2017 CBT-100S



NEW JERSEY CORPORATION BUSINESS TAX RETURN

FOR TAXABLE YEARS ENDING ON AND AFTER JULY 31, 2017 THROUGH JUNE 30, 2018

| Type or print the requested information. State and date of incorporation election State and date of incorporation State and date of incorporation in VI Federal business activity code Corporation books are in the care of at Interpret Interpret (| laxab | ie year beginning, | | _, and endi | ıy | | , |
|--|---|---------------------------------|----------|-------------|-----------|---|---|
| State and date of incorporation Date authorized to do business in NJ Federal business scilvity code Corporation books are in the care of at Telephone Number Telephone Number | | Date of NJ S Corporation elect | ion | | | | |
| Federal business activity code Federal business activity code Corporation books are in the care of | FEDERAL EMPLOYER I.D. NUMBER NJ CORPORATION NUMBER | State and date of incorporation | | | | | |
| Corporation books are in the care of attemptions and attemption of the care of attemptions are in the care of attemptions. Check if applicable Initial return Initial 1120-S Inactive RP NP | CORPORATION NAME | | - | | | | |
| CETY STATE ZIP CODE Check if applicable Initial return Initial 1120-S Inactive RP NP A R R 1. Entire Net Income subject to Federal corporate income taxation from Schedule A, line 43 (if a net loss, enter zero) | | · · | | | | | |
| Check if applicable Initial return Initial 1120-S Inactive RP NP A R R 1. Entire Net Income subject to Federal corporate income taxation from Schedule A, line 43 (if a net loss, enter zero) 1. 2. Allocation factor from Schedule J, Non-allocating taxpayers enter 1.000000 2. 3. Allocated Entire Net Income subject to Federal corporate income taxation – Multiply line 1 by line 2. Non-allocating taxpayers must enter the amount from line 1 3. 4. AMOUNT OF TAX – Multiply line 3 by the applicable tax rate (see instruction 10(b)) 4. 5. Tax Credits (from Schedule A-3) (see instruction 17) 5. 6. TAX LIABILITY – Line 4 minus line 5 or enter the minimum tax from Schedule A-GR or instruction 10(d) 6. 7. Installment Payment – (only applies if line 6 is \$375 or less – see instruction 42) 7. 8. Professional Corporation Fees (Schedule PC, line 5) 9. 9. TOTAL TAX AND PROFESSIONAL CORPORATION FEES (sum of lines 6, 7 and 8) 9. 10. Payments and Credits (see instruction 43) 10. a) Payments made by Partnerships on behalf of taxpayer (attach copies of all NJK-1's) 10a. b) Refundable Tax Credits (see instruction 43(f)) 10b. 11. Balance of Tax Due – line 9 minus line 10, 10a and 10b 11. 12. Pro Rata Share of S Corp Income for nonconsenting shareholders (from Sch K, Part VII, line 6, Column C or Schedule K Liquidated, Part VII, line 6 Columns C plus E) 12. 13. Gross Income Tax paid on behalf of nonconsenting shareholders – refer to instruction 10(c) 13. 14. Penalty and Interest Due – (see instructions 7(f) and 44) 14. 15. Total Balance Due – line 11 plus line 13 plus line 14 15. 16. If line 10 plus 10a plus 10b is greater than line 9 plus line 13, plus line 14, enter the amount of overpayment . | MAILING ADDRESS | | are oi _ | | | | |
| Check if applicable Initial return Initial 1120-S Inactive RP NP A R R R R NP | OLTY TIP CODE | |) | | | | |
| 1. Entire Net Income subject to Federal corporate income taxation from Schedule A, line 43 (if a net loss, enter zero) | CITY STATE ZIP CODE | | DIVIS | SION USE | | | |
| loss, enter zero) | Check if applicable ☐ Initial return ☐ Initial 1120-S ☐ Inactive | RP NP | Α_ | | _ R | | |
| 2. Allocation factor from Schedule J, Non-allocating taxpayers enter 1,000000 | 1. Entire Net Income subject to Federal corporate income taxation from Schedu | le A, line 43 (if a net | | | | | |
| 3. Allocated Entire Net Income subject to Federal corporate income taxation – Multiply line 1 by line 2. Non-allocating taxpayers must enter the amount from line 1 | loss, enter zero) | | 1. | | | | |
| allocating taxpayers must enter the amount from line 1 | 2. Allocation factor from Schedule J, Non-allocating taxpayers enter 1.000000 | | 2. | | | | |
| 4. AMOUNT OF TAX – Multiply line 3 by the applicable tax rate (see instruction 10(b)) 4. 5. Tax Credits (from Schedule A-3) (see instruction 17) 5. 6. TAX LIABILITY – Line 4 minus line 5 or enter the minimum tax from Schedule A-GR or instruction 10(d) 6. 7. Installment Payment – (only applies if line 6 is \$375 or less – see instruction 42) 7. 8. Professional Corporation Fees (Schedule PC, line 5) 8. 9. TOTAL TAX AND PROFESSIONAL CORPORATION FEES (sum of lines 6, 7 and 8) 9. 10. Payments and Credits (see instruction 43) 10. a) Payments made by Partnerships on behalf of taxpayer (attach copies of all NJK-1's) 10a. b) Refundable Tax Credits (see instruction 43(ft)) 10b. 11. Balance of Tax Due – line 9 minus line 10, 10a and 10b 11. 12. Pro Rata Share of S Corp Income for nonconsenting shareholders (from Sch K, Part VII, line 6, Column C or Schedule K Liquidated, Part VII, line 6 Columns C plus E) 12. 13. Gross Income Tax paid on behalf of nonconsenting shareholders – refer to instruction 10(c) 13. 14. Penalty and Interest Due – (see instructions 7(f) and 44) 14. 15. Total Balance Due – line 11 plus line 13 plus line 14 16. If fine 10 plus 10a plus 10b is greater than line 9 plus line 13, plus line 14, enter the amount of overpayment 1. | 3. Allocated Entire Net Income subject to Federal corporate income taxation – | Multiply line 1 by line 2. Non- | | - 1 1 | | | |
| 5. Tax Credits (from Schedule A-3) (see instruction 17) | allocating taxpayers must enter the amount from line 1 | | 3. | | | | |
| 6. TAX LIABILITY – Line 4 minus line 5 or enter the minimum tax from Schedule A-GR or instruction 10(d) | 4. AMOUNT OF TAX – Multiply line 3 by the applicable tax rate (see instruction | 10(b)) | 4. | | | | |
| 7. Installment Payment – (only applies if line 6 is \$375 or less – see instruction 42) 8. Professional Corporation Fees (Schedule PC, line 5) 9. TOTAL TAX AND PROFESSIONAL CORPORATION FEES (sum of lines 6, 7 and 8) 10. Payments and Credits (see instruction 43) 10. a) Payments made by Partnerships on behalf of taxpayer (attach copies of all NJK-1's) 10a. b) Refundable Tax Credits (see instruction 43(f)) 11. Balance of Tax Due – line 9 minus line 10, 10a and 10b 12. Pro Rata Share of S Corp Income for nonconsenting shareholders (from Sch K, Part VII, line 6, Column C or Schedule K Liquidated, Part VII, line 6 Columns C plus E) 12. 13. Gross Income Tax paid on behalf of nonconsenting shareholders – refer to instruction 10(c) 14. Penalty and Interest Due – (see instructions 7(f) and 44) 15. Total Balance Due – line 11 plus line 13 plus line 14 16. If line 10 plus 10a plus 10b is greater than line 9 plus line 13, plus line 14, enter the amount of overpayment 17. 8. 9. 10. 10. 10. 10. 10a. 10b. 11. 12. 13. 14. 15. 16. If line 10 plus 10a plus 10b is greater than line 9 plus line 13, plus line 14, enter the amount of overpayment | 5. Tax Credits (from Schedule A-3) (see instruction 17) | | 5. | | | | |
| 8. Professional Corporation Fees (Schedule PC, line 5) 9. TOTAL TAX AND PROFESSIONAL CORPORATION FEES (sum of lines 6, 7 and 8) 10. Payments and Credits (see instruction 43) 10. 10. 11. Payments made by Partnerships on behalf of taxpayer (attach copies of all NJK-1's) 10. 11. Balance of Tax Due – line 9 minus line 10, 10a and 10b 11. 12. Pro Rata Share of S Corp Income for nonconsenting shareholders (from Sch K, Part VII, line 6, Column C or Schedule K Liquidated, Part VII, line 6 Columns C plus E) 12. 13. Gross Income Tax paid on behalf of nonconsenting shareholders – refer to instruction 10(c) 13. 14. Penalty and Interest Due – (see instructions 7(f) and 44) 15. Total Balance Due – line 11 plus line 13 plus line 14 16. If line 10 plus 10a plus 10b is greater than line 9 plus line 13, plus line 14, enter the amount of overpayment 10. 8. 9. 11. 10. 11. 11. 12. 13. 14. 15. 15. 16. If line 10 plus 10a plus 10b is greater than line 9 plus line 13, plus line 14, enter the amount of overpayment | 6. TAX LIABILITY – Line 4 minus line 5 or enter the minimum tax from Schedul | e A-GR or instruction 10(d) | 6. | | | | |
| 9. TOTAL TAX AND PROFESSIONAL CORPORATION FEES (sum of lines 6, 7 and 8) | 7. Installment Payment – (only applies if line 6 is \$375 or less – see instruction | 42) | 7. | | | | |
| 10. Payments and Credits (see instruction 43) | 8. Professional Corporation Fees (Schedule PC, line 5) | | 8. | | | | |
| a) Payments made by Partnerships on behalf of taxpayer (attach copies of all NJK-1's) b) Refundable Tax Credits (see instruction 43(f)) 10b. 11. Balance of Tax Due – line 9 minus line 10, 10a and 10b 12. Pro Rata Share of S Corp Income for nonconsenting shareholders (from Sch K, Part VII, line 6, Column C or Schedule K Liquidated, Part VII, line 6 Columns C plus E) 12. 13. Gross Income Tax paid on behalf of nonconsenting shareholders – refer to instruction 10(c) 13. 14. Penalty and Interest Due – (see instructions 7(f) and 44) 15. Total Balance Due – line 11 plus line 13 plus line 14 16. If line 10 plus 10a plus 10b is greater than line 9 plus line 13, plus line 14, enter the amount of overpayment | 9. TOTAL TAX AND PROFESSIONAL CORPORATION FEES (sum of lines 6, 7 | ' and 8) | 9. | | | | |
| b) Refundable Tax Credits (see instruction 43(f)) | 10. Payments and Credits (see instruction 43) | | 10. | | | | |
| 11. Balance of Tax Due – line 9 minus line 10, 10a and 10b | a) Payments made by Partnerships on behalf of taxpayer (attach copies of | all NJK-1's) | 10a. | | | | |
| 12. Pro Rata Share of S Corp Income for nonconsenting shareholders (from Sch K, Part VII, line 6, Column C or Schedule K Liquidated, Part VII, line 6 Columns C plus E) | b) Refundable Tax Credits (see instruction 43(f)) | | 10b. | | | | |
| Schedule K Liquidated, Part VII, line 6 Columns C plus E) | 11. Balance of Tax Due – line 9 minus line 10, 10a and 10b | | 11. | | | | |
| 14. Penalty and Interest Due – (see instructions 7(f) and 44) | | , , , | 12. | | | | |
| 15. Total Balance Due – line 11 plus line 13 plus line 14 | 13. Gross Income Tax paid on behalf of nonconsenting shareholders – refer to ir | struction 10(c) | 13. | | | | |
| 16. If line 10 plus 10a plus 10b is greater than line 9 plus line 13, plus line 14, enter the amount of overpayment | 14. Penalty and Interest Due – (see instructions 7(f) and 44) | | 14. | | | | |
| plus line 14, enter the amount of overpayment | 15. Total Balance Due – line 11 plus line 13 plus line 14 | | 15. | | | | |
| 17. Amount of Item 16 to be Credited to 2018 return Refunded | , , , , , , , , , , , , , , , , , , , | | | DIV | ISION USE | Ē | |
| | 17. Amount of Item 16 to be Credited to 2018 return | Refunded | | | | | |

