

# 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.

2022 CBT-100

DO NOT MAIL THIS FORM

New Jersey Corporation Business Tax Return For Tax Years Ending On or After July 31, 2022, Through June 30, 2023

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

Form header section containing fields for Federal Employer I.D. Number, N.J. Corporation Number, State and date of incorporation, Corporation Name, Mailing Address, City, State, ZIP Code, and various checkboxes for return type and applicable provisions.

Main calculation table with 17 rows. Columns include line number, description (e.g., Tax Base, Amount of Tax, Tax Credits, CBT Tax Liability, Surplus Tax, Total Tax, Payments and Credits, Balance of Tax Due, Penalty and Interest Due, Total Balance Due, Amount Overpaid, Refund amounts), and a column for numerical values (mostly 'XXXXXXXXXXXXXXXXXXXX').

CERTIFICATION OF INACTIVITY (See Instructions) section. Includes a checkbox for inactive status and a signature line for a corporate officer with fields for Date, Signature, and Title.

SIGNATURE AND VERIFICATION (See Instructions) section. Includes a declaration of accuracy and signature lines for the Taxpayer, Preparer, and Employer with fields for Date, Signature, Address, and 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*, filed with the Division of Taxation?  Yes. Provide a rider indicating the information and include a copy of the CITT-1. OR  No. Provide a rider indicating the name and FEIN of the transferee, the name and FEIN of the transferor, and the assessed value of the property.
5. 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. 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.
7. 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.
8. 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).
9. Does the taxpayer have related parties or affiliates that file combined returns in New Jersey?  Yes. OR  No.
10. 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.
11. 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: \_\_\_\_\_
12. 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).
13. 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): \_\_\_\_\_
14. What percentage of the taxpayer's worldwide property, real or tangible, is inside the United States? \_\_\_\_\_
15. 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): \_\_\_\_\_
16. What percentage of the taxpayer's worldwide payroll is inside the United States? \_\_\_\_\_
17. Is 20% or more of either or both the taxpayer's property and payroll inside the United States?  Yes. OR  No.
18. 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.

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**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.

REFERENCE ONLY

NAME AS SHOWN ON RETURN

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**Schedule A**

**CALCULATION OF NEW JERSEY TAXABLE NET INCOME (SEE INSTRUCTIONS)  
EVERY CORPORATION MUST COMPLETE PARTS I, II, AND III OF THIS SCHEDULE**

**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. ████████████████████████████
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. ████████████████████████████
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. ████████████████████████████
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

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**Schedule A**

**CALCULATION OF NEW JERSEY TAXABLE NET INCOME (SEE INSTRUCTIONS)  
EVERY CORPORATION MUST COMPLETE PARTS I, II, AND III OF THIS SCHEDULE**

