

Members and Affiliates Schedule — List all members of the combined group

	Managerial Member (1)	Member 2...
Unitary ID Number	NU	NU
Member Name		
Member FEIN		
Member's NJ Corporation Number		
Date Member Joined Combined Group		
Date Member Left Combined Group		
State/Territory or Country of Incorporation		
Location of the actual seat of management or control of the corporation		
Federal Business Activity Code		
Type of business		
Principal products handled		
Date Authorized to do Business in New Jersey		
If the answer to any of the following questions for a member is "yes," check the box in the appropriate member column.		
1. Is member inactive? If yes, complete Schedule I.	<input type="checkbox"/>	<input type="checkbox"/>
2. Does member have nexus with New Jersey?	<input type="checkbox"/>	<input type="checkbox"/>
3. a. Is only a portion of the business included in the combined group entire net income? If yes, complete lines 3b and 3c.	<input type="checkbox"/>	<input type="checkbox"/>
b. Is the partially included member also included as a member of another New Jersey combined return?	<input type="checkbox"/>	<input type="checkbox"/>
c. Is the member reporting income on Schedule X that was excluded on line 1b of Schedule A, Part I? (water's-edge and world-wide returns only)	<input type="checkbox"/>	<input type="checkbox"/>
4. Is member a banking corporation?	<input type="checkbox"/>	<input type="checkbox"/>
5. Is member a financial corporation? (See instructions.)	<input type="checkbox"/>	<input type="checkbox"/>
6. Is this corporation a Professional Corporation (PC) formed pursuant to <u>N.J.S.A. 14A:17-1</u> et seq. or any similar law from a possession or territory of the United States, a state, or political subdivision thereof?	<input type="checkbox"/>	<input type="checkbox"/>
7. Is member a federal 1120-S filer?	<input type="checkbox"/>	<input type="checkbox"/>
8. Has member made a New Jersey S Corporation Election?	<input type="checkbox"/>	<input type="checkbox"/>
9. Does member own any Qualified Subchapter S Subsidiaries?	<input type="checkbox"/>	<input type="checkbox"/>
10. Is member a combinable captive insurance company?	<input type="checkbox"/>	<input type="checkbox"/>
11. Is member a partner in a partnership?	<input type="checkbox"/>	<input type="checkbox"/>
12. Is member an owner of a disregarded entity?	<input type="checkbox"/>	<input type="checkbox"/>
13. Is member a licensee under the Casino Control Act?	<input type="checkbox"/>	<input type="checkbox"/>
14. Does member own or lease real or tangible property in New Jersey?	<input type="checkbox"/>	<input type="checkbox"/>
15. Does member have payroll in New Jersey?	<input type="checkbox"/>	<input type="checkbox"/>
16. Has member taken any uncertain tax positions when filing this return or their federal tax return? If yes, include a rider detailing the information. For more information, see the instructions for federal Schedule UTP .	<input type="checkbox"/>	<input type="checkbox"/>

Annual General Questionnaire (See Instructions)Unitary ID Number **NU**

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1. a. Enter total number of members in the group a. _____
 b. Enter number of taxable group members b. _____
 c. Enter number of nontaxable group members c. _____
 d. Enter number of related parties or affiliates that are not included in the combined return d. _____
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2. Did any member own beneficially, or control, a majority of the stock of any corporation not included as a member of the combined group or did the same interests own beneficially, or control, a majority of the stock of any other corporation not included as a member of the combined group? If yes, provide a rider indicating the name and FEIN of the controlled corporation, the name and FEIN of the controlling/parent corporation, and the percentage of stock owned or controlled. Yes No
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Questions 3a and 3b must be answered by corporations with a controlling interest in certain commercial property.

3. a. During the period covered by the return, did any member acquire or dispose of, directly or indirectly, a controlling interest in certain commercial property? If yes, answer question 3b. Yes 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? If yes, provide information and include a copy of the CITT-1 or CITT-1E filed. If 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. Yes No
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4. Did any member receive any deemed repatriation dividends reported under IRC §965 from a subsidiary in the member's federal tax year 2017 or 2018 for which the member files a New Jersey 2017, 2018, or 2019 tax return? If yes, provide a rider indicating the name and FEIN of the subsidiary, the amount of deemed repatriation dividends, and indicate on which year's New Jersey return the income was included. Yes No
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5. Is income from sources outside the United States included in entire net income on Schedule A? If yes, provide 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). Yes No NA
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6. Is 50% or more of the group's income derived from transportation of freight by air or ground? (Airlines and transportation companies, see instructions) Yes No
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Schedule A

**Calculation of New Jersey Taxable Net Income (See instructions)
Every Member Must Complete Parts I, II, and III of This Schedule**

PART I – Computation of Entire Net Income (All data must match the federal return that was filed or that would have been filed.)