| AND ION on 12) | and belief is a true, cor required to be reported | alties provided by law, that this return (including any accompan rect and complete return. If the return is prepared by a person of in the return of which he has knowledge. | ying schedules and statements) has be other than the taxpayer, his declaration | en examined by me and to the best of my knowledge is based on all the information relating to the matters |
|---------------------------------|---|--|---|--|
| URE / | (Date) | (Signature of Duly Authorized Officer of Taxpayer) | | (Title) |
| SIGNATI VERIFI (See Insti | (Date) | (Signature of Individual Preparing Return) | (Address) | (Preparer's ID Number) |
| S S | | (Name of Tax Preparer's Employer) | (Address) | (Employer's ID Number) |



NAME AS SHOWN ON RETURN FEDERAL ID NUMBER

ALL TAXPAYERS MUST COMPLETE THIS SCHEDULE SCHEDULE A COMPUTATION OF ENTIRE NET INCOME (See Instruction 14) 1. Gross receipts or sales Less returns and allowances 1. 2. 3. 4. 5. Other income (loss) (attach schedule) 5. 6. 7. Compensation of officers 7. 8. Salaries and wages Less jobs credit _ 8. 9. 10. 11. 12. 13. Interest 13. 14a Depreciation 14c Subtract line 14b from line 14a 14c. 15. Depletion (do not deduct oil and gas depletion) 15. 16. 17. 18. Employee benefit programs 18. 19. 20. 21. Ordinary income (loss) from trade or business activities. Subtract line 20 from line 6 (see instruction 14(a)(1)) 21. 22. a. Gross income from all rental activities b. Expenses related to the above rental activities (attach schedule) 22b. c. Net income (loss) from all rental activities. Subtract line 22b from 22a 22c. 23. Portfolio income (loss): 23a. 23b. c. Royalty income 23c. 23d. e. Other portfolio income (loss) (attach schedule) 23e. 24. 25. Other income (loss) (attach schedule) 25. 26. 27. Deductions related to portfolio income (loss) 27. 28. Other deductions (attach schedule) 28. 29 30. 31. Taxable income before net operating loss and special deductions. Subtract line 30 from line 29. 31.

43.



43. Entire Net Income that is subject to Federal corporate income taxation (see instruction 14(I),

| NAME AS SHOWN ON RETURN | FEDERAL ID NUMBER |
|---|-------------------|
| SCHEDULE A COMPUTATION OF ENTIRE NET INCOME (See Instruction 14) | |
| 32. Taxable income before net operating loss and special deductions from page 2, line 31 | 32. |
| 33. Interest on Federal, State, Municipal and other obligations not included above (see instruction 14(d)) | 33. |
| 34. New Jersey State and other States income taxes deducted above (see instruction 14(e)) | 34. |
| 35. Taxes paid by the corporation on behalf of the shareholder (see instruction 14(f)) | 35. |
| 36. Depreciation and other adjustments from Schedule S (see instruction 39) | 36. |
| 37. a. Deduction for IRC Section 78 Gross-up not deducted at line 41 below | 37a. |
| b. Other deductions and additions. Explain on separate rider (see instruction 14(h)) | 37b. |
| c. Related interest addback (Schedule G, Part I) | 37c. |
| d. Interest and intangibles expenses and costs addback (Schedule G, Part II). | 37d. |
| e. Domestic production activities deduction from Form 501 (see instruction 14(h)) | 37e. |
| 38. Entire net income before net operating loss deduction and dividend exclusion. Total of lines 32 through | 1 37(e) . 38. |
| 39. Net operating loss deduction from Form 500 (see instructions 14(i) and 15) | 39. |
| 40. Entire Net Income before dividend exclusion (line 38 minus line 39) | 40. |
| 41. Dividend exclusion from Schedule R, Line 7 (see instruction 14(j)) | 41. |
| 42. ENTIRE NET INCOME (line 40 minus line 41) (see instruction 14(k)) | 42. |



NAME AS SHOWN ON RETURN FEDERAL ID NUMBER

SCHEDULE A-1 NET OPERATING LOSS DEDUCTION AND CARRYOVER

NOTE: SCHEDULE A-1 HAS BEEN REPLACED BY FORM 500. NET OPERATING LOSSES MUST BE DETAILED ON FORM 500 WHICH IS AVAILABLE SEPARATELY. TO OBTAIN THIS FORM AND RELATED INFORMATION. REFER TO THE INDEX ON PAGE 14

| WHICH IS AVAILABLE | SEPARATELY. TO OBTAIN THIS FORM AND RELATED INFORMATION, REF | ER IO | THE INDEX ON PAGE 14 |
|---------------------------|--|-------|----------------------|
| SCHEDULE A-2 | COST OF GOODS SOLD (See Instruction 18) | | |
| 1. Inventory at beginn | ng of year | 1. | |
| 2. Purchases | | 2. | |
| 3. Cost of labor | | 3. | |
| 4. Additional section 2 | 63A costs | 4. | |
| 5. Other costs (attach | schedule) | 5. | |
| 6. Total – Add lines 1 | hrough 5 | 6. | |
| 7. Inventory at end of | year | 7. | |
| 8. Cost of goods sold | – Subtract line 7 from line 6. Enter here and on Schedule A, line 2 | 8. | |
| SCHEDULE A-3 | SUMMARY OF TAX CREDITS (See Instruction 19) | | |
| 1. Angel Investor Tax | Credit from Form 321 | 1. | |
| 2. Grow NJ Tax Credi | from Form 320 | 2. | |
| 3: Wind Energy Facilit | y from Form 322 | 3. | |
| 4. Urban Transit Hub | Fax Credit from Form 319 | 4. | |
| 5. Business Retention | and Relocation Tax Credit from Form 316 | 5. | |
| 6. Neighborhood Revi | alization State Tax Credit from Form 311 | 6. | |
| 7. Film Production Tax | Credit from Form 318 | 7. | |
| 8. Sheltered Worksho | Tax Credit from Form 317 | 8. | |
| 9. AMA Tax Credit from | n Form 315 | 9. | |
| 10. Economic Recover | Tax Credit from Form 313 | 10. | |
| 11. Effluent Equipment | Tax Credit from Form 312 | 11. | |
| 12. HMO Assistance Fu | nd Tax Credit from Form 310 | 12. | |
| 13. Small New Jersey- | Based High-Technology Business Investment Tax Credit from Form 308 | 13. | |
| 14. New Jobs Investme | nt Tax Credit from Form 304 | 14. | |
| 15. Manufacturing Equi | pment and Employment Investment Tax Credit from Form 305 | 15. | |
| 16. Research and Deve | lopment Tax Credit from Form 306 | 16. | |
| 17. Recycling Equipme | nt Tax Credit from Form 303 | 17. | |
| 18. Redevelopment Au | hority Project Tax Credit from Form 302 | 18. | |
| 19. EITHER: a) Ur | ban Enterprise Zone Employee Tax Credit from Form 300 | 19. | |
| OR b) Ur | ban Enterprise Zone Investment Tax Credit from Form 301 | | |
| 20. Residential Econon | nic Redevelopment and Growth Tax Credit from Form 323 | 20. | |
| 21. Business Employm | ent Incentive Program Tax Credit from Form 324 | 21. | |
| 22. Public Infrastructure | Tax Credit from Form 325 | 22. | |
| 23. Other Tax Credits (| see instruction 41(w)) | 23. | |
| 24. Total tax credits tak | en on this return – Add lines 1 through 23. Enter here and on page 1, line 5 | 24. | |



ALL CORPORATIONS MUST COMPLETE THIS SCHEDULE AND SUBMIT IT WITH THEIR CBT-100S TAX RETURN

| NAME AS SHOWN ON RETURN | FEDERAL ID NUMBER |
|--|--|
| SCHEDULE A-4 | SUMMARY SCHEDULE (See Instruction 18) |
| Net Operating Loss Deduction and Carryover 1. Form 500, line 7 minus line 9 | 6. Schedule J, Part II, line 1(h) 6. |
| Interest and Intangible Costs and Expenses 2. Schedule G, Part I, line b 2. | Net Operational Income Information 7. Schedule O, Part III, line 31 7. |
| 3. Schedule G, Part II, line b 3. | Dividend Exclusion Information 8. Schedule R, line 4 8. |
| Schedule J Information 4. Schedule J, Part II, line 1(f) 4. | 9. Schedule R, line 6 9. |
| 5. Schedule J, Part II, line 1(g) 5. | Schedule A-GR Information 10. Schedule A-GR, line 6 |
| SCHEDULE A-GR COMPUTATION OF NEW JERSEY | GROSS RECEIPTS AND MINIMUM TAX (See Instruction 19) |
| Enter sales of tangible personal property shipped to points v | within New Jersey 1. |
| 2. Enter services performed in New Jersey | |
| 3. Enter rentals of property situated in New Jersey | |
| 4. Enter royalties for the use in New Jersey of patents and cop | pyrights 4. |
| 5. Enter all other business receipts earned in New Jersey | 5. |
| 6. Total New Jersey Gross Receipts | 6. |
| 7. Enter minimum tax per instruction 10(d). Carry to page 1, li | ne 6 |
| | |

