

# CAUTION

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

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

**2020  
CBT-100**

**DO NOT MAIL THIS FORM**

**New Jersey Corporation Business Tax Return  
For Tax Years Ending On or After July 31, 2020, Through June 30, 2021**

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		Phone 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.	XXXXXXXXXXXXXXXXXXXXXXX
2. Amount of Tax – Multiply line 1 by the applicable tax rate (see instructions) .....	2.	XXXXXXXXXXXXXXXXXXXXXXX
3. Tax Credits – Enter amount from Schedule A-3, Part I, line 28 (see instructions).....	3.	XXXXXXXXXXXXXXXXXXXXXXX
4. CBT TAX LIABILITY – Subtract line 3 from line 2.....	4.	XXXXXXXXXXXXXXXXXXXXXXX
5. a. 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).....	5a.	XXXXXXXXXXXXXXXXXXXXXXX
b. Pass-Through Business Alternative Income Tax Credit from Form 329 (see instructions) (Amount entered cannot be more than amount on line 5a) .....	5b.	XXXXXXXXXXXXXXXXXXXXXXX
c. Balance of surtax – Subtract line 5b from line 5a.....	5c.	XXXXXXXXXXXXXXXXXXXXXXX
6. Tax Due – Add line 5c to the greater of line 4 or minimum tax due from Schedule A-GR (see instructions)...	6.	XXXXXXXXXXXXXXXXXXXXXXX
7. Installment Payment – Only applies if line 6 is \$500 or less (see instructions) .....	7.	XXXXXXXXXXXXXXXXXXXXXXX
8. Professional Corporation Fees (from Schedule PC, line 7) .....	8.	XXXXXXXXXXXXXXXXXXXXXXX
9. TOTAL TAX AND PROFESSIONAL CORPORATION FEES – Add lines 6, 7, and 8 .....	9.	XXXXXXXXXXXXXXXXXXXXXXX
10. a. Payments and Credits (see instructions) .....	10a.	XXXXXXXXXXXXXXXXXXXXXXX
b. Payments made by partnerships on behalf of taxpayer (include copies of all NJK-1s).....	10b.	XXXXXXXXXXXXXXXXXXXXXXX
c. Refundable Tax Credits from Schedule A-3, Part II, line 5 (see instructions).....	10c.	XXXXXXXXXXXXXXXXXXXXXXX
d. Total Payments and Credits – Add lines 10a, 10b, and 10c.....	10d.	XXXXXXXXXXXXXXXXXXXXXXX
11. Balance of Tax Due – If line 10d is less than line 9, subtract line 10d from line 9.....	11.	XXXXXXXXXXXXXXXXXXXXXXX
12. Penalty and Interest Due (see instructions) .....	12.	XXXXXXXXXXXXXXXXXXXXXXX
13. Total Balance Due – Add line 11 and line 12 .....	13.	XXXXXXXXXXXXXXXXXXXXXXX
14. Amount Overpaid – If line 10d is greater than the sum of line 9 and 12, enter amount of overpayment .....	14.	XXXXXXXXXXXXXXXXXXXXXXX
15. Amount of line 14 to be Refunded .....	15.	XXXXXXXXXXXXXXXXXXXXXXX
16. Amount of line 14 to be Credited to 2021 Tax Return .....	16.	XXXXXXXXXXXXXXXXXXXXXXX
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"/> 2020 or <input type="checkbox"/> 2021.....	17.	XXXXXXXXXXXXXXXXXXXXXXX

Unitary ID Number  
**NU**

<b>CERTIFICATION OF INACTIVITY</b> (See Instructions)	<p><b>If the corporation is inactive</b>, 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>
	(Date) (Signature of Corporate Officer) (Title)

<b>SIGNATURE AND VERIFICATION</b> (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>
	(Date) (Signature of Duly Authorized Officer of Taxpayer) (Title)
	(Date) (Signature of Individual Preparing Return) (Address) (Preparer's ID Number)
	(Name of Tax Preparer's Employer) (Address) (Employer's ID Number)

NAME AS SHOWN ON RETURN

FEDERAL ID NUMBER

**ANNUAL GENERAL QUESTIONNAIRE (See Instructions)****PART I** All taxpayers must answer the following questions. Riders must be provided where necessary.