	(a) Group Combined	(b) Eliminations and Adjustments	(c) Subtotal (Before Eliminations & Adjustments)	Managerial Member (1)	Member 2...
Unitary ID Number	NU	NU	NU	NU	NU
Member FEIN	NU	NU	NU		
Member Name					
Tax Year Beginning Date					
Tax Year Ending Date					
Income					
1. a. Gross receipts or sales everywhere	1a.				
b. Less: returns and allowances	1b.				
c. Balance – Subtract line 1b from line 1a.....	1c.				
2. Less: Cost of goods sold (from Schedule A-2, line 8) (include copy of federal 1125-A).....	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 (see instructions) (include schedule(s)).....	10.				
11. Total Income – Add lines 3 through 10.....	11.				
Deductions					
12. Compensation of officers (from Schedule F) (include copy of federal 1125-E).....	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 and licenses	17.				
18. Interest (see instructions).....	18.				
19. Charitable contributions (see instructions).....	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 (attach 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 federal Form 1120, or the appropriate line of any other federal corporate return) (See instructions).....	28.				

PART II – New Jersey Modifications to Entire Net Income

		(a) Group Combined	(b) Eliminations and Adjustments	(c) Subtotal (Before Eliminations & Adjustments)	Managerial Member (1)	Member 2...
1. a. Taxable income/(loss) from Schedule A, Part I, line 28	1a.					
b. Income included in line 1a from Separate Activities not includible in the combined group entire net income (water's-edge and world-wide returns only) (see instructions)	1b.					
c. Taxable income/(loss) of combined group – Subtract line 1b from line 1a	1c.					
Additions						
2. Income of a non-U.S. corporation member not included in line 1.....	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) (see instructions)	7.					
8. Reserved for future use	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 1c through line 10.....	11.					
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 in line 1c above	14a.					
b. Enter the I.R.C. § 250(a) deduction amount allowed federally for FDII if FDII income is included on line 1c above.....	14b.					
c. Net GILTI previously taxed by New Jersey not deducted or excluded elsewhere	14c.					
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.					
17. a. Elimination of nonoperational activity (from Schedule O, Part I)	17a.					
b. 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.....	19.					

PART II – New Jersey Modifications to Entire Net Income — continued

	(a) Group Combined	(b) Eliminations and Adjustments	(c) Subtotal (Before Eliminations & Adjustments)	Managerial Member (1)	Member 2...
Taxable Net Income/(Loss) Calculation					
20. Entire Net Income/(Loss) Subtotal – Subtract line 19 from line 11	20.				
21. Group allocation factor (from Schedule J, line 9)	21.				
22. Allocated entire net income/(loss) before any net operating loss deductions and dividend exclusion – Multiply the group entire net income on line 20, column (a) by the group allocation factor on line 21 (if zero or less, enter zero on line 28).....	22.				
23. Net operating loss deduction (from Form 500U, Section C, line 3) (amount entered cannot be more than amount on line 22).....	23.				
24. Allocated entire net income before allocated dividend exclusion – Subtract line 23 from line 22 (If zero or less, enter zero here and on line 28)	24.				
25. Allocated Dividend Exclusion (from Schedule R) (see instructions) (amount entered cannot be more than amount on line 24)	25.				
26. Allocated entire net income subtotal – Subtract line 25 from line 24	26.				
27. a. I.B.F. Exclusion.....	27a.				
b. Allocated I.B.F. Exclusion – Multiply line 27a, column (a), by the group allocation factor (line 21).....	27b.				
28. Combined Group Taxable Net Income/(Loss) – Subtract line 27b from line 26	28.				

PART III – Calculation of Tax Credits, Minimum Tax and Surtax, and Group Tax

1. Combined Group Taxable Net Income/(Loss) from Schedule A, Part II, line 28.	1.				
2. Member's Taxable Net Income from Separate Activities (from Schedule X)(If the taxable net income from Part I of Schedule X is zero or less, enter zero)	2.				
3. a. New Jersey nonoperational income from Schedule O, Part III.....	3a.				
b. Nonunitary partnership income (from Schedule P-1, Part II, line 5)	3b.				
4. Tax Base – Add lines 1, 2, 3a, and 3b.	4.				
5. Amount of Tax – For the combined group, multiply line 4, column (a) by the applicable tax rate (see instructions)	5.				
6. Tax Credits (from Schedule A-3, Part I, line 28).....	6.				
7. CBT TAX LIABILITY – Subtract line 6 from line 5.....	7.				
8. Total surtax of combined group (from combined group column of Schedule A-5, Part II, line 5)	8.				
9. a. Multiply \$2,000 by the number of taxable members and enter the result.....	9a.				
b. Tax Due – Add line 8 to the greater of line 7 or line 9a.....	9b.				

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.