**Deductions**

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

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

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

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

**PART III – COMPUTATION OF NEW JERSEY TAX BASE**

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

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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. Pass-Through Business Alternative Income Tax Credit from Form 329 .....	4.	XXXXXXXXXXXXXXXXXXXXXXXXXX
5. EITHER: a) Urban Enterprise Zone Employee Tax Credit from Form 300 .....	5.	XXXXXXXXXXXXXXXXXXXXXXXXXX
OR b) Urban Enterprise Zone Investment Tax Credit from Form 301.....		
6. Redevelopment Authority Project Tax Credit from Form 302 .....	6.	XXXXXXXXXXXXXXXXXXXXXXXXXX
7. Manufacturing Equipment and Employment Investment Tax Credit from Form 305 .....	7.	XXXXXXXXXXXXXXXXXXXXXXXXXX
8. Research and Development Tax Credit from Form 306 .....	8.	XXXXXXXXXXXXXXXXXXXXXXXXXX
9. Neighborhood Revitalization State Tax Credit from Form 311.....	9.	XXXXXXXXXXXXXXXXXXXXXXXXXX
10. Effluent Equipment Tax Credit from Form 312 .....	10.	XXXXXXXXXXXXXXXXXXXXXXXXXX
11. Economic Recovery Tax Credit from Form 313.....	11.	XXXXXXXXXXXXXXXXXXXXXXXXXX
12. AMA Tax Credit from Form 315 .....	12.	XXXXXXXXXXXXXXXXXXXXXXXXXX
13. Business Retention and Relocation Tax Credit from Form 316.....	13.	XXXXXXXXXXXXXXXXXXXXXXXXXX
14. Sheltered Workshop Tax Credit from Form 317 .....	14.	XXXXXXXXXXXXXXXXXXXXXXXXXX
15. Film Production Tax Credit from Form 318.....	15.	XXXXXXXXXXXXXXXXXXXXXXXXXX
16. Urban Transit Hub Tax Credit from Form 319.....	16.	XXXXXXXXXXXXXXXXXXXXXXXXXX
17. Grow NJ Tax Credit from Form 320.....	17.	XXXXXXXXXXXXXXXXXXXXXXXXXX
18. Wind Energy Facility Tax Credit from Form 322.....	18.	XXXXXXXXXXXXXXXXXXXXXXXXXX
19. Residential Economic Redevelopment and Growth Tax Credit from Form 323 .....	19.	XXXXXXXXXXXXXXXXXXXXXXXXXX
20. Public Infrastructure Tax Credit from Form 325.....	20.	XXXXXXXXXXXXXXXXXXXXXXXXXX
21. Reserved for future use .....	21.	XXXXXXXXXXXXXXXXXXXXXXXXXX
22. Film and Digital Media Tax Credit from Form 327 .....	22.	XXXXXXXXXXXXXXXXXXXXXXXXXX
23. Tax Credit for Employers of Employees With Impairments from Form 328.....	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. Innovation Evergreen Fund Tax Credit from Form 334 .....	27.	XXXXXXXXXXXXXXXXXXXXXXXXXX
28. Unit Concrete Products Tax Credit from Form 335.....	28.	XXXXXXXXXXXXXXXXXXXXXXXXXX
29. Other Tax Credit (see instructions).....	29.	XXXXXXXXXXXXXXXXXXXXXXXXXX
30. Total tax credits – Add lines 1 through 29. Enter here and on page 1, line 3 .....	30.	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. Refundable portion Pass-Through Business Alternative Income Tax Credit from Form 329 .....	4.	XXXXXXXXXXXXXXXXXXXXXXXXXX
5. Other Tax Credit to be refunded .....	5.	XXXXXXXXXXXXXXXXXXXXXXXXXX
6. Total amount of tax credits to be refunded. Enter here and on page 1, line 10c.....	6.	XXXXXXXXXXXXXXXXXXXXXXXXXX

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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, line 31.....	8.	XXXXXXXXXXXXXXXXXX
<b>NOL Deduction and Carryover</b> 2. Form 500, Section B, line 6 minus line 8...	2.	XXXXXXXXXXXXXXXXXX	<b>Dividend Exclusion Information</b> 9. Schedule R, line 7.....	9.	XXXXXXXXXXXXXXXXXX
<b>Interest and Intangible Costs and Expenses</b> 3. Schedule G, Part I, line b.....	3.	XXXXXXXXXXXXXXXXXX	10. Schedule R, line 9.....	10.	XXXXXXXXXXXXXXXXXX
4. Schedule G, Part II, line b.....	4.	XXXXXXXXXXXXXXXXXX	11. Schedule R, line 11.....	11.	XXXXXXXXXXXXXXXXXX
<b>Schedule J Information</b> 5. Schedule J, line 1f.....	5.	XXXXXXXXXXXXXXXXXX	<b>Schedule P Information</b> 12. Schedule P, Part III, line 1.....	12.	XXXXXXXXXXXXXXXXXX
6. Schedule J, line 1g.....	6.	XXXXXXXXXXXXXXXXXX	13. Schedule P, Part III, line 2.....	13.	XXXXXXXXXXXXXXXXXX
7. Schedule J, line 1h.....	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	
XXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXXXXXXXXXXXXXXX
XXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXXXXXXXXXXXXXXX
XXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXXXXXXXXXXXXXXX
XXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXXXXXXXXXXXXXXX
XXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXXXXXXXXXXXXXXX
XXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXXXXXXXXXXXXXXX
XXXXXXXXXXXXXXXXXXXXXX	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

### 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.

REFERENCE ONLY

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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.

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

<b>1. Receipts:</b>	<b>AMOUNTS (omit cents)</b>
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.