1. Type of business \_\_\_\_\_  
Principal products handled \_\_\_\_\_
2. State the location of the actual seat of management or control of the corporation \_\_\_\_\_  
\_\_\_\_\_
3. Did one or more other corporations own beneficially, or control, a majority of the stock of 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 4b 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. Is income from sources outside the United States included in taxable net income on Schedule A?  
 Yes  No  NA  
If yes, provide a rider indicating such items of gross income, the source, the deductions and the amount of foreign taxes paid. Enter on Schedule A, Part II, line 10, the difference between the net of such income and the amount of foreign taxes paid not previously deducted (include a rider).
10. Does the taxpayer have related parties or affiliates that file combined returns in New Jersey?  Yes. 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.  
For more information see Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 740-10, formerly FASB Interpretation No. 48 (FIN 48).
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.)

<b>Income</b>	
1. a. Gross receipts or sales .....	1a. XXXXXXXXXXXXXXXXXXXXXXXX
b. Less: Returns and allowances .....	1b. XXXXXXXXXXXXXXXXXXXXXXXX
c. Total – Subtract line 1b from line 1a.....	1c. XXXXXXXXXXXXXXXXXXXXXXXX
2. Less: Cost of goods sold (from Schedule A-2, line 8) .....	2. XXXXXXXXXXXXXXXXXXXXXXXX
3. Gross profit – Subtract line 2 from line 1c .....	3. XXXXXXXXXXXXXXXXXXXXXXXX
4. a. Dividends .....	4a. XXXXXXXXXXXXXXXXXXXXXXXX
b. Gross Foreign Derived Intangible Income (see instructions) (include copy of federal Form 8993).....	4b. XXXXXXXXXXXXXXXXXXXXXXXX
c. Gross Global Intangible Low-Taxed Income (see instructions) (include copy of federal Form 8992) .....	4c. XXXXXXXXXXXXXXXXXXXXXXXX
5. Interest.....	5. XXXXXXXXXXXXXXXXXXXXXXXX
6. Gross rents.....	6. XXXXXXXXXXXXXXXXXXXXXXXX
7. Gross royalties.....	7. XXXXXXXXXXXXXXXXXXXXXXXX
8. Capital gain net income (include a copy of federal Schedule D).....	8. XXXXXXXXXXXXXXXXXXXXXXXX
9. Net gain or (loss) (from federal Form 4797, include a copy) .....	9. XXXXXXXXXXXXXXXXXXXXXXXX
10. Other income (include schedule(s)).....	10. XXXXXXXXXXXXXXXXXXXXXXXX
11. <b>Total Income</b> – Add lines 3 through 10.....	11. XXXXXXXXXXXXXXXXXXXXXXXX
<b>Deductions</b>	
12. Compensation of officers (from Schedule F) .....	12. XXXXXXXXXXXXXXXXXXXXXXXX
13. Salaries and wages (less employment credits).....	13. XXXXXXXXXXXXXXXXXXXXXXXX
14. Repairs (Do not include capital expenditures) .....	14. XXXXXXXXXXXXXXXXXXXXXXXX
15. Bad debts .....	15. XXXXXXXXXXXXXXXXXXXXXXXX
16. Rents .....	16. XXXXXXXXXXXXXXXXXXXXXXXX
17. Taxes .....	17. XXXXXXXXXXXXXXXXXXXXXXXX
18. Interest.....	18. XXXXXXXXXXXXXXXXXXXXXXXX
19. Charitable contributions.....	19. XXXXXXXXXXXXXXXXXXXXXXXX
20. Depreciation (from federal Form 4562, include a copy) less depreciation claimed elsewhere on return.....	20. XXXXXXXXXXXXXXXXXXXXXXXX
21. Depletion .....	21. XXXXXXXXXXXXXXXXXXXXXXXX
22. Advertising.....	22. XXXXXXXXXXXXXXXXXXXXXXXX
23. Pension, profit-sharing plans, etc.....	23. XXXXXXXXXXXXXXXXXXXXXXXX
24. Employee benefit programs.....	24. XXXXXXXXXXXXXXXXXXXXXXXX
25. Reserved for future use.....	25. [REDACTED]
26. Other deductions (include schedule) .....	26. XXXXXXXXXXXXXXXXXXXXXXXX
27. <b>Total Deductions</b> - Add lines 12 through 26.....	27. XXXXXXXXXXXXXXXXXXXXXXXX
28. Taxable income before federal net operating loss deductions and federal special deductions – Subtract line 27 from line 11 (Must agree with line 28, page 1 of the Unconsolidated federal Form 1120, or the appropriate line of any other federal corporate return filed) (See instructions) .....	28. XXXXXXXXXXXXXXXXXXXXXXXX