	(a) Group Combined	(b) Eliminations and Adjustments	(c) Subtotal (Before Eliminations & Adjustments)	Managerial Member (1)	Member 2...
Unitary ID Number	NU	NU	NU	NU	NU
Member FEIN	NU	NU	NU		
Member Name					
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)

	Group Combined	Managerial Member (1)	Member 2...
Unitary ID Number	NU	NU	NU
Member FEIN	NU		
Member Name			

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

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 Refundable Tax Credit to be refunded to individual members. Enter here and on page 1, line 11b	5.		
6. Balance of Refundable Tax Credit to be applied to the group. Enter here and on page 1, line 11c	6.		

Schedule A-4 Summary Schedule (See Instructions) .

	Group Combined	Managerial Member (1)	Member 2...
Unitary ID Number	NU	NU	NU
Member FEIN	NU		
Member Name			
PNOL Deduction Carryover			
1. Form 500U, Section A, line 6 minus line 8b (for group) or line 6 minus line 8a (for members).....	1.		
Post Allocation NOL Carryover			
2. Form 500U, Section B, line 6 minus lines 10 and 12 of the member's column.....	2.		
Interest and Intangible Costs and Expenses			
3. Schedule G, Part I, line b.....	3.		
4. Schedule G, Part II, line b.....	4.		
Schedule J Information			
5. Reserved for future use.....	5.		
6. Reserved for future use.....	6.		
7. Reserved for future use.....	7.		
8. Schedule J, line 6c.....	8.		
9. Schedule J, line 7c.....	9.		
10. Schedule J, line 9.....	10.		
Net Operational Income Information			
11. Schedule O, Part III, line 31.....	11.		
Dividend Exclusion Information			
12. Schedule R, line 6.....	12.		
13. Schedule R, line 8.....	13.		
14. Schedule R, line 10.....	14.		

Schedule A-5 Computation of Group and Member Surtax

	Group Combined	Managerial Member (1)	Member 2...
Unitary ID Number	NU	NU	NU
Member FEIN	NU		
Member Name			

PART I – Combined Group Surtax

1. Combined Group Taxable Net Income (see instructions).....	1.			
2. Surtax on combined group taxable net income – Multiply line 1 by the applicable surtax rate (see instructions).	2.			
3. Pass-Through Business Alternative Income Tax Credit from Form 329, line 23b (see instructions)(amount entered cannot be more than amount on line 2).....	3.			
4. Balance of combined group surtax – Subtract line 3 from line 2.....	4.			

PART II – Member’s Surtax

1. a. Balance of combined group surtax (from Part I, line 4)	1a.			
b. Divide line 1a by the group allocation factor from the combined group column of Schedule J, line 9	1b.			
c. Member’s share of combined group surtax – Multiply line 1b of the member’s column by member’s allocation factor from Schedule J, line 9.....	1c.			
2. a. Member’s Taxable Net Income from Separate Activities (from Schedule X)(If zero or less, enter zero)	2a.			
b. Surtax on member’s independent taxable net income – Multiply line 2a of the member by the applicable surtax rate (see instructions).....	2b.			
3. Total member’s surtax – Add line 1c and line 2b.....	3.			
4. Pass-Through Business Alternative Income Tax Credit from Form 329, line 32d (see instructions)(amount entered cannot be more than amount on line 3).....	4.			
5. Total surtax – Subtract combined group column of line 4 from combined group column of line 3. Enter here and on Schedule A, Part III, line 8	5.			

Schedule B

Schedule B is optional unless the combined group composition is different than that of the federal consolidated return group. See instructions.

	(a) Group Combined	(b) Eliminations and Adjustments	(c) Subtotal (Before Eliminations & Adjustments)	Managerial Member (1)	Member 2...
Unitary ID Number	NU	NU	NU	NU	NU
Member FEIN	NU	NU	NU		
Member Name					

PART I – Beginning of the Year

Assets

1. Cash	1.				
2. Trade notes and accounts receivable.....	2.				
a. Reserve for bad debts	2a.				
3. Loans to stockholders/affiliates	3.				
4. Stock of subsidiaries.....	4.				
5. Corporate stocks	5.				
6. Bonds, mortgages, and notes.....	6.				
7. New Jersey state and local government obligations	7.				
8. All other government obligations	8.				
9. Patents and copyrights	9.				
10. Deferred charges.....	10.				
11. Goodwill.....	11.				
12. All other intangible personal property (itemize).....	12.				
13. <i>Total intangible personal property</i> (total lines 1 to 12).....	13.				
14. Land.....	14.				
15. Buildings and other improvements	15.				
a. Less accumulated depreciation	15a.				
16. Machinery and equipment	16.				
a. Less accumulated depreciation	16a.				
17. Inventories	17.				
18. All other tangible personal property (net) (itemize on rider)	18.				
19. <i>Total real and tangible personal property</i> (total lines 14 to 18).....	19.				
20. Total assets (add lines 13 and 19).....	20.				

Liabilities and Stockholder's Equity

21. Accounts payable	21.				
22. Mortgages, notes, bonds payable in less than 1 year (include schedule)	22.				
23. Other current liabilities (include schedule).....	23.				