6. Total of lines 1 through 5

FEDERAL ID NUMBER

| SCHEDULE B | BALANCE SHEET AS | OF | | , 20 | (See I | Instru | ction 20) |
|-------------------------|---------------------------------------|-------------------------|-----------|-----------------------|----------|--------|-----------------|
| | Figures appearing below mus | | ures show | | | | · · |
| | Assets | , , | · | Beginning o | - | | End of Tax Year |
| 1. Cash | | | | | | | |
| | d accounts receivable (ne | t) | | | | | |
| 3. Loans to stockho | <u> </u> | -7 | | | | | |
| 4. Stock of subsidia | | | | | | | |
| 5. Corporate stock | | | | | | | |
| 6. Bonds, mortgage | | | | | | | |
| | te and local government | obligations | | | | | |
| 8. All other govern | | <u> </u> | | | | | |
| Patents and cop | | | | | | | |
| 10. Deferred charge | · · | | | | | | |
| 11. Goodwill | | | | | | | |
| 12. All other intangit | ble personal property (ite | mize) | | | | | |
| | personal property (total li | * | | | | | |
| 14. Land | | , | | | | | |
| 15. Buildings and ot | her improvements | | | | | | |
| 16. Machinery and e | equipment (net) | | | | | | |
| 17. Inventories | | | | | | | |
| 18. All other tangible | e personalty (net) (itemiz | ze on rider) | | | | | |
| 19. Total real and ta | ngible personal property | (total lines 14 to 18) | | | | | |
| 20. Total assets (add | d lines 13 and 19) | | | | | | |
| Liabilities and | Stockholder's Equity | | | | | | |
| 21. Accounts payab | le | | | | | | |
| 22. Mortgages, note | es, bonds payable in less | than 1 year (attach sch | nedule) | | | | |
| 23. Other current lia | bilities (attach schedule) | | | | | | |
| 24. Loans from stoc | kholders/affiliates | | | | | | |
| 25. Mortgages, note | es, bonds payable in 1 ye | ar or more (attach sche | edule) | | | | |
| 26. Other liabilities (| attach schedule) | | | | | | |
| 27. Capital stock | | | | | | | |
| 28. Paid-in or capita | · · · · · · · · · · · · · · · · · · · | | | | | | |
| | gs – appropriated (attach | schedule) | | | | | |
| 30. Retained earning | • | | | | | | |
| | shareholders' equity (atta | ch schedule) | | | | | |
| 32. Less cost of trea | = | | | | | | |
| | nd stockholder's equity (t | | | | | | |
| SCHEDULE C | RECONCILIATION | OF INCOME PER BO | | | | | truction 21) |
| 1. Net income per bo | ooks | | II | come recorded on book | • | ot | |
| 2. Federal income ta | ах | | ll . |) Tax-exempt interes | | | |
| 3. Excess of capital | losses over capital gains | | |) | | | |
| 4. Income subject to | | | | · | | | |
| books this year (it | .emíze) | | | | | | |
| | | | | eductions in this tax | | | |
| | | | l - | ainst book income | | | |
| | ed on books this year not | | l | Depreciation \$ | | | |
| deducted in this re | eturn (itemize) | | (b) | Contributions Carr | yover \$ | | |
| | Carryover \$ | | _ | | | | |
| * * |) \$ | | 9 To | tal of lines 7 and 8 | | | |
| (5, 5415) (1611126) | / | | J. 10 | an or miles r and 0 | | | |

10. Income (Item 31, Sch. A) - line 6 less 9

| NAME AS SHOWN ON R | ETURN | | | | | FEDERAL ID NUME | BER |
|--|--------------------|---|---|------------------|-------------|--|---|
| SCHEDULE E | | INFORMATION (See Instr ERS MUST ANSWER THE | | QUESTIONS. | RIDERS | MUST BE PROVI | DED WHERE NECESSARY. |
| 1. Type of business | | | | | | | |
| Principal products | s hand l ed | | | | | | |
| Internal Revenue | Center where o | orresponding Federal tax ret | urn was fi l ed _ | | | | |
| Has a change or | correction in the | T INCOME BY FEDERAL GO amount of taxable income of en finally determined by the I | the reporting of | corporation or | for any oth | | chased, merged or consolidated New Jersey? |
| Yes or No | | If Yes, an ame | ended return | must be filed. | | | |
| | | Corporation (PC) formed pu subdivision thereof? "Yes or | | | | | a possession or territory of the |
| How many license Attach a rider pro | ed professionals | are owners, shareholders, a | nd/or emp l oye numbers of th | es from this Po | C as of the | e first day of the pr in the PC. If the n | umber of licensed professionals |
| • | | ed by corporations with incide the United States include | | | | | No |
| | ereon. Enter at | | | | | | taxes deemed paid (Section 78 unt of foreign taxes paid thereon |
| 5. During the period | covered by the | return, did the taxpayer acqu | iire or dispose | of directly or i | ndirectly a | a controlling interes | st in certain commercial |
| properties? Yes o | r No | , | | | | | |
| SCHEDULE F | CORPORA | TE OFFICERS – GENERA | AL INFORM | ATION AND | COMPE | NSATION (See In | estruction 23) |
| (1) | | (2) | (3) | (4 Dates Er | ł) | (5) Percent of | (6) Amount of |
| Name and Current Addr | ess of Officer | Social Security Number | Title | in this p | | Corporation Stock Owned | Compensation |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| (a) Total compensation | of officers | | | | | | |
| (b) Less: Compensation | on of officers cla | imed elsewhere on the returr | 1 | | | | |

(c) Balance of compensation of officers (enter here and on Schedule A, line 7, page 2)

| NAME AS SHOWN ON RETURN | | | | | FEDERAL ID NUM | 1BER | | |
|--|--------------------------------|----------|--------------------------|-----------------|------------------------------------|---------|------------------|---------------------|
| SCHEDULE G - PART I IN | TEREST (See Instr | uction | 24) | | | | | |
| Was interest paid, accrued or incurred "Yes" or "No" | | | | | me? | | | |
| Name of Related Member | | Federa | I ID Number | Rela | tionship to Taxpaye | r | Amoun | t Deducted |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| (a) Total amount of interest deducted | | | | | | | | |
| (b) Less: Exceptions (see instruction 2 | 4) | | | | | | (|) |
| (c) Balance of interest deducted (carry | to Schedule A, line | 37(c)). | | | | | | |
| SCHEDULE G - PART II IN | TEREST EXPENSE | S AND | COSTS AND I | NTANGIBLE | EXPENSES AND | cos | TS (See Instru | ction 24) |
| Were intangible expenses and costs in | ncluding intangib l e i | interest | expenses and | costs, paid, a | accrued or incurred | to rel | ated members, | deducted from |
| entire net income? "Yes" or "No" | · | | If "Yes", fill | out the follow | wing schedule. | | Т | |
| Name of Related Member | Federal ID Nu | mber | Relationship | to Taxpayer | Type of Intangib Expense Deduct | | Amour | nt Deducted |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| (a) Total amount of intangible expenses | and costs deducted | d | | | | | | |
| (b) Less: Exceptions (see instruction 2 | 4) | | | | | | (|) |
| (c) Balance of intangible expenses and | costs deducted (ca | rry to S | chedu l e A, line | 37(d)) | | | | |
| SCHEDULE H TAXES (See Instr | uctions 14 (a) ar | nd 25) | Include all tayes r | oid or goomical | during the accounting | a noria | ad whorever dodu | usted on Cabadula A |
| OCTILIDOLL II TAXLS (See IIIsti | (A) | | (B) | (C) | (D) | g peric | (E) | (F) |
| | Corporation | | Corporation | Property | U.C.C. or | | Other Taxes | Total |
| | Franchise/Business Taxes* | Busin | ess/Occupancy Taxes* | Taxes | Payroll Taxes | (atta | ach schedule) | |
| 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) | - | | | | | | | |
| Sales & Use Taxes Paid by a Utility Vendor | | | | | | | | |
| 8. Add lines 6 and 7 – Carry to Schedule A, line 34. | | | | | | | | |
| 9. Federal Taxes | | | | | | | | |
| 10. Total (Combine lines 5 and 9) | | | | | | | | |

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

FEDERAL ID NUMBER

| SCHE | DULE J | | | | | | | | | |
|--------------------|------------------------------|--|--------|------|--------|-------|-------|--------|-------|---|
| Parts | I and II | ALL TAXPAYERS, REGARDLESS OF THE AMOUNT OF ENT CBT-100S, SHOULD COMPLETE SCHEDULE J. THIS SCHE RECEIPTS OUTSIDE NEW JERSEY; THE ALLOCATION FAC | DULE | S | HOUL | D B | E O | /ITTI | ED IF | THE TAXPAYER DOES NOT HAVE |
| PART I | ALL CC | MPANIES MUST ANSWER THE FOLLOWING QUESTIONS (S | ee Ins | strı | ıctior | 27) | | | | |
| (a) Exp l a | in in detail in | ternal controls used in distribution of receipts in and out of New . | Jersey | /, a | s show | vn in | Par | t II _ | | |
| (b) State | the location | of the actual seat of management or control of the corporation | | | | | | | | |
| PART II | | ITATION OF ALLOCATION FACTOR (See Instruction 28A) | | | | | | | | |
| 1. RECE | IPTS | | | ΑN | OUN | T (or | nit c | ents) | | |
| (a) F | rom sales of | tangible personal property shipped to points within New Jersey. | | | | | | | | |
| (b) F | rom services | performed in New Jersey. | | | | | | | | Complete by carrying the fraction to six |
| (c) F | rom rentals o | of property situated in New Jersey. | | | | | | | | (6) decimal places. Do not express as a percent. Example: |
| (d) F | rom royalties | for the use in New Jersey of patents and copyrights. | | | | | | | |] · |
| (e) A | All other busin | less receipts earned in New Jersey. (See instruction 29(c)). | | | | | | | | $\frac{123,456}{1,000,000} = . \boxed{1 \ 2 \ 3 \ 4 \ 5 \ 6}$ |
| (f) T | Total New Jer | sey receipts (Total of lines 1(a) to 1(e), inclusive). | | | | | | | | |
| (0) | Total receipts ransactions e | from all sales, services, rentals, royalties and other business | | | | | | | | |
| (h) A | Allocation Fac | tor (Percentage in New Jersey (line 1(f)) divided by line 1(g)). Enter 1(h) and carry to line 2, page 1, of the CBT-100S. | | | | | | | |] |
| | | | | | | | | | | |