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

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

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

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

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

NAME AS SHOWN ON RETURN	FEDERAL ID NUMBER
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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	(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	(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. XXXXXXXXXXXXXXXXX
2. Enter total from Part II, column 4 (include here and on Schedule A-4) .....	2. XXXXXXXXXXXXXXXXX
3. Total dividends. Add lines 1 and 2 (include here and on Schedule R) .....	3. XXXXXXXXXXXXXXXXX

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

1. Enter the total dividends and deemed dividends reported on Schedule A .....	1.	XXXXXXXXXXXXXXXXXX
2. Enter amount from Schedule PT, Section D, line 3 .....	2.	XXXXXXXXXXXXXXXXXX
3. Dividends eligible for dividend exclusion – Subtract line 2 from line 1 .....	3.	XXXXXXXXXXXXXXXXXX
4. Enter amount from Schedule P, Part III, line 3 .....	4.	XXXXXXXXXXXXXXXXXX
5. Multiply line 4 by .95 .....	5.	XXXXXXXXXXXXXXXXXX
6. Subtract line 4 from line 3 .....	6.	XXXXXXXXXXXXXXXXXX
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.	XXXXXXXXXXXXXXXXXX
9. Multiply line 8 by 50% .....	9.	XXXXXXXXXXXXXXXXXX
10. Reserved for future use .....	10.	XXXXXXXXXXXXXXXXXX
11. DIVIDEND EXCLUSION: Add lines 5 and 9 .....	11.	XXXXXXXXXXXXXXXXXX
12. Allocation factor from current Schedule J (if all receipts are derived from only NJ sources, enter 1.000000) .....	12.	XXXXXXXXXXXXXXXXXX
13. ALLOCATED DIVIDEND EXCLUSION: Multiply line 11 by line 12 (include here and on Schedule A, Part II, line 27) .....	13.	XXXXXXXXXXXXXXXXXX

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

**Part I – From Federal Form 4562**

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

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

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

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

**Part II – New Jersey Depreciation for Gas, Electric, and Gas and Electric Public Utilities (See Instructions)**

1. Total depreciation claimed in arriving at Schedule A, Part II, line 1 .....	1.	XXXXXXXXXXXXXXXXXX
2. Federal depreciation for assets placed in service after January 1, 1998 .....	2.	XXXXXXXXXXXXXXXXXX
3. Net – Subtract line 2 from line 1 .....	3.	XXXXXXXXXXXXXXXXXX
4. New Jersey depreciation allowable on the Single Asset Account (Assets placed in service prior to January 1, 1998)		
a. Total adjusted federal depreciable basis as of December 31, 1997 .....	4a.	XXXXXXXXXXXXXXXXXX
b. Excess book depreciable basis over federal tax basis as of December 31, 1997 .....	4b.	XXXXXXXXXXXXXXXXXX
c. Less accumulated federal basis for all Single Asset Account property sold, retired or disposed of to date .....	4c.	XXXXXXXXXXXXXXXXXX
d. Total (line 4a plus line 4b less line 4c) .....	4d.	XXXXXXXXXXXXXXXXXX
5. New Jersey Depreciation – Divide line 4d by 30 .....	5.	XXXXXXXXXXXXXXXXXX
6. New Jersey Adjustment		
a. Depreciation adjustment for assets placed in service prior to Jan. 1, 1998 – Subtract line 5 from line 3 ...	6a.	XXXXXXXXXXXXXXXXXX
b. Special bonus depreciation adjustment from Schedule S, Part I, line 15 (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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**New Jersey Depreciation Worksheet I (See instructions)**

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

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

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



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## Form 500

### Computation of the 2022 Post Allocation Net Operating Loss (NOL) and Prior Net Operating Loss Conversion Carryover (PNOL) Deductions (See Instructions)

Does the taxpayer have any Prior Net Operating Loss Conversion Carryovers?  Yes. Begin Form 500 at Section A, line 1. OR  No. Enter zero on Schedule A, Part II, line 23 and continue with Section B.

#### Section A – Computation of Prior Net Operating Losses (PNOL) Deduction from periods ending PRIOR to July 31, 2019

Complete this section only if the allocated entire net income/(loss) 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 the amount of any adjustments required under provisions of the federal Internal Revenue Code (see instructions) .....	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

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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
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**Part II**

Column 1	Column 2	Column 3
Tax Period Ending	Prior Net Operating Losses (see instructions)	Converted Prior Net Operating Loss Carryover Multiply line 1, Part I by amount in column 2, Part II
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