**PART II – NEW JERSEY MODIFICATIONS TO ENTIRE NET INCOME**

1. Taxable income/(loss) before federal net operating loss deductions and special deductions (from Schedule A, Part I, line 28).....	1. XXXXXXXXXXXXXXXXXXXXXXXX
<b>Additions</b>	
2. Reserved for future use.....	2. [REDACTED]
3. Other federally exempt income not included in line 1 (see instructions) .....	3. XXXXXXXXXXXXXXXXXXXXXXXX
4. Interest on federal, state, municipal, and other obligations not included in line 1 (see instructions).....	4. XXXXXXXXXXXXXXXXXXXXXXXX
5. New Jersey State and other states taxes deducted in line 1 (see instructions) .....	5. XXXXXXXXXXXXXXXXXXXXXXXX
6. Related party interest addback (from Schedule G, Part I).....	6. XXXXXXXXXXXXXXXXXXXXXXXX
7. Related party intangible expenses and costs addback (from Schedule G, Part II).....	7. XXXXXXXXXXXXXXXXXXXXXXXX
8. Reserved for future use.....	8. [REDACTED]
9. Depreciation modification being added to income (from Schedule S).....	9. XXXXXXXXXXXXXXXXXXXXXXXX
10. Other additions. Explain on separate rider (see instructions).....	10. XXXXXXXXXXXXXXXXXXXXXXXX
11. Taxable income/(loss) with additions – Add line 1 through line 10 and enter the total .....	11. XXXXXXXXXXXXXXXXXXXXXXXX

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

**Taxable Net Income/(Loss) Calculation**

20. Entire Net Income/(Loss) Subtotal – Subtract line 19 from line 11 .....	20.	XXXXXXXXXXXXXXXXXXXX
21. Allocation factor from Schedule J (if all receipts were derived from only New Jersey sources, enter 1.000000) .....	21.	XXXXXXXXXXXXXXXXXXXX
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 29) .....	22.	XXXXXXXXXXXXXXXXXXXX
23. Prior year net operating loss (PNOL) deduction (from Form 500, Section A) (Amount entered cannot be more than amount on line 22) .....	23.	XXXXXXXXXXXXXXXXXXXX
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 29) .....	24.	XXXXXXXXXXXXXXXXXXXX
25. Post allocation net operating loss (NOL) deduction (from Form 500, Section B) (Amount entered cannot be more than amount on line 24) .....	25.	XXXXXXXXXXXXXXXXXXXX
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 29) .....	26.	XXXXXXXXXXXXXXXXXXXX
27. Allocated Dividend Exclusion (from Schedule R) (see instructions) .....	27.	XXXXXXXXXXXXXXXXXXXX
28. Reserved for future use .....	28.	
29. <b>Taxable net income</b> – Subtract line 27 from line 26 .....	29.	XXXXXXXXXXXXXXXXXXXX

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

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

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

**PART II – Refundable Tax Credits**

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

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

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

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





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

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

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

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**Schedule G – Part I INTEREST (See Instructions)**

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
XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
a. Total amount of interest deducted.....			XXXXXXXXXXXXXXXXXX
b. Subtract: Exceptions (see instructions) .....			(XXXXXXXXXXXXXXXXXX)
c. Related Party Interest Expenses Disallowed for New Jersey Purposes (include here and on Schedule A, Part II, line 6) .....			XXXXXXXXXXXXXXXXXX

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

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
XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
a. Total amount of intangible expenses and costs deducted.....				XXXXXXXXXXXXXXXXXX
b. Subtract: Exceptions (see instructions) .....				(XXXXXXXXXXXXXXXXXX)
c. Related Party Intangible Expenses and Costs addback (include here and on Schedule A, Part II, line 7) ....				XXXXXXXXXXXXXXXXXX

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



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### Schedule H

#### TAXES (See Instructions)

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

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

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

### Schedule J

#### COMPUTATION OF ALLOCATION FACTOR (See Instructions)

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

**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.

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**Schedule P-1 PARTNERSHIP INVESTMENT ANALYSIS (See Instructions)**