| SCHEDULE K SHAREHOLDERS' SHARES OF INCOME, DEDUCTIONS, ETC. (See Instruct | tion 29) |
|--|----------|
| 1. Total number of shareholders | |
| 2. Total number of nonresident shareholders | |
| 3. a. Total number of nonconsenting shareholders | |
| b. Percentage of stock owned | |
| | |
| PART II NEW JERSEY S CORPORATION INCOME(LOSS) | |
| 1. Amount from Schedule A, line 21 | 1. |
| 2. Add the following amounts from Federal 1120S, Schedule K | |
| a. Net income (loss) from rental real estate activities a | |
| b. Net income (loss) from other rental activities b | |
| c. Interest income c | |
| d. Dividend income d | |
| e. Royalty income e | |
| f. Net short-term capital gain (loss) | |
| g. Net long-term capital gain (loss) | |
| h. Other portfolio income (loss) | |
| i. Net gain (loss) under sections 1231 and/or 179 ii | |
| j. Other income | |
| k. Tax-exempt interest income k k | |
| I. Other tax-exempt income I I | |
| Total of 2(a) through 2(I) | 2. |
| 3. Add line 1 plus line 2 | 3. |
| 4. Additions: | |
| a. Interest income on state and municipal bonds other than New Jersey a | |
| New Jersey State and other states' income taxes deducted in arriving at line 3 including taxes paid on behalf of the | |
| shareholder b | |
| c. All expenses included in line 3 to generate tax exempt income . c | |
| d. Losses included in line 3 from U.S. Treasury and other obligations | |
| pursuant to N.J.S.A. 54A:6-14 and 6-14.1 d | |
| e. Other additions | |
| Total of 4(a) through 4(e) | 4. |
| 5. Add line 3 plus line 4 | 5. |
| 6. Subtractions: | 0. |
| a. U.S. Treasury and other interest income included in line 3 from | |
| investments exempt under N.J.S.A. 54A:6-14 and 6-14.1 a | |
| b. Gains included in line 3 from U.S. Treasury and other obligations pursuant to N.J.S.A. 54A:6-14 and 6-14.1 | |
| c. IRC Section 179 expense from Federal Schedule K | |
| d. Federal 50% meals and entertainment limitation d | |
| e. Charitable contributions from Federal Schedule K e | |
| f. IRC Section 199 deduction from Form 501-GIT f | |
| g. Other subtractions g g | |
| Total of 6(a) through 6(g) | 6. |
| 7. New Jersey depreciation adjustment from Gross Income Tax Depreciation Adjustment Worksheet GIT-DEP | 7. |
| 8. New Jersey S Corporation Income (Loss) – Line 5 minus line 6 plus or minus line 7 | 8. |
| PART III ALLOCATION OF S CORPORATION INCOME(LOSS) | • |
| 1. New Jersey S Corporation Income (Loss) (Part II, line 8) | 1. |
| a. Current period nonoperational activity (Schedule O, Part I, line 34) | 1a |
| Total operational income (loss) (line 1 minus line 1a) | 2. |
| 3. Allocation factor (Schedule J, Part II, line 1h) | 3. |
| 4. Allocated operational income (loss) (line 3 x line 2) | 4. |
| | 5. |
| 5. Allocated nonoperational income (loss) (Schedule O, Part III, line 31) | |
| 6. Total allocated income (loss) (line 4 plus line 5) | 6. |
| 7. New Jersey CBT reported on CBT-100S (Page 1, line 4 minus line 5) | 7. |
| 8. New Jersey allocated income (loss) (line 6 minus line 7) | 8. |
| 9. Income (loss) not allocated to New Jersey (line 1 minus line 6) | ا ۵ |

3.4.5.

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| PART IV – A | ANALYSIS O | F NEW JE | RSEY ACCU | MULATED ADJU | STME | ENTS ACCOUNT | | | | |
|--------------------|---------------------|----------------|--------------------|-----------------------|----------|-----------------------|------|-----------------|---------|--|
| | | | | (A) New Jersey AAA | | (B) Non New Jersey | AAA | | Total c | (C) f Columns (A) & (B) |
| 1. Beginning bala | ance | | | | \top | | | | | |
| 2. Net pro rata sh | | | | | + | | | | | |
| 3. Other income/ | | | - | | + | | | | | |
| 4. Other reductio | | | | | + | | | | | |
| 5. Total lines 1-4 | | | - | | + | | | | | |
| 6. Distributions | | | | | + | | | | | |
| 7. Ending balance | | | | | + | | | | | |
| | | | | | | | | | | |
| PART IV – B | NEW JERSE | Y EARNIN | GS AND PRO | OFITS | | | | | | |
| 1. Beginning bala | ance | | | | | | | 1. | | |
| 2. Additions/Adju | stments | | | | | | | 2. | | |
| | | | | | | | | 3. | | |
| 4. Ending balanc | e (line 1 plus line | 2 minus lii | ne 3) | | | | | 4. | | |
| | | | / | | | | | | | |
| | | | | | | | | | | |
| PART V | | OF RESIDE | NT SHAREH | IOLDERS' PRO R | ATA S | | | - | | |
| | (A) Name | | Social S | (B) ecurity Number | Ī | (C) Pro Rata Share | | | Г | (D) distributions |
| | Ttamo | | Coolai C | ocarity Harrison | | Income/loss | | | | - Constitution Con |
| 1. | | | | | Ī | | | | | |
| 2. | | | | | | | | | | |
| 3. | | | | | | | | | | |
| 4. | | | | | | | | | | |
| 5. | | | | | | | | | | |
| 6. Total | | | | | | | | | | |
| PART VI | | | | RESIDENT SHAR | | | TA S | HARE | s | |
| (A) | | Eleccion Const | | (C) | | re Income/Loss (D) | | | _ | (E) Distributions |
| Nam | le | Social Secu | rity Number | Allocated to N | J | Not Allocated t | o NJ | | | olstributions |
| 1. | | | | | | | | | | |
| 2. | | | | | | | | | | |
| 3. | | | | | | | | | | |
| 4. | | | | | | | | | | |
| 5. | | | | | | | | | | |
| 6. Total | | | | | | | | | | |
| PART VII | SUMMARY C | OF NONCO | NSFNTING S | SHAREHOLDERS | ' PRC |) RATA SHARES | 1 | • | | |
| | | | | T | | | | /F\ | | / E\ |
| (A) Nam | | | B) ırity Number | Pro Rata St | iare inc | (D) | | (E) Distribu | | (F) Gross Income |
| inalli | | Judiai Jett | anty Number | Allocated to NJ | ١ | Not Allocated to NJ | | טטווטטוט | 10119 | Tax Paid |
| 1. | | | | | \top | | | | | |
| 2. | | | | | + | | | | | |
| | | | | 1 | | | | | | 1 |

SCHEDULE K LIQUIDATED - S CORPORATIONS SHAREHOLDERS' SHARES OF INCOME, DEDUCTIONS, ETC. (See Instruction 30) PART I

| PART I | | | | |
|--------------------|--|---|---|---|
| 1. Total number of | of shareholders | | | _ |
| 2. Total number of | of nonresident shareholders | | | |
| 3. a. Total numb | er of nonconsenting shareholders | | | |
| b. Percentage | e of stock owned | | | % |
| 4. Enter date the | assets were fully disposed | | | |
| 5. Enter date the | shareholders' stock was fully disposed | / | 1 | |