Schedule C

Reconciliation of Income/(Loss) per Books With Income per Return

Schedules C and C-1 are optional if Schedules M-1, M-2, or M-3 from the federal return are included with Form CBT-100U. See instructions.

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

Schedule C-1

Analysis of Unappropriated Retained Earnings per Books (See Instructions)

Schedules C and C-1 are optional if Schedules M-1, M-2, or M-3 from the federal return are included with Form CBT-100U. See instructions.

	Managerial Member (1)	Member 2...
Unitary ID Number	NU	NU
Member FEIN		
Member Name		
1. Balance at beginning of year.....	1.	
2. Net income/(loss) per books.....	2.	
3. Other increases (itemize) _____	3.	
4. Total of lines 1, 2, and 3.....	4.	
5. Distributions (a) Cash \$ _____ (b) Stock \$ _____ (c) Property \$ _____	5.	
6. Other decreases (itemize) _____	6.	
7. Total of lines 5 and 6.....	7.	
8. Balance end of year – line 4 less 7.....	8.	

Schedule CG

Reconciliation With Consolidated Group

Section A – Federal Consolidated Group

1. List the entities included in the federal consolidated return(s). List the corporation(s) name, federal employer identification number (FEIN), and the amount on line 28.

	Name	FEIN	Form 1120, Line 28
a.			
b.			
c.			
d.			
e.			
f.			
2. Total.....			

Section B – Members Included in the New Jersey Combined Group Not Reported in Section A

3. List any members included in the New Jersey combined group not included in Section A.

	Name	FEIN	Taxable Income*
a.			
b.			
c.			
d.			
e.			
f.			
4. Total.....			

* Taxable income before federal net operating loss deductions and federal special deductions (Must agree with line 28, page 1 of the unconsolidated federal Form 1120, or the appropriate line of any other federal corporate return that was filed or would have been filed)

Section C – Members Reported in Section A Not Included in the New Jersey Combined Group

5. List any member from Section A that are not part of the New Jersey combined group.

	Name	FEIN	Form 1120, Line 28
a.			
b.			
c.			
d.			
e.			
f.			
6. Total			

Section D – Adjustments to Federal Taxable Income

7. Other additions/subtractions to federal taxable income (include rider)

	Name	FEIN	Adjustments to Federal Taxable Income
a.			
b.			
c.			
d.			
e.			
f.			
8. Total.....			
9. Total lines 2, 4, 6, and 8 (must reconcile to Schedule A, Part II, line 1c, column (a))			

Schedule E

Summary of Estimated Payments and Credits Submitted by Individual Group Members to be Credited to the Group

See instructions before completing this schedule.

	Group Combined	Managerial Member (1)	Member 2...	
Unitary ID Number	NU	NU	NU	
Member FEIN	NU			
Member Name				
1. (a) Estimate or payment amount submitted.....				
(b) Date submitted				
(a) Estimate or payment amount submitted.....				
(b) Date submitted				
(a) Estimate or payment amount submitted.....				
(b) Date submitted				
(a) Estimate or payment amount submitted.....				
(b) Date submitted				
(a) Estimate or payment amount submitted.....				
(b) Date submitted				
(a) Estimate or payment amount submitted.....				
(b) Date submitted				
(a) Estimate or payment amount submitted.....				
(b) Date submitted				
(a) Estimate or payment amount submitted.....				
(b) Date submitted				
2. Overpayment to be credited from 2019 return.....				
3. Total amount of member's credit to be applied to the group				
4. Total amount of credit to be applied to the group. Include here and on page 1, line 9.....				

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.

Managerial Member (1)

Unitary ID Number **NU**

Member FEIN

Member Name

(a) Name of Officer	(b) Social Security Number	(c) Percent of Time Devoted to Business	Percentage of Corporation Stock Owned		(f) Amount of Compensation
			(d) Common	(e) Preferred	
1. Total compensation of officers.....					
2. Less: Compensation of officers claimed elsewhere on the return.....					
3. Balance of compensation of officers (include here and on Schedule A, Part I, line 12).....					

Member 2...

Unitary ID Number **NU**

Member FEIN

Member Name

(a) Name of Officer	(b) Social Security Number	(c) Percent of Time Devoted to Business	Percentage of Corporation Stock Owned		(f) Amount of Compensation
			(d) Common	(e) Preferred	
1. Total compensation of officers.....					
2. Less: Compensation of officers claimed elsewhere on the return.....					
3. Balance of compensation of officers (include here and on Schedule A, Part I, line 12).....					

Schedule G

Managerial Member (1)

Unitary ID Number **NU**
 Member FEIN _____
 Member Name _____

PART I – Interest (See Instructions)

1. Was interest paid, accrued, or incurred to a related member(s) not included in the combined group deducted from entire net income?
 Yes. Fill out the following schedule. No.

Name of Related Member	Federal ID Number	Relationship to Member	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 in the member's column of Schedule A, Part II, line 6)			

PART II – Interest Expenses and Costs and Intangible Expenses and Costs (See Instructions)

1. Were intangible expenses and costs, including intangible interest expenses and costs, paid, accrued or incurred to related members not included in the combined group, deducted from entire net income? Yes. Fill out the following schedule. No.