**Part I – Partnership Information**

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

**Part II – Separate Accounting of Nonunitary Partnership Income**

(1)	(2)	(3)	(4)
Nonunitary Partnership's Federal ID Number	Distributive Share of Income/Loss from Nonunitary Partnership	Partnership's Allocation Factor (See Instructions)	Taxpayer's Share of Income Allocated to New Jersey (Multiply Column 2 by Column 3)
1. XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
2. XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
3. XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
4. Total column 2. Enter amount here and Schedule A, Part II, line 17b.....			XXXXXXXXXXXXXXXXXXXX
5. Total column 4. Enter amount here and Schedule A, Part III, line 3b.....			XXXXXXXXXXXXXXXXXXXX

If additional space is needed, include a rider.

**Schedule PC PER CAPITA LICENSED PROFESSIONAL FEE (See Instructions)**

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

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

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

**Part II – Complete only if there are more than 2 licensed professional listed above.**

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

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**Schedule P SUBSIDIARY INVESTMENT ANALYSIS (See Instructions)**

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

**PART I DOMESTIC SUBSIDIARY**

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

**PART II FOREIGN SUBSIDIARY**

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

**PART III TOTAL OF 80% OR MORE OWNED SUBSIDIARY DIVIDENDS**

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

**Schedule R DIVIDEND EXCLUSION (See Instructions)**

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

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

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

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

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

**Additions**

8. Amounts from lines 3, 4, 5, and 6 above .....	8.	XXXXXXXXXXXXXXXXXX
9. Special Depreciation Allowance from line 2 above .....	9.	XXXXXXXXXXXXXXXXXX
10. Distributive share of the special depreciation allowance from a partnership .....	10.	XXXXXXXXXXXXXXXXXX
11. Distributive share of ACRS, MACRS, and other depreciation from a partnership .....	11.	XXXXXXXXXXXXXXXXXX
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		XXXXXXXXXXXXXXXXXX
a. Interest .....	12a.	XXXXXXXXXXXXXXXXXX
b. Rent .....	12b.	XXXXXXXXXXXXXXXXXX
c. Amortization of Transactional Costs .....	12c.	XXXXXXXXXXXXXXXXXX
d. Other Deductions .....	12d.	XXXXXXXXXXXXXXXXXX
13. IRC § 179 depreciation in excess of New Jersey allowable deduction .....	13.	XXXXXXXXXXXXXXXXXX
14. Other additions (include an explanation/reconciliation) .....	14.	XXXXXXXXXXXXXXXXXX
15. Total lines 8 through 14 .....	15.	XXXXXXXXXXXXXXXXXX

**Deductions**

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

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

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## Form 500

### Computation of the 2020 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.....	1.	XXXXXXXXXXXXXXXXXX
2. Enter the portion of line 1 previously deducted .....	2.	XXXXXXXXXXXXXXXXXX
3. Enter the portion of line 1 that expired.....	3.	XXXXXXXXXXXXXXXXXX
4. Enter any discharge of indebtedness excluded from federal taxable income in the current tax period pursuant to subparagraph (A), (B), or (C) of paragraph (1) of subsection (a) of IRC § 108*.....	4.	XXXXXXXXXXXXXXXXXX
5. PNOL available in the current tax year – Subtract lines 2, 3, and 4 from line 1 (if zero or less, enter zero) ...	5.	XXXXXXXXXXXXXXXXXX
6. Enter the allocated net income from Schedule A, Part II, line 22 .....	6.	XXXXXXXXXXXXXXXXXX
7. <b>Current tax year's PNOL deduction</b> – Enter the lesser of line 5 or line 6 here and on Schedule A, Part II, line 23 .....	7.	XXXXXXXXXXXXXXXXXX

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

#### Section B – Post Allocation Net Operating Losses (NOLs) For Tax Years Ending ON AND AFTER July 31, 2019

Check the box next to each period if the unused, unexpired, post allocation NOL carryovers are from a tax period in which the taxpayer was a taxable member on a New Jersey combined return. **Otherwise, leave the box blank.**

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

\* 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).....	XXXXXXXXXXXXXXXXXX
---	--------------------

**Part II**

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

Enclose a Copy with Tax Return