| a. Interest income on state and municipal bonds other than NJ | 5. Enter date the shareholders' stock was fully disposed | _/ | <u> </u> | |
|--|---|--------------|------------------------|---|
| 2. Add the following amounts from Federal 1120S, Schedule K a. Net income (loss) from rental real estate activities | UPON COMPLETE LIQUIDATION | | S Corp Income Prior to | Income, Gains/Losses from Disposition of Assets in |
| a. Net income (loss) from rental real estate activities | 1. Amount from Schedule A, line 21 | . 1. | | |
| b. Net income (loss) from other rental activities | 2. Add the following amounts from Federal 1120S, Schedule K | | | |
| C. Interest income | a. Net income (loss) from rental real estate activities | . 2a. | | |
| d. Dividend income e. Royalty income 1. Net short-term capital gain (loss) 2. 2. 2. 2. 2. 3. 3. 3. 3. 3. 3. 3. 3. 3. 3. 3. 3. 3. | b. Net income (loss) from other rental activities | . 2b. | | |
| e. Royalty income | c. Interest income | . 2c. | | |
| f. Net short-term capital gain (loss) | d. Dividend income | . 2d. | | |
| g. Net long-term capital gain (loss) | e. Royalty income | . 2e. | | |
| h. Other portfolio income (loss) | f. Net short-term capital gain (loss) | . 2f. | | |
| Net gain (loss) under sections 1231 and/or 179 | g. Net long-term capital gain (loss) | . 2g. | | |
| j. Other income k. Tax-exempt interest income l. Other tax-exempt income l. Additions: a. Interest income on state and municipal bonds other than NJ b. NJ State and other states income taxes deducted in arriving at line 3 including taxes paid on behalf of the shareholder c. All expenses included in line 3 to generate tax exempt income d. Losses included in line 3 form U.S. Treasury and other obligations pursuant to N.J.S.A. 54A.6-14 and 6-14.1 e. Other additions l. Add line 3 plus lines 4(a) through 4(e) l. Subtractions: a. U.S. Treasury and other interest income included in line 3 from investments exempt under N.J.S.A. 54A.6-14 and 6-14.1 b. Gains included in line 3 from U.S. Treasury and other obligations pursuant to N.J.S.A. 54A.6-14 and 6-14.1 c. IRC Section 179 expense from Federal Schedule K d. Federal 50% meals and entertainment limitation e. Charitable contributions from Federal Schedule K d. Ge. d. Federal 50% meals and entertainment limitation g. Other subtractions G. Other subt | h. Other portfolio income (loss) | . 2h. | | |
| k. Tax-exempt interest income 1. Other tax-exempt income 2. Add line 1 plus lines 2(a) through 2(l) 3. Additions: a. Interest income on state and municipal bonds other than NU b. NJ State and other states' income taxes deducted in arriving at line 3 including taxes paid on behalf of the shareholder c. All expenses included in line 3 from U.S. Treasury and other obligations pursuant to N.J.S.A. 54A.6-14 and 6-14.1 e. Other additions 3. 4d. 4d. 4d. 5. Add line 3 plus lines 4(a) through 4(e) 6. Subtractions: a. U.S. Treasury and other interest income included in line 3 from investments exempt under now included in line 3 from U.S. Treasury and other obligations pursuant to N.J.S.A. 54A.6-14 and 6-14.1 b. Gains included in line 3 from U.S. Treasury and other obligations pursuant to N.J.S.A. 54A.6-14 and 6-14.1 c. IRC Section 179 expense from Federal Schedule K d. Ederal 50% meals and entertainment limitation e. Charitable contributions from Federal Schedule K f. New Jersey allowable IRC Section 199 deduction g. Other subtractions Total of 6(a) through 6(g) 7. New Jersey depreciation adjustment from Gross Income Tax Depreciation Adjustment Worksheet GIT-DEP 8. Total Income (Loss) – add line 5 minus line 6 plus or minus line 7 Allocation factor (Schedule J. Part III, line 1h) a. Current period nonoperational activity (Schedule O, Part II, line 31) Allocation factor (Schedule J. Part III, line 1h) 4. Allocated nonoperational income (loss) (line 1 minus line 2) 5. Allocated nonoperational income (loss) (line 4 plus line 5) 6. Total allocated income (loss) (line 4 plus line 5) 7. New Jersey 2BT reported on CBT-100S (Page 1, line 4 minus line 5) 8. New Jersey allocated income (loss) (line 6 minus line 7) 8. New Jersey allocated income (loss) (line 6 minus line 7) 8. New Jersey allocated income (loss) (line 6 minus line 7) 8. New Jersey allocated income (loss) (line 6 minus line 7) 8. New Jersey allocated income (loss) (line 6 minus line 7) 8. New Jersey allocated income (loss) (line 6 min | i. Net gain (loss) under sections 1231 and/or 179 | . 2i. | | |
| 1. Other tax-exempt income | j. Other income | . 2j. | | |
| 3. Add line 1 plus lines 2(a) through 2(l). 4. Additions: a. Interest income on state and municipal bonds other than NJ. b. NJ State and other states' income taxes deducted in arriving at line 3 including taxes paid on behalf of the shareholder. c. All expenses included in line 3 to generate tax exempt income. d. Losses included in line 3 from U.S. Treasury and other obligations pursuant to N.J.S.A. 54A:6-14 and 6-14.1 e. Other additions. 5. Add line 3 plus lines 4(a) through 4(e). 6. Subtractions: a. U.S. Treasury and other interest income included in line 3 from linvestments exempt under N.J.S.A. 54A:6-14 and 6-14.1. b. Gains included in line 3 from U.S. Treasury and other obligations pursuant to N.J.S.A. 54A:6-14 and 6-14.1. b. Gains included in line 3 from U.S. Treasury and other obligations pursuant to N.J.S.A. 54A:6-14 and 6-14.1. b. Gains included in line 3 from U.S. Treasury and other obligations pursuant to N.J.S.A. 54A:6-14 and 6-14.1. b. Gains included in line 3 from U.S. Treasury and other obligations pursuant to N.J.S.A. 54A:6-14 and 6-14.1. b. Gains included in line 3 from U.S. Treasury and other obligations pursuant to N.J.S.A. 54A:6-14 and 6-14.1. b. Gains included in line 3 from U.S. Treasury and other obligations pursuant to N.J.S.A. 54A:6-14 and 6-14.1. b. Gains included in line 3 from U.S. Treasury and other obligations pursuant to N.J.S.A. 54A:6-14 and 6-14.1. b. Gains included in line 3 from U.S. Treasury and other obligations pursuant to N.J.S.A. 54A:6-14 and 6-14.1. b. Gains included in line 6 float | k. Tax-exempt interest income | . 2k. | | |
| 4. Additions: a. Interest income on state and municipal bonds other than NJ b. NJ State and other states 'income taxes deducted in arriving at line 3 including taxes paid on behalf of the shareholder c. All expenses included in line 3 to generate tax exempt income d. Losses included in line 3 from U.S. Treasury and other obligations pursuant to N.J.S.A. 54A:6-14 and 6-14.1 e. Other additions 5. Add line 3 plus lines 4(a) through 4(e) 5. Subtractions: a. U.S. Treasury and other interest income included in line 3 from investments exempt under N.J.S.A. 54A:6-14 and 6-14.1 b. Gains included in line 3 from U.S. Treasury and other obligations pursuant to N.J.S.A. 54A:6-14 and 6-14.1 c. IRC Section 179 expense from Federal Schedule K d. Federal 50% meals and entertainment limitation e. Charitable contributions from Federal Schedule K f. New Jersey allowable IRC Section 199 deduction g. Other subtractions folat of 6(a) through 6(g) f. New Jersey depreciation adjustment from Gross Income Tax Depreciation Adjustment Worksheet GIT-DEP s. Total orem (Loss) – add line 5 minus line 6 plus or minus line 7 lincome from Line 8, Part II Column A and Column B a. Current period nonoperational activity (Schedule O, Part I, line 34) s. Total operational income (loss) (line 1 minus line 1a) 3. Allocated operational income (loss) (line 1 minus line 1a) 4a. Allocated operational income (loss) (line 4 plus line 5) 7. New Jersey CBT reported on CBT-100S (Page 1, line 4 minus line 5) 8. New Jersey allocated income (loss) (line 6 minus line 7) 8. New Jersey allocated income (loss) (line 6 minus line 7) 8. New Jersey allocated income (loss) (line 6 minus line 7) 8. New Jersey allocated income (loss) (line 6 minus line 7) 8. New Jersey allocated income (loss) (line 6 minus line 7) 8. New Jersey allocated income (loss) (line 6 minus line 7) 8. New Jersey allocated income (loss) (line 6 minus line 7) 8. New Jersey allocated income (loss) (line 6 minus line 7) 8. New Jersey allocated income (loss) (line 6 minus line 7) 8. New Jersey allocated | I. Other tax-exempt income | . 2l. | | |
| a. Interest income on state and municipal bonds other than NJ b. NJ State and other states' income taxes deducted in arriving at line 3 including taxes paid on behalf of the shareholder c. All expenses included in line 3 to generate tax exempt income d. Losses included in line 3 from U.S. Treasury and other obligations pursuant to N.J.S.A. 54A.6-14 and 6-14.1 e. Other additions 5. Add line 3 plus lines 4(a) through 4(e) 6. Subtractions: a. U.S. Treasury and other interest income included in line 3 from investments exempt under N.J.S.A. 54A.6-14 and 6-14.1 b. Gains included in line 3 from U.S. Treasury and other obligations pursuant to N.J.S.A. 54A.6-14 and 6-14.1 c. IRC Section 179 expense from Federal Schedule K d. Federal 50% meals and entertainment limitation e. Charitable contributions from Federal Schedule K f. New Jersey allowable IRC Section 199 deduction g. Other subtractions Total of 6(a) through 6(g) 7. New Jersey depreciation adjustment from Gross Income Tax Depreciation Adjustment Worksheet GIT-DEP Total Income (Loss) – add line 5 minus line 6 plus or minus line 7 PART III ALLOCATION OF INCOME (LOSS) 1. Income from Line 8, Part II Column A and Column B a. Current period nonoperational activity (Schedule O, Part I, line 34) 4. Allocated operational income (loss) (line 1 minus line 1a) 3. Allocation factor (Schedule J, Part II, line 1h) 4. Allocated operational income (loss) (line 4 plus line 5) 7. New Jersey CBT reported on CBT-100S (Page 1, line 4 minus line 5) 7. New Jersey CBT reported on CBT-100S (Page 1, line 4 minus line 5) 7. New Jersey CBT reported on CBT-100S (Page 1, line 4 minus line 5) 7. New Jersey CBT reported on CBT-100S (Page 1, line 4 minus line 5) 7. New Jersey CBT reported on CBT-100S (Page 1, line 4 minus line 5) 7. New Jersey CBT reported on CBT-100S (Page 1, line 4 minus line 5) 7. New Jersey CBT reported on CBT-100S (Page 1, line 4 minus line 5) 7. New Jersey CBT reported on CBT-100S (Page 1, line 4 minus line 5) 7. New Jersey CBT reported on CBT-100S (Page 1, line 4 minus lin | 3. Add line 1 plus lines 2(a) through 2(l) | . 3. | | |
| b. NJ State and other states' income taxes deducted in arriving at line 3 including taxes paid on behalf of the shareholder. c. All expenses included in line 3 to generate tax exempt income. d. Losses included in line 3 from U.S. Treasury and other obligations pursuant to N.J.S.A. 54A:6-14 and 6-14.1. e. Other additions. 4e. 5. Add line 3 plus lines 4(a) through 4(e). 6. Subtractions: a. U.S. Treasury and other interest income included in line 3 from investments exempt under N.J.S.A. 54A:6-14 and 6-14.1. b. Gains included in line 3 from U.S. Treasury and other obligations pursuant to N.J.S.A. 54A:6-14 and 6-14.1. c. IRC Section 179 expense from Federal Schedule K. d. Federal 50% meals and entertainment limitation. e. Charitable contributions from Federal Schedule K. f. New Jersey allowable IRC Section 199 deduction. g. Other subtractions Total of 6(a) through 6(g). f. New Jersey depreciation adjustment from Gross Income Tax Depreciation Adjustment Worksheet GIT-DEP. g. Total Income from Line 8, Part II Column A and Column B. a. Current period nonoperational activity (Schedule O, Part I, line 34) a. Current period nonoperational activity (Schedule O, Part I, line 34) b. C. Total operational income (loss) (line 1 minus line 1a) c. Call callocated operational income (loss) (line 4 minus line 5) c. Allocated nonoperational income (loss) (line 4 plus line 5) c. Toke Jersey allocated income (loss) (line 4 plus line 5) c. New Jersey allocated income (loss) (line 4 plus line 5) c. New Jersey CET reported on CBT-100S (Page 1, line 4 minus line 5) c. New Jersey allocated income (loss) (line 6 minus line 7) c. New Jersey allocated income (loss) (line 6 minus line 7) c. New Jersey allocated income (loss) (line 6 minus line 7) c. New Jersey allocated income (loss) (line 6 minus line 7) c. New Jersey allocated income (loss) (line 6 minus line 7) c. New Jersey allocated income (loss) (line 6 minus line 7) c. New Jersey allocated income (loss) (line 6 minus line 7) c. New Jersey allocated income (loss) (line 6 minus line 7) c | 4. Additions: | | | |
| at line 3 including taxes paid on behalf of the shareholder All expenses included in line 3 to generate tax exempt income | | . 4a. | | |
| d. Losses included in line 3 from U.S. Treasury and other obligations pursuant to N.J.S.A. 54A:6-14 and 6-14.1 | · · | . 4b. | | |
| pursuant to N.J.S.A. 54A:6-14 and 6-14.1 | c. All expenses included in line 3 to generate tax exempt income | . 4c. | | |
| e. Other additions 5. Add line 3 plus lines 4(a) through 4(e) 6. Subtractions: a. U.S. Treasury and other interest income included in line 3 from investments exempt under N.J.S.A. 54A:6-14 and 6-14.1 b. Gains included in line 3 from U.S. Treasury and other obligations pursuant to N.J.S.A. 54A:6-14 and 6-14.1 c. IRC Section 179 expense from Federal Schedule K d. Federal 50% meals and entertainment limitation e. Charitable contributions from Federal Schedule K f. New Jersey allowable IRC Section 199 deduction g. Other subtractions Total of 6(a) through 6(g) f. New Jersey depreciation adjustment from Gross Income Tax Depreciation Adjustment Worksheet GIT-DEP f. New Jersey depreciation adjustment from Gross Income Tax Depreciation Adjustment Worksheet GIT-DEP f. New Jersey depreciation adjustment from Gross Income Tax Depreciation Adjustment Worksheet GIT-DEP f. New Jersey depreciation adjustment from Gross Income Tax Depreciation Adjustment Worksheet GIT-DEP f. New Jersey depreciation adjustment from Gross Income Tax Depreciation Adjustment Worksheet GIT-DEP f. New Jersey depreciation adjustment from Gross Income Tax Depreciation Adjustment Worksheet GIT-DEP f. New Jersey depreciation adjustment from Gross Income Tax Depreciation Adjustment Worksheet GIT-DEP f. New Jersey GET reported on Closs) (line 1 minus line 1a) f. 1. a. Current period nonoperational activity (Schedule O, Part II, line 34) f. 1. a. Current period nonoperational income (loss) (line 1 minus line 1a) f. Allocated operational income (loss) (line 3 x line 2) f. Allocated operational income (loss) (line 3 x line 2) f. Allocated operational income (loss) (Schedule O, Part III, line 31) f. Total allocated income (loss) (line 4 plus line 5) f. New Jersey CBT reported on CBT-100S (Page 1, line 4 minus line 5) f. New Jersey CBT reported on CBT-100S (Page 1, line 4 minus line 5) f. New Jersey allocated income (loss) (line 6 minus line 7) | d. Losses included in line 3 from U.S. Treasury and other obligations | | | |
| 5. Add line 3 plus lines 4(a) through 4(e) | | | | |
| 6. Subtractions: a. U.S. Treasury and other interest income included in line 3 from investments exempt under N.J.S.A. 54A:6-14 and 6-14.1 b. Gains included in line 3 from U.S. Treasury and other obligations pursuant to N.J.S.A. 54A:6-14 and 6-14.1 c. IRC Section 179 expense from Federal Schedule K d. Federal 50% meals and entertainment limitation e. Charitable contributions from Federal Schedule K f. New Jersey allowable IRC Section 199 deduction g. Other subtractions Total of 6(a) through 6(g) f. New Jersey depreciation adjustment from Gross Income Tax Depreciation Adjustment Worksheet GIT-DEP f. Total Income (Loss) – add line 5 minus line 6 plus or minus line 7 f. Current period nonoperational activity (Schedule O, Part I, line 34) f. Income from Line 8, Part II Column A and Column B f. Current period nonoperational activity (Schedule O, Part I, line 34) f. Allocated operational income (loss) (line 1 minus line 1a) f. Allocated operational income (loss) (line 3 x line 2) f. Allocated operational income (loss) (line 4 plus line 5) f. Total allocated income (loss) (line 4 plus line 5) f. New Jersey CBT reported on CBT-100S (Page 1, line 4 minus line 5) f. New Jersey allocated income (loss) (line 6 minus line 7) f. New Jersey allocated income (loss) (line 6 minus line 7) f. New Jersey allocated income (loss) (line 6 minus line 7) f. New Jersey allocated income (loss) (line 6 minus line 7) | e. Other additions | . 4e. | | |
| a. U.S. Treasury and other interest income included in line 3 from investments exempt under N.J.S.A. 54A:6-14 and 6-14.1 | 5. Add line 3 plus lines 4(a) through 4(e) | . 5. | | |
| investments exempt under N.J.S.A. 54A:6-14 and 6-14.1 | 6. Subtractions: | | | |
| pursuant to N.J.S.A. 54A:6-14 and 6-14.1 c. IRC Section 179 expense from Federal Schedule K d. Federal 50% meals and entertainment limitation e. Charitable contributions from Federal Schedule K f. New Jersey allowable IRC Section 199 deduction g. Other subtractions Total of 6(a) through 6(g) 7. New Jersey depreciation adjustment from Gross Income Tax Depreciation Adjustment Worksheet GIT-DEP 8. Total Income (Loss) – add line 5 minus line 6 plus or minus line 7 1. Income from Line 8, Part II Column A and Column B a. Current period nonoperational activity (Schedule O, Part I, line 34) 2. Total operational income (loss) (line 1 minus line 1a) 3. Allocation factor (Schedule J, Part II, line 1h) 4. Allocated operational income (loss) (Schedule O, Part III, line 31) 5. Allocated nonoperational income (loss) (Schedule O, Part III, line 31) 6. Total allocated income (loss) (line 4 plus line 5) 7. New Jersey CBT reported on CBT-100S (Page 1, line 4 minus line 5) 8. New Jersey allocated income (loss) (line 6 minus line 7) 8. Carried Section 199 deduction (Schedule I) 6. Section 199 deduction 199 6. Secti | investments exempt under N.J.S.A. 54A:6-14 and 6-14.1 | . <u>6a.</u> | | |
| c. IRC Section 179 expense from Federal Schedule K 6c. d. Federal 50% meals and entertainment limitation 6d. e. Charitable contributions from Federal Schedule K 6e. f. New Jersey allowable IRC Section 199 deduction 6f. g. Other subtractions 6g. Total of 6(a) through 6(g) 6. 7. New Jersey depreciation adjustment from Gross Income Tax 7. Depreciation Adjustment Worksheet GIT-DEP 7. 8. Total Income (Loss) – add line 5 minus line 6 plus or minus line 7 8. PART III ALLOCATION OF INCOME (LOSS) 1. Income from Line 8, Part II Column A and Column B 1. a. Current period nonoperational activity (Schedule O, Part I, line 34) 1a. 2. Total operational income (loss) (line 1 minus line 1a) 2. 3. Allocation factor (Schedule J, Part II, line 1h) 3. 4. Allocated operational income (loss) (Schedule O, Part III, line 31) 5. 6. Total allocated income (loss) (line 4 plus line 5) 6. 7. New Jersey CBT reported on CBT-100S (Page 1, line 4 minus line 5) 7. 8. New Jersey allocated income (loss) (line 6 minus line 7) 8. | | Gh | | |
| d. Federal 50% meals and entertainment limitation 6d. e. Charitable contributions from Federal Schedule K 6e. f. New Jersey allowable IRC Section 199 deduction 6f. g. Other subtractions 6g. Total of 6(a) through 6(g) 6. 7. New Jersey depreciation adjustment from Gross Income Tax 7. Depreciation Adjustment Worksheet GIT-DEP 7. 8. Total Income (Loss) – add line 5 minus line 6 plus or minus line 7 8. PART III ALLOCATION OF INCOME (LOSS) 1. Income from Line 8, Part II Column A and Column B 1 a. Current period nonoperational activity (Schedule O, Part I, line 34) 1 2. Total operational income (loss) (line 1 minus line 1a) 2. 3. Allocation factor (Schedule J, Part II, line 1h) 3. 4. Allocated operational income (loss) (line 3 x line 2) 4. 5. Allocated income (loss) (line 4 plus line 5) 6. 7. New Jersey CBT reported on CBT-100S (Page 1, line 4 minus line 5) 7. 8. New Jersey allocated income (loss) (line 6 minus line 7) 8. | • | | | _ |
| e. Charitable contributions from Federal Schedule K 6e. f. New Jersey allowable IRC Section 199 deduction 6f. g. Other subtractions 6g. Total of 6(a) through 6(g) 6. 7. New Jersey depreciation adjustment from Gross Income Tax 7. Depreciation Adjustment Worksheet GIT-DEP 7. 8. Total Income (Loss) – add line 5 minus line 6 plus or minus line 7 8. PART III ALLOCATION OF INCOME (LOSS) 1. Income from Line 8, Part II Column A and Column B 1. a. Current period nonoperational activity (Schedule O, Part I, line 34) 1a. 2. Total operational income (loss) (line 1 minus line 1a) 2. 3. Allocation factor (Schedule J, Part II, line 1h) 3. 4. Allocated operational income (loss) (line 3 x line 2) 4. 5. Allocated nonoperational income (loss) (Schedule O, Part III, line 31) 5. 6. Total allocated income (loss) (line 4 plus line 5) 6. 7. New Jersey CBT reported on CBT-100S (Page 1, line 4 minus line 5) 7. 8. New Jersey allocated income (loss) (line 6 minus line 7) 8. | | | | |
| f. New Jersey allowable IRC Section 199 deduction | | | | |
| g. Other subtractions Total of 6(a) through 6(g) 7. New Jersey depreciation adjustment from Gross Income Tax Depreciation Adjustment Worksheet GIT-DEP 8. Total Income (Loss) – add line 5 minus line 6 plus or minus line 7 8. PART III ALLOCATION OF INCOME (LOSS) 1. Income from Line 8, Part II Column A and Column B | | | | - |
| Total of 6(a) through 6(g) | | | | |
| 7. New Jersey depreciation adjustment from Gross Income Tax Depreciation Adjustment Worksheet GIT-DEP | | | | |
| Depreciation Adjustment Worksheet GIT-DEP | | . 0. | | |
| 8. Total Income (Loss) – add line 5 minus line 6 plus or minus line 7 8. PART III ALLOCATION OF INCOME (LOSS) 1. Income from Line 8, Part II Column A and Column B | | . 7. | | |
| PART III ALLOCATION OF INCOME (LOSS) 1. Income from Line 8, Part II Column A and Column B | | | | |
| a. Current period nonoperational activity (Schedule O, Part I, line 34) 2. Total operational income (loss) (line 1 minus line 1a) | PART III ALLOCATION OF INCOME (LOSS) | | | |
| 2. Total operational income (loss) (line 1 minus line 1a) | | | | |
| Allocation factor (Schedule J, Part II, line 1h) Allocated operational income (loss) (line 3 x line 2) Allocated nonoperational income (loss) (Schedule O, Part III, line 31) Total allocated income (loss) (line 4 plus line 5) New Jersey CBT reported on CBT-100S (Page 1, line 4 minus line 5) New Jersey allocated income (loss) (line 6 minus line 7) 8 | • | · — — | | |
| 4. Allocated operational income (loss) (line 3 x line 2) | | | | |
| 5. Allocated nonoperational income (loss) (Schedule O, Part III, line 31) . 6. Total allocated income (loss) (line 4 plus line 5) 6. 7. New Jersey CBT reported on CBT-100S (Page 1, line 4 minus line 5) | 3. Allocation factor (Schedule J, Part II, line 1h) | . 3. | | |
| 6. Total allocated income (loss) (line 4 plus line 5) | 4. Allocated operational income (loss) (line 3 x line 2) | . 4. | | |
| 6. Total allocated income (loss) (line 4 plus line 5) | 5. Allocated nonoperational income (loss) (Schedule O, Part III, line 31) | . 5. | | |
| 7. New Jersey CBT reported on CBT-100S (Page 1, line 4 minus line 5) 8. New Jersey allocated income (loss) (line 6 minus line 7) | • | | | |
| 8. New Jersey allocated income (loss) (line 6 minus line 7) | | | | |
| | | — — — | | |
| 9. Income (loss) not allocated to New Jersey (line 1 minus line 6) 9. | | — — — | | |
| | 9. Income (loss) not allocated to New Jersey (line 1 minus line 6) | . 9. | | |