Name of Related Member	Federal ID Number	Relationship to Member	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 Disallowed for New Jersey purposes (include here and in the member's column of Schedule A, Part II, line 7)				

Member 2...

Unitary ID Number **NU**
 Member FEIN _____
 Member Name _____

PART I – Interest (See Instructions)

1. Was interest paid, accrued, or incurred to a related member(s) not included in the combined group deducted from entire net income?
 Yes. Fill out the following schedule. No.

Name of Related Member	Federal ID Number	Relationship to Member	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 in the member's column of Schedule A, Part II, line 6)			

PART II – Interest Expenses and Costs and Intangible Expenses and Costs (See Instructions)

1. Were intangible expenses and costs, including intangible interest expenses and costs, paid, accrued or incurred to related members not included in the combined group, deducted from entire net income? Yes. Fill out the following schedule. No.

Name of Related Member	Federal ID Number	Relationship to Member	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 Disallowed for New Jersey purposes (include here and in the member's column of Schedule A, Part II, line 7)				

Schedule H

Taxes (See Instructions)

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

Managerial Member (1)

Unitary ID Number **NU**

Member FEIN

Member Name

	(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 (see instr.)						
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.

Member 2...

Unitary ID Number **NU**

Member FEIN

Member Name

	(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 (see instr.)						
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 Group and Members' Allocation Factors (See Instructions)

Each member, regardless of entire net income reported on Schedule A, Part II, line 20 must complete Schedule J.

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

NOTE: Airlines and transportation companies, see instructions.

	Group Combined	Managerial Member (1)	Member 2...
Unitary ID Number	NU	NU	NU
Member FEIN	NU		

NOTE: Water's-Edge and World-Wide Returns

- If only a portion of a member's operations are part of a unitary business, only the income, attributes, and allocation factors related to said portion should be included in the calculation of the combined group's tax. The remaining portion of a member's business operations may be subject to tax separately from the combined group. See instructions.
- For a member that has New Jersey receipts but does not have nexus with New Jersey, enter zero on line 6c of the member's column and include a rider with an explanation.

Affiliated Group Return

By making an Affiliated Group Election, all of the activities of all of the members are deemed to be the activities of the group. Include all receipts.

Receipts		Group Combined	Managerial Member (1)	Member 2...
1. From sales of tangible personal property shipped to points within NJ ..	1.			
2. From services if the benefit of the service is received in New Jersey..	2.			
3. From rentals of property situated in New Jersey	3.			
4. From royalties for the use in NJ of patents, copyrights, and trademarks..	4.			
5. All other business receipts earned in New Jersey (see instructions).....	5.			
6. a. Total New Jersey receipts (total of lines 1 through 5)	6a.			
b. Intercompany eliminations.....	6b.			
c. Net New Jersey receipts – Subtract line 6b from line 6a	6c.			
7. a. Total receipts from all sales, services, rentals, royalties, and other business transactions everywhere	7a.			
b. Intercompany eliminations.....	7b.			
c. Net receipts from everywhere – Subtract line 7b from line 7a.....	7c.			
8. Group Denominator (enter amount from combined group column of line 7c).....	8.			
9. Allocation Factor (line 6c divided by line 8). Carry the fraction to six decimal places. Do not express as a percent. Enter the allocation fac- tor from the combined group column onto Schedule A, Part II, line 21, column (a) and the combined group column of Schedule R, line 11	9.			

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.

Schedule P-1 Partnership Investment Analysis (See Instructions)

Managerial Member (1)

Unitary ID Number **NU**

Member FEIN

Member Name

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 Member by Partnerships
Name	Federal ID Number			Limited Partner	General Partner	Flow Through	Separate Accounting*	Yes	No	

Enter total of column 7 here and on page 1, line 10

*Taxpayers using a separate accounting method must complete Part II.

PART II – Separate Accounting of Nonunitary Partnership Income

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

If additional space is needed, include a rider.

Member 2...

Unitary ID Number **NU**

Member FEIN

Member Name

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 Member by Partnerships
Name	Federal ID Number			Limited Partner	General Partner	Flow Through	Separate Accounting*	Yes	No	

Enter total of column 7 here and on page 1, line 10

*Taxpayers using a separate accounting method must complete Part II.

PART II – Separate Accounting of Nonunitary Partnership Income

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

If additional space is needed, include a rider.

Schedule PC

Per Capita Licensed Professional Fee (See instructions)

Read the Instructions Before Completing This Form

	Group Combined	Managerial Member (1)	Member 2...
Unitary ID Number	NU	NU	NU
Member FEIN	NU		
Member Name			
How many licensed professionals are owners, shareholders, and/or employees from this Professional Corporation (PC) as of the first day of the privilege period?			

* Include a rider providing the names, addresses, and FID or SSN of the licensed professionals in the PC. If there are more than 2 licensed professionals, complete the remainder of Schedule PC. See instructions for examples of licensed professionals.

1. a. Enter number of resident and nonresident professionals with physical nexus with New Jersey	1a.		
b. Multiply line 1a by \$150	1b.		
2. a. Enter number of nonresident professionals without physical nexus with New Jersey	2a.		
b. Multiply line 2a by \$150 and multiply the result by the allocation factor of the PC	2b.		
3. Total Fee Due – Add line 1b and line 2b	3.		
4. Installment Payment – 50% of line 3	4.		
5. Total Fee Due (line 3 plus line 4)	5.		
6. Less prior year 50% installment payment and credit (if applicable)	6.		
7. Balance of Fee Due (line 5 minus line 6)	7.		
8. Credit to next year's Professional Corporation Fee. If line 7 is less than zero, enter the amount here	8.		
9. Total Professional Corporation Fees. If the result is zero or more, include the amount here and on page 1, line 7 of Form CBT-100U	9.		

Schedule R Dividend Exclusion (See instructions)

	Group Combined	Managerial Member (1)	Member 2...
Unitary ID Number	NU	NU	NU
Member FEIN	NU		
Member Name			
1. a. Enter the total dividends and deemed dividends reported and not eliminated on Schedule A	1a.		
b. Previously taxed dividends – Enter amount from Schedule PT, Section D, line 3	1b.		
2. Dividends eligible for dividend exclusion – Subtract line 1b from line 1a	2.		
3. a. Enter amount from 80% or more owned domestic subsidiaries	3a.		
b. Enter amount from 80% or more owned foreign subsidiaries.....	3b.		
c. Total dividend income from 80% or more owned subsidiaries – Add line 3a and line 3b	3c.		
4. Multiply line 3c by .95	4.		
5. Subtract line 3c from the combined group column of line 2.....	5.		
6. Dividend income from investments where member owns less than 50% of voting stock and less than 50% of all other classes of stock that were not already excluded as previously taxed dividends (include here and on Schedule A-4, line 12)	6.		
7. Subtract line 6 from line 5.....	7.		
8. Multiply line 7 by 50% (include here and on Schedule A-4, line 13).....	8.		
9. Reserved for future use	9.		
10. DIVIDEND EXCLUSION: Add line 4 and 8 (include here and on Schedule A-4, line 14)	10.		
11. Group allocation factor (from Schedule J, line 9).....	11.		
12. ALLOCATED DIVIDEND EXCLUSION: Multiply line 10 by line 11 (include here and on Schedule A, Part II, line 25, column (a)).....	12.		

Schedule S

Depreciation and Safe Harbor Leasing

	Managerial Member (1)	Member 2...
Unitary ID Number	NU	NU
Member FEIN		
Member Name		
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 1c.....	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 (see instruction).....	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)(s) election.....	18.	
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.	
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 (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.	

Form 500U

Computation of Prior Net Operating Loss Conversion Carryover (PNOL) and Post Allocation Net Operating Loss (NOL) Deductions

	Group Combined	Managerial Member (1)	Member 2...
Unitary ID Number	NU	NU	NU
Member FEIN	NU		
Member Name			

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) from Schedule A, Part II, line 22, column (a) is positive (income).

1. Prior Net Operating Loss Conversion Carryover (PNOL) – Enter the amount from Form 500U-P, Part II, line 21	1.		
2. Enter the portion of line 1 previously deducted (see instructions)	2.		
3. Enter the portion of line 1 that expired.....	3.		
4. Enter the portion of line 1 that is used on current period Schedule X ..	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. PNOL available in the current tax year – Subtract lines 2, 3, 4, and 5 from line 1 (if zero or less, enter zero).....	6.		
7. a. Enter the amount from Schedule A, Part II, line 20, column (a)	7a.		
b. Multiply line 7a by the member’s allocation factor from Schedule J, line 9, and enter the result	7b.		
8. a. Current tax year’s PNOL deduction – Enter the lesser of line 6 or line 7b here and on line 8 of Section B.....	8a.		
b. Group Total – Enter the total of line 8a member columns here and on line 1 of Section C	8b.		

* If the allocated discharge of indebtedness exceeds the amount of PNOL that is available and the member has post allocation net operating loss carry-over in Form 500U Section B, carry the remaining balance to line 5 of Section B (see instructions).

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

	Group Combined	Managerial Member (1)	Member 2...
1. Post Allocation Net Operating Loss Carryover – Enter the amount from Form 500U-PA, line 21	1.		
2. Enter the portion of line 1 previously deducted (see instructions).....	2.		
3. Enter the portion of line 1 that expired (after 20 privilege periods)	3.		
4. Enter the portion of line 1 that is used on current period Schedule X (see instructions).....	4.		
5. Enter the amount of any adjustments required under provisions of the federal Internal Revenue Code (see instructions).....	5.		
6. Post Allocation NOL Available – Subtract lines 2, 3, 4, and 5 from line 1 (if zero or less, enter zero) (see instructions) (include rider detailing any adjustments).	6.		
7. a. Enter the amount from Schedule A, Part II, line 20, column (a)	7a.		
b. Multiply line 7a by the member's allocation factor from Schedule J, line 9, and enter the result	7b.		
8. Enter the PNOL claimed on line 8a, Section A	8.		
9. Taxable Net Income subject to Post-Allocation Net Operating Loss (NOL) deduction by member – Subtract line 8 from line 7b	9.		
10. Amount of member's current year NOL. Enter the lesser of line 6 or line 9 (see instruction)	10.		
11. Post-Allocation Net Operating Loss carryover available for sharing – Subtract line 10 from line 6 (see instructions).....	11.		
12. Amount of NOL carryover shared with other taxable members (cannot exceed line 11)(see instructions)*	12.		
13. Amount of NOL carryover received from other taxable members (cannot exceed line 9 less line 10)(see instruction)*	13.		
14. Current tax year's NOL carryover deduction – Add line 10 and line 13 (total cannot exceed line 9)(see instruction) Enter the combined group total on line 2 of Section C	14.		

*If members share/receive post-allocation net operating losses with each other, include a rider detailing the transactions. Only net operating loss (NOL) carryovers derived from the unitary business of the combined group may 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 (N.J.S.A. 54:10A-4.6.h). The taxpayer cannot share the NOL carryovers with members of the combined group that were not included on the same New Jersey combined return in the year the NOL carryover was originally generated or the member's NOLs from separate activities independent of the group.

Section C – Total Net Operating Loss Deduction

1. Current tax year's PNOL deduction (from Section A, line 8b).....	1.	
2. Current tax year's NOL deduction (from the combined group column of Section B, line 14)	2.	
3. Total Net Operating Losses used in current tax year – Add lines 1 and 2. Enter here and on Schedule A, Part II, line 23	3.	

Form 500U-P Prior Net Operating Loss Carryovers (PNOL) For Tax Periods Ending PRIOR TO July 31, 2019

	Managerial Member (1)	Member 2...
Unitary ID Number	NU	NU
Member FEIN		
Member Name		

PART I

Allocation Factor For The Last Tax Period Ending Prior to July 31, 2019 (from Schedule J) from last separate return		
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PART II

1. (a) Tax Period Ending	1a.		
(b) Prior Net Operating Loss.....	1b.		
(c) Converted Prior Net Operating Loss Carryover – Multiply line 1b by the allocation factor in Part I.....	1c.		
2. (a) Tax Period Ending	2a.		
(b) Prior Net Operating Loss.....	2b.		
(c) Converted Prior Net Operating Loss Carryover – Multiply line 2b by the allocation factor in Part I.....	2c.		
3. (a) Tax Period Ending	3a.		
(b) Prior Net Operating Loss.....	3b.		
(c) Converted Prior Net Operating Loss Carryover – Multiply line 3b by the allocation factor in Part I.....	3c.		
4. (a) Tax Period Ending	4a.		
(b) Prior Net Operating Loss.....	4b.		
(c) Converted Prior Net Operating Loss Carryover – Multiply line 4b by the allocation factor in Part I.....	4c.		
5. (a) Tax Period Ending	5a.		
(b) Prior Net Operating Loss.....	5b.		
(c) Converted Prior Net Operating Loss Carryover – Multiply line 5b by the allocation factor in Part I.....	5c.		
6. (a) Tax Period Ending	6a.		
(b) Prior Net Operating Loss.....	6b.		
(c) Converted Prior Net Operating Loss Carryover – Multiply line 6b by the allocation factor in Part I.....	6c.		
7. (a) Tax Period Ending	7a.		
(b) Prior Net Operating Loss.....	7b.		
(c) Converted Prior Net Operating Loss Carryover – Multiply line 7b by the allocation factor in Part I.....	7c.		
8. (a) Tax Period Ending	8a.		
(b) Prior Net Operating Loss.....	8b.		
(c) Converted Prior Net Operating Loss Carryover – Multiply line 8b by the allocation factor in Part I.....	8c.		
9. (a) Tax Period Ending	9a.		
(b) Prior Net Operating Loss.....	9b.		
(c) Converted Prior Net Operating Loss Carryover – Multiply line 9b by the allocation factor in Part I.....	9c.		
10. (a) Tax Period Ending	10a.		
(b) Prior Net Operating Loss.....	10b.		
(c) Converted Prior Net Operating Loss Carryover – Multiply line 10b by the allocation factor in Part I.....	10c.		

		Managerial Member (1)	Member 2...
11. (a) Tax Period Ending	11a.		
(b) Prior Net Operating Loss.....	11b.		
(c) Converted Prior Net Operating Loss Carryover – Multiply line 11b by the allocation factor in Part I.....	11c.		
12. (a) Tax Period Ending	12a.		
(b) Prior Net Operating Loss.....	12b.		
(c) Converted Prior Net Operating Loss Carryover – Multiply line 12b by the allocation factor in Part I.....	12c.		
13. (a) Tax Period Ending	13a.		
(b) Prior Net Operating Loss.....	13b.		
(c) Converted Prior Net Operating Loss Carryover – Multiply line 13b by the allocation factor in Part I.....	13c.		
14. (a) Tax Period Ending	14a.		
(b) Prior Net Operating Loss.....	14b.		
(c) Converted Prior Net Operating Loss Carryover – Multiply line 14b by the allocation factor in Part I.....	14c.		
15. (a) Tax Period Ending	15a.		
(b) Prior Net Operating Loss.....	15b.		
(c) Converted Prior Net Operating Loss Carryover – Multiply line 15b by the allocation factor in Part I.....	15c.		
16. (a) Tax Period Ending	16a.		
(b) Prior Net Operating Loss.....	16b.		
(c) Converted Prior Net Operating Loss Carryover – Multiply line 16b by the allocation factor in Part I.....	16c.		
17. (a) Tax Period Ending	17a.		
(b) Prior Net Operating Loss.....	17b.		
(c) Converted Prior Net Operating Loss Carryover – Multiply line 17b by the allocation factor in Part I.....	17c.		
18. (a) Tax Period Ending	18a.		
(b) Prior Net Operating Loss.....	18b.		
(c) Converted Prior Net Operating Loss Carryover – Multiply line 18b by the allocation factor in Part I.....	18c.		
19. (a) Tax Period Ending	19a.		
(b) Prior Net Operating Loss.....	19b.		
(c) Converted Prior Net Operating Loss Carryover – Multiply line 19b by the allocation factor in Part I.....	19c.		
20. (a) Tax Period Ending	20a.		
(b) Prior Net Operating Loss.....	20b.		
(c) Converted Prior Net Operating Loss Carryover – Multiply line 20b by the allocation factor in Part I.....	20c.		
21. Total Converted Prior Net Operating Losses	21.		

Form 500U-PA Post Allocation Net Operating Loss Carryovers (NOL) For Tax Periods Ending ON AND AFTER July 31, 2019

Taxable members can only share the combined group allocated NOL with other taxable members of the combined group in periods they were both members of the same combined group.

	Managerial Member (1)	Member 2...
Unitary ID Number	NU	NU
Member FEIN		
Member Name		

PART I

Enter the date on which the member entered the group

PART II

1. (a) Tax Period Ending	1a.		
(b) Post Allocation Net Operating Loss.....	1b.		
2. (a) Tax Year Ending	2a.		
(b) Post Allocation Net Operating Loss.....	2b.		
3. (a) Tax Period Ending	3a.		
(b) Post Allocation Net Operating Loss.....	3b.		
4. (a) Tax Period Ending	4a.		
(b) Post Allocation Net Operating Loss.....	4b.		
5. (a) Tax Period Ending	5a.		
(b) Post Allocation Net Operating Loss.....	5b.		
6. (a) Tax Period Ending	6a.		
(b) Post Allocation Net Operating Loss.....	6b.		
7. (a) Tax Period Ending	7a.		
(b) Post Allocation Net Operating Loss.....	7b.		
8. (a) Tax Period Ending	8a.		
(b) Post Allocation Net Operating Loss.....	8b.		
9. (a) Tax Period Ending	9a.		
(b) Post Allocation Net Operating Loss.....	9b.		
10. (a) Tax Period Ending	10a.		
(b) Post Allocation Net Operating Loss.....	10b.		
11. (a) Tax Period Ending	11a.		
(b) Post Allocation Net Operating Loss.....	11b.		
12. (a) Tax Period Ending	12a.		
(b) Post Allocation Net Operating Loss.....	12b.		
13. (a) Tax Period Ending	13a.		
(b) Post Allocation Net Operating Loss.....	13b.		
14. (a) Tax Period Ending	14a.		
(b) Post Allocation Net Operating Loss.....	14b.		
15. (a) Tax Period Ending	15a.		
(b) Post Allocation Net Operating Loss.....	15b.		
16. (a) Tax Period Ending	16a.		
(b) Post Allocation Net Operating Loss.....	16b.		
17. (a) Tax Period Ending	17a.		
(b) Post Allocation Net Operating Loss.....	17b.		
18. (a) Tax Period Ending	18a.		
(b) Post Allocation Net Operating Loss.....	18b.		
19. (a) Tax Period Ending	19a.		
(b) Post Allocation Net Operating Loss.....	19b.		
20. (a) Tax Period Ending	20a.		
(b) Post Allocation Net Operating Loss.....	20b.		
21. Total Post Allocation Net Operating Losses.....	21.		

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 “Electronic Filing Mandate” in the CBT-100 instructions for more information.

Before submitting this return electronically, the combined group must have a registered managerial member. See [Mandatory Registration of a Combined Group by Managerial Member](#) for more information.