter amount from Schedule P, Part III, line 3.....
2. Enter amount from Schedule RT, Part III, line 3, if applicable
3. Subtract line 2 from line 1 (if zero or less, enter zero)
4. Multiply line 3 by 5% (0.05)
5. Multiply line 4 by allocation factor from current Schedule J.....
6. Enter amount from Schedule R, Part I, line 12.....
7. Enter amount from Schedule A, Part II, line 26 (if zero or a negative number, enter zero).....
8. Subtract line 7 from line 6.....
9. Subtract line 8 from line 5 (if zero or less, enter zero)
10. Special allocation factor – enter amount from Schedule R, Part II, Section A, line 1(e).....
11. Multiply line 9 by line 10
12. Allocated dividends – divide line 11 by allocation factor from current Schedule J.....
13. Enter the amount from Schedule RT, Part I, line 2, if applicable
14. Subtract line 13 from line 12 (include here and on Schedule A, Part II, line 30 ONLY if greater than zero)

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PART III DIVIDEND EXCLUSION – For Tax Years Beginning on and After January 1, 2019

1. Enter the total dividends and deemed dividends reported on Schedule A
2. Enter amount from Schedule PT, Section D, line 3
3. Dividends eligible for dividend exclusion – Subtract line 2 from line 1
4. Enter amount from Schedule P, Part III, line 3.....
5. Multiply line 4 by .95.....
6. Subtract line 4 from line 3.....
7. Dividend income from investments where taxpayer owns less than 50% of voting stock and less than 50% of all other classes of stock (do not incl. amounts subtracted on line 2)
8. Subtract line 7 from line 6.....
9. Multiply line 8 by 50%.....
10. Enter the amount from Schedule RT, Part III, line 3 (if applicable).....
11. DIVIDEND EXCLUSION: Add lines 5, 9 and 10
12. Allocation factor from current Schedule J (if all receipts are derived from only NJ sources, enter 1.000000).....
13. ALLOCATED DIVIDEND EXCLUSION: Multiply line 11 by line 12 (include here and on Schedule A, Part II, line 27) ..

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Schedule S – Part I DEPRECIATION AND SAFE HARBOR LEASING (See Instructions)

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

Include Federal Form 4562 and Federal Depreciation Worksheet

Modification at Schedule A, Part II, line 9 or line 12 – Depreciation and Certain Safe Harbor Lease Transactions

Additions

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

Deductions

16. New Jersey depreciation	16.	
17. Recomputed depreciation attributable to distributive share of recovery property from a partnership	17.	
18. Any income included in the return with respect to property solely as a result of an IRC § 168(f)(8) election ..	18.	
19. The lessee/user should enter the amount of depreciation which would have been allowable under the Internal Revenue Code on December 31, 1980, had there been no safe harbor lease election	19.	
20. Excess of accumulated ACRS, MACRS, or bonus depreciation over accumulated New Jersey depreciation on physical disposal of recovery property (include computations)	20.	
21. Other deductions (include an explanation/reconciliation)	21.	
22. Total lines 16 through 21	22.	
23. ADJUSTMENT – Subtract line 22 from line 15 and enter the result. (If line 23 is positive, enter at Schedule A, Part II, line 9. If line 23 is negative, enter as a positive number at Schedule A, Part II, line 12)	23.	

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

1. Total depreciation claimed in arriving at Schedule A, Part II, line 1	1.	
2. Federal depreciation for assets placed in service after January 1, 1998	2.	
3. Net – Subtract line 2 from line 1	3.	
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.	
(b) Excess book depreciable basis over federal tax basis as of December 31, 1997	4b.	
(c) Less accumulated federal basis for all Single Asset Account property sold, retired or disposed of to date ..	4c.	
(d) Total (line 4(a) plus line 4(b) less line 4(c))	4d.	
5. New Jersey Depreciation – Divide line 4(d) by 30	5.	
6. New Jersey Adjustment		
(a) Depreciation adjustment for assets placed in service prior to Jan. 1, 1998 – Subtract line 5 from line 3 ..	6a.	
(b) Special bonus depreciation adjustment from Schedule S, Part I, line 23 (see instructions)	6b.	
7. Total Adjustment – Add lines 6(a) and 6(b) and enter the result. (If line 7 is positive, enter at Schedule A, Part II, line 9. If line 7 is negative, enter as a positive number at Schedule A, Part II, line 12)	7.	

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Form 500

Computation of the 2019 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 the section only if the Allocated Entire Net Income/(Loss) before net operating loss deductions and dividend exclusion on Schedule A, Part II, line 22 is positive (income).

1. Prior Net Operating Loss Conversion Carryover (PNOL) – Enter the total of Worksheet 500-P, Part II, Column 3 (as filed in 2018 or 2019)	1.	
2. Enter the portion of line 1 previously deducted	2.	
3. Enter the portion of line 1 that expired.....	3.	
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.	
5. PNOL available in the current tax year – Subtract lines 2, 3, and 4 from line 1 (if zero or less, enter zero) ...	5.	
6. Enter the allocated net income from Schedule A, Part II, line 22	6.	
7. Current tax year's PNOL deduction – Enter the lesser of line 5 or line 6 here and on Schedule A, Part II, line 23	7.	

* 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.	
b. Return Period Ending _____ <input type="checkbox"/>	1b.	
c. Return Period Ending _____ <input type="checkbox"/>	1c.	
d. Return Period Ending _____ <input type="checkbox"/>	1d.	
e. Return Period Ending _____ <input type="checkbox"/>	1e.	
f. Return Period Ending _____ <input type="checkbox"/>	1f.	
g. Return Period Ending _____ <input type="checkbox"/>	1g.	
h. Return Period Ending _____ <input type="checkbox"/>	1h.	
i. Return Period Ending _____ <input type="checkbox"/>	1i.	
j. Return Period Ending _____ <input type="checkbox"/>	1j.	
2. Total Post Allocation Net Operating Losses (NOLs) – Add lines 1a through 1j	2.	
3. Portion of line 2 previously deducted.....	3.	
4. Portion of line 2 that expired (after 20 privilege periods).....	4.	
5. 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*.....	5.	
6. NOLs available for current tax year – Subtract lines 3, 4, and 5 from line 2	6.	
7. Enter Allocated Entire Net Income Before Post Allocation Net Operating Loss Deduction from Schedule A, Part II, line 24	7.	
8. Current tax year's NOL deduction – Enter the lesser of line 6 or line 7 here and on Schedule A, Part II, line 25	8.	

* If the taxpayer has any allocated discharge of indebtedness that was not used in Form 500 Section A, enter the balance.

Note: When filing a combined return, post allocation net operating loss (NOL) carryovers are available to be shared by other taxable members of the combined group with which the taxpayer is a member and included as part of the same New Jersey combined return in the year the NOL carryover was generated, pursuant to N.J.S.A. 54:10A-4.6.h. The taxpayer cannot share the NOL carryovers with members of the combined group which were not included in the same New Jersey combined return in the year the NOL carryover was originally generated.

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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, line 1. 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

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

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 1, Part I by amount in Column 2, Part II
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20.		

Enclose a Copy with Tax Return