FEDERAL ID NUMBER

SCHEDULE K LIQUIDATED - S CORPORATIONS SHAREHOLDERS' SHARES OF INCOME, DEDUCTIONS, ETC. (See Instruction 30) PART IV - A ANALYSIS OF NEW JERSEY ACCUMULATED ADJUSTMENTS ACCOUNT

| TARKET OF THE TRANSPORT | 7100011102711227120001 | III EITTO AGGGGITT | | |
|---|------------------------|---------------------------|----|-----------------------------------|
| | (A) New Jersey AAA | (B) Non New Jersey AAA | | (C) Total of Columns (A) & (B) |
| 1. Beginning balance | | | | |
| 2. Net pro rata share of S corporation income . | | | | |
| 3. Other income/loss | | | | |
| 4. Other reductions (attach schedule) | | | | |
| 5. Total lines 1-4 | | | | |
| 6. Distributions | | | | |
| 7. Ending balance (line 5 minus line 6) | | | | |
| PART IV – B NEW JERSEY EARNINGS A | ND PROFITS | | | |
| 1. Beginning balance | | | 1. | |
| 2. Additions/Adjustments | | | 2. | |
| 3. Dividends paid | | | 3. | |
| 4. Ending balance (line 1 plus line 2 minus line 3) | | | 4. | |

SCHEDULE K LIQUIDATED - S CORPORATIONS SHAREHOLDERS' SHARES OF INCOME, DEDUCTIONS, ETC. (See Instruction 30)

| PART V | SUMMARY OF RES | IDENT SHAREHOL | DERS' PRO RA | ATA SI | HARES | | | | | | | |
|------------|----------------|------------------------|----------------------|--------|-------------------------|----------|------------------------|------------------|--------------------|----------------------------|-----------------|----------------|
| | (A) Name | Social Se | (B) curity Number | | (C) Pro Rata Share | Incor | me/Loss | Gain/Los | (D) ss on Dispo | sition of Assets | (E) Distribu | tions |
| 1. | | | | | | | | | | | | |
| 2. | | | | | | | | | | | | |
| | | | | | | | | | | | | |
| 3. | | | | | | | | | | | | |
| 4. | | | | | | | | | | | | |
| 5. | | | | | | | | | | | | |
| 6. Total . | | | | | | | | | | | | |
| PART VI | SUMMARY OF COM | NSENTING NON-RE | SIDENT SHAR | EHOL | DERS' PRO RAT | TA SI | HARES | | | | | |
| | (A) | | (B) | | Pro Rata Share | Incor | | | s on Dispo | sition of Assets | (G) | |
| | Name | Social Se | curity Number | Al | (C) llocated to NJ | Not | (D) Allocated to NJ | (E) Allocated | to NJ | (F) Not Allocated to NJ | Distribu | tions |
| 1. | | | | | | | | | | | | |
| 2. | | | | | | | | | | | | |
| 3. | | | | | | | | | | | | |
| 4. | | | | | | | | | | | | |
| 5. | | | | | | | | | | | | |
| | | <u> </u> | | | | | | | | | | |
| PART VII | SUMMARY OF NO | | | , PBU | DATA SHARES | | | | | l | | |
| TAKT VIII | | (B) | | | Income/Loss | | Gain/Loss on D | isposition o | Assets | | | H) |
| | (A) Name | Social Security Number | (C) Allocated to | | (D) Not Allocated to | NJ | (E) Allocated to NJ | | (F) cated to NJ | (G) Distributions | Gross | Income Paid |
| 1. | | | | | | | | | | | | |
| 2. | | | | | | | | | | | | |
| 3. | | | | | | | | | | | | |
| 4. | | | | | | | | | | | | |
| | | | | | | \dashv | | | | | | |
| 5. | | | | | | | | | | | | |
| 6. Total . | | | | | | | | | | | | |

| SCHEDULE P SUBSIDIARY | INVEST | MENT ANAL | YSIS (Se | e Instruc | tion 33) | | | | |
|---|---------------|-----------------------------|--------------|---------------------|---------------|------------------------------------|------------|---|---|
| NOTE: Taxpayers must hold at least 80% of the of stock, except non-voting stock which is | | | | | | | | | |
| (1) | Illilited and | preferred as to di | (2) | each subsit | liary. Do not | (3) | ices ic | Subsi | (4) |
| Name of Subsidiary | | | ge of Intere | | | Book Va l ue ted in Sche | dula F | 3/ | Dividend Income (as reported in Schedule A) |
| Name of Subsidiary | | Voting | Non- | Voting | (as repor | led III Scrie | uule i | 3) | (as reported in Schedule A) |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| SCHEDULE P-1 PARTNERSH | | | | | ction 34) | | | | |
| (1) | (2) | (3) | (LTOIO (O | | | 5) | | (6) | (7) |
| Name of Partnership | Date an | d Percentage | Limited | General | | ting Method Separate | New | Jersey | Tax Payments Made on Behal |
| LLC, or Other Entity and Federal ID Number | State whe | | Partner | Partner | Through | Accounting | | exus No | of Taxpayer by Partnerships |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | \Box | $oxed{\square}$ | | | | | |
| Total Column 7 | | | | | | | | | |
| SCHEDULE PC PER | CAPITA | LICENSED P | PROFESS | IONAL F | EE (See Ir | struction | 35) | | |
| 1a. Enter number of resident and non-resid | | | | | | | | 1a. | |
| 1b. Enter number of non-resident profession New Jersey x \$1 | | | | | | | | 1b. | |
| 1c. Total Fee Due – Add line 1(a) and line 1 | (b) | | | | | | | 1c. | |
| 2. Installment Payment – 50% of line 1(c) | | | | | | | | 2. | |
| 3. Total Fee Due (line 1(c) plus line 2) | | | | | | | [| 3. | |
| 4. Less prior year 50% installment paymer | nt and cred | it (if applicab l e) |) | | | | [| 4. (| |
| 5. Balance of Fee Due (line 3 minus line 4 |). If the re | sult is zero or a | above, ente | r this amo | unt on page | 1, l ine 8 . | | 5. | |
| 6. Credit to next year's Professional Corpo | oration Fee | (if line 5 is belo | ow zero, er | nter the an | nount here) | | | 6. | |
| SCHEDULE Q QUALIFIED SUB | CHAPTE | R S SUBSIDI | IARIES (C | QSSS) (S | ee Instruc | tion 36) | | ! | |
| Is this corporation a Qualified Subchapte If yes, indicate the parent corporation's records. | er S Subsid | liary? | | | | Yes | ients. | No _ | |
| | | | | | | | | | |
| Does this corporation own any Qualified If yes, list all the QSSS's names, addres made a New Jersey QSSS election and | ses, and F | ID#'s below. A | ttach additi | iona l rider | | · | | No _ | e subsidiaries that have |
| OOUEDIU E B | VOL 11010 | N (0 1 1 | | | | | | | |
| SCHEDULE R DIVIDEND E | | | | | | | | <u>. </u> | |
| Dividend income included in Schedule A | | | | | | | | 1. | |
| 2. Less: Dividend Income – Schedule P, C | | | | | | | | 2. (| |
| 3. Balance (line 1 less line 2) | | | | | | | ··· | 3. | |
| 4. Less: Dividend income from investment 50% of all other classes of stock | | | | , | | | | , | (|
| 5. Balance (line 3 less line 4) | | | | | | | | 4. (| (|
| 6. 50% of line 5 | | | | | | | | 5. | |
| | | | | | | | | 6. | |
| 7. DIVIDEND EXCLUSION: Line 2 plus lin | e o (Carry | to Scriedule A, | mie 41) . | | | | | 7. | |

FEDERAL ID NUMBER

| 1. Section 179 Deduction | SCHEDULE S - PART I DEPRECIATION AND SAFE HARBOR LEASING (See Instruction 3 | 8) |
|---|--|-----|
| 3. a) MACRS – for assets placed in service during accounting periods beginning on and affer July 7, 1993 | 1. Section 179 Deduction | 1. |
| b)MACRS – included in line 3(a) for assets on which bonus depreciation and excess section 179 depreciation taken 4. MACRS – for assets placed in service during accounting periods beginning prior to July 7, 1993 4. 5. ACRS 5. 6. Other Depreciation – for assets placed in service after December 31, 1980 6. 7. Other Depreciation – for assets placed in service during accounting periods beginning on and after July 7, 1993 8. 8. Listed Property – for assets placed in service during accounting periods beginning on and after July 7, 1993 8. 9. Listed Property – for assets placed in service during accounting periods beginning prior to July 7, 1993 9. 10. Total depreciation claimed in arriving at line 28, schedule A — Depreciation and Certain Safe Harbor Lease Transactions 11. Additions 12. Additions 13. Additions 14. Additions 15. Section Ilses 4, 5, 8 and 9 above a 16. Special Depreciation Allowance – for assets placed in service during accounting periods beginning on and after January 1, 2002, and for which federal 30% or 50% borus depreciation was taken in the current tax year. Include the initial 30% or 50% borus depreciation was taken in the current tax year. Include the initial 30% or 50% borus depreciation was taken in the current tax year. Include the initial 30% or 50% borus depreciation and ACRS from a partnership c. 16. Deductions on Federal return resulting from an efection made pursuant to IRC Section 168(f)8 exclusive of elections made with respect to mass commuting whiches for the section of the section of the section of Transactional Costs | 2. Special Depreciation Allowance – for certain property acquired after September 10, 2001 | 2. |
| 4. MACRS – for assets placed in service during accounting periods beginning prior to July 7, 1993 | 3. a) MACRS – for assets placed in service during accounting periods beginning on and after July 7, 1993 | 3a. |
| S. ACRS 6. Other Depreciation – for assets placed in service after December 31, 1980 7. Other Depreciation – for assets placed in service prior to January 1, 1981 7. B. Listed Property – for assets placed in service during accounting periods beginning on and after July 7, 1993 8. B. Listed Property – for assets placed in service during accounting periods beginning prior to July 7, 1993 8. D. Listed Property – for assets placed in service during accounting periods beginning prior to July 7, 1993 8. D. Listed Property – for assets placed in service during accounting periods beginning prior to July 7, 1993 8. D. Listed Property – for assets placed in service during accounting periods beginning during accounting periods beginning accounting periods beginning and after January 1, 2002, and for which federal Depreciation Worksheet Adjustments at Line 36, Schedule A – Depreciation and Certain Safe Harbor Lease Transactions 11. Additions a) Amounts from lines 4, 5, 6 and 9 above a) Special Depreciation Allowance – for assets placed in service during accounting periods beginning on and after January 1, 2002, and for which federal 30% or 50% bonus amount and the regular depreciation on the adjusted basis, b. b. c) Distributive share of ACRS and MACRS from a partnership d) Deductions on Federal return resulting from an election made pursuant to IRC Section 168(f)8 exclusive of elections made with respect to mass commuting vehicles, interest. Amortization of Transactional Costs Other Deductions a) New Jersey depreciation — (From Schedule S. Part II(A)) b) New Jersey depreciation — (From Schedule S. Part II(B)) c) Recomputed depreciation — (From Schedule S. Part II(B)) c) Recomputed depreciation — (From Schedule S. Part II(B)) b) New Jersey depreciation of the telection — (From Schedule S. Part II(B)) c) Recomputed depreciation of the telection — (From Schedule S. Part II(B)) d) Any income included in the return with respect to property described at line 11(5) solely as a result of that election — (Fr | b)MACRS – included in line 3(a) for assets on which bonus depreciation and excess section 179 depreciation taken | 3b. |
| 6. Other Depreciation – for assets placed in service after December 31, 1980 | 4. MACRS – for assets placed in service during accounting periods beginning prior to July 7, 1993 | 4. |
| 7. Other Depreciation – for assets placed in service during accounting periods beginning on and after July 7, 1993 8. 9. Listed Property – for assets placed in service during accounting periods beginning on and after July 7, 1993 9. 9. Listed Property – for assets placed in service during accounting periods beginning prior to July 7, 1993 9. 10. Total depreciation claimed in arriving at line 28, Schedule A 10. Attach Federal Form 4562 to Return and Include Federal Depreciation Worksheet Adjustments at Line 36, Schedule A – Depreciation and Certain Safe Harbor Lease Transactions 11. Additions a) Amounts from lines 4, 5, 6 and 9 above a 5 social Depreciation Allowance – for assets placed in service during accounting periods beginning on and after January 1, 2002, and for which federal 30% or 50% bonus depreciation was taken in the current tax year. Include the initial 30% or 50% bonus amount and the regular depreciation on the adjusted basis b 5. c) Distributive share of ACRS and MACRS from a partnership c c | 5. ACRS | 5. |
| 8. Listed Property – for assets placed in service during accounting periods beginning on and after July 7, 1993 8. 9. Listed Property – for assets placed in service during accounting periods beginning prior to July 7, 1993 9. 10. Total depreciation claimed in arriving at line 28, Schedule A 10. Attach Federal Form 4582 to Return and Include Federal Depreciation Worksheet Adjustments at Line 36, Schedule A – Depreciation and Certain Safe Harbor Lease Transactions 11. Additions a) Amounts from lines 4, 5, 6 and 9 above a | 6. Other Depreciation – for assets placed in service after December 31, 1980 | 6. |
| 9. Listed Property – for assets placed in service during accounting periods beginning prior to July 7. 1993 | 7. Other Depreciation – for assets placed in service prior to January 1, 1981 | 7. |
| Attach Fodoral Form 4562 to Return and Include Federal Depreciation Worksheet Adjustments at Line 36, Schedule A — Depreciation and Certain Safe Harbor Lease Transactions 11. Additions a) Amounts from lines 4, 5, 6 and 9 above | 8. Listed Property – for assets placed in service during accounting periods beginning on and after July 7, 1993 | 8. |
| Attach Federal Form 4562 to Return and Include Federal Depreciation Worksheet Adjustments at Line 36, Schedule A – Depreciation and Certain Safe Harbor Lease Transactions 11. Additions a) Amounts from lines 4, 5, 6 and 9 above | 9. Listed Property – for assets placed in service during accounting periods beginning prior to July 7, 1993 | 9. |
| Adjustments at Line 36, Schedule A — Depreciation and Certain Safe Harbor Lease Transactions 11. Additions a) Amounts from lines 4, 5, 6 and 9 above | 10. Total depreciation claimed in arriving at line 28, Schedule A | 10. |
| a) Amounts from lines 4, 5, 6 and 9 above | Attach Federal Form 4562 to Return and Include Federal Depreciation Worksheet | |
| a) Amounts from lines 4, 5, 6 and 9 above | Adjustments at Line 36, Schedule A – Depreciation and Certain Safe Harbor Lease Transact | ons |
| b) Special Depreciation Allowance – for assets placed in service during accounting periods beginning on and after January 1, 2002, and for which federal 30% or 50% bonus depreciation was taken in the current tax year. Include the initial 30% or 50% bonus amount and the regular depreciation on the adjusted basis | 11. Additions | |
| periods beginning on and after January 1, 2002, and for which federal 30% or 50% borus depreciation was taken in the current tax year. Include the initial 30% or 50% borus amount and the regular depreciation on the adjusted basis b | a) Amounts from lines 4, 5, 6 and 9 above | |
| or 50% bonus depreciation was taken in the current tax year. Include the initial 30% or 50% bonus amount and the regular depreciation on the adjusted basis | b) Special Depreciation Allowance – for assets placed in service during accounting | |
| d) Deductions on Federal return resulting from an election made pursuant to IRC Section 168(f)8 exclusive of elections made with respect to mass commuting vehicles. Interest | or 50% bonus depreciation was taken in the current tax year. Include the initial 30% | |
| IRC Section 168(f)8 exclusive of elections made with respect to mass commuting vehicles. Interest | c) Distributive share of ACRS and MACRS from a partnership c | |
| Rent | IRC Section 168(f)8 exclusive of elections made with respect to mass | |
| Amortization of Transactional Costs | Interest | |
| Other Deductions d. | Rent | |
| e) Section 179 depreciation in excess of New Jersey allowable deduction. Fiscal year filers refer to instruction 39 | Amortization of Transactional Costs | |
| Fiscal year filers refer to instruction 39 Total line 11 (lines a, b, c, d and e) 12. Deductions a) New Jersey depreciation – (From Schedule S, Part II(A)) b) New Jersey depreciation – (From Schedule S, Part II(B)) c) Recomputed depreciation attributable to distributive share of recovery property from a partnership c) Recomputed in the return with respect to property described at line 11(d) solely as a result of that election d) Any income included in the return with respect to property described at line 11(d) solely as a result of that election e) The lessee/user should enter the amount of depreciation which would have been allowable under the Internal Revenue Code at December 31, 1980 had there been no safe harbor lease election f) Excess of accumulated ACRS, MACRS, or bonus depreciation over accumulated NJ depreciation on physical disposal of recovery property (attach computations) . Total line 12 (lines a, b, c, d, e and f) | Other Deductions d | |
| a) New Jersey depreciation – (From Schedule S, Part II(A)) | | |
| a) New Jersey depreciation – (From Schedule S, Part II(A)) | Total line 11 (lines a, b, c, d and e) | 11 |
| b) New Jersey depreciation – (From Schedule S, Part II(B)) b | 12. Deductions | |
| c) Recomputed depreciation attributable to distributive share of recovery property from a partnership | a) New Jersey depreciation – (From Schedule S, Part II(A)) aa. | |
| property from a partnership | b) New Jersey depreciation – (From Schedule S, Part II(B)) b | |
| d) Any income included in the return with respect to property described at line 11(d) solely as a result of that election | | |
| e) The lessee/user should enter the amount of depreciation which would have been allowable under the Internal Revenue Code at December 31, 1980 had there been no safe harbor lease election | d) Any income included in the return with respect to property described at | |
| there been no safe harbor lease election | e) The lessee/user should enter the amount of depreciation which would have | |
| NJ depreciation on physical disposal of recovery property (attach computations) . f Total line 12 (lines a, b, c, d, e and f) | · | |
| Total line 12 (lines a, b, c, d, e and f) | | |
| | | |
| | | · |

NAME AS SHOWN ON RETURN FEDERAL ID NUMBER

SCHEDULE S - PART II(A) N.J. Depreciation on Recovery Property Placed in Service On or After January 1, 1981 and Prior to Taxpayers Fiscal or Calendar Accounting Periods Beginning On and After July 7, 1993.

| (A) | (B) Month, Day and | (C) | (D) Depreciation | (E) Method of | (F) | (G) |
|---|-------------------------|-------------------|----------------------------|-----------------------|--------------|-------------------------------|
| Description of Property | Year placed in service* | Use Federal basis | allowable in earlier years | figuring depreciation | Life or rate | N.J. depreciatio computations |
| * Year placed in service acc DO NOT USE "VARIOUS" Class Life Asset Depreciation | IN ANY COLUMN. | | Attach Computations | | | |
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INSTRUCTIONS

- Column A Do not classify as 3, 5, 10 or 15 year property. Classify consistent with Internal Revenue Code at December 31, 1980.

 Account for distributive share of partnership property and deductions separately. Do not include certain safe harbor lease property.
- Column B Clearly segregate property placed in service during each year.

 Depreciation on personal property is to be computed using the half-year convention such that one half year depreciation is to be claimed to the exclusion of any other depreciation convention allowable under the Internal Revenue Code at December 31, 1980 for property placed in service during the current year.
- Column C Basis is to be determined at the date property is placed in service and not as provided under the Internal Revenue Code at December 31, 1980. It is not to be restated where ACRS was accepted for certain property placed in service during 1981.
- Column D Depreciation allowable under the method adopted and

- consistently applied for property described. Do not adjust for the effect of any ACRS deducted on the New Jersey Corporation Business Tax Return for property placed in service during 1981.
- Column E Any method allowable under the Internal Revenue Code at December 31, 1980.
- Column F Any life or rate permissible under the Internal Revenue Code at December 31, 1980. (LIVES PERMISSIBLE UNDER THE IRS CODE AT DECEMBER 31, 1980 FREQUENTLY DIFFER FROM ACRS AND MACRS LIVES)
- Column G Consider any salvage value which was required to be considered under Internal Revenue Code at December 31, 1980. Do not claim depreciation in the year of disposal. Accumulated depreciation may not exceed accumulated ACRS and MACRS deductions over the life of the property and deductions for the final year or years are limited where ACRS was deducted on the New Jersey return for property placed in service during 1981.

| NAME AS SHOWN ON RETURN | FEDERAL ID NUMBER |
|-------------------------|-------------------|
| | |

SCHEDULE S – PART II(B) Special Depreciation Allowance – for assets placed in service during accounting periods beginning on and after January 1, 2002, and for which federal 30% or 50% bonus depreciation or excess section 179 depreciation was taken.

| (A) Description of Property | (B) Month, Day and Year placed in service* | (C) Use Federal basis | (D) Special Depreciation Allowance | (E) Depreciation allowable in earlier years | (F) Method of figuring depreciation | (G) Life or rate | (H) N.J. Depreciation Computations |
|------------------------------|--|-----------------------|---|--|-------------------------------------|---------------------|--|
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| | | | | | | | |
| otal Column H | | | | | | | |

^{*}Year placed in service acceptable for personal property only.

INSTRUCTIONS

Column A - Classify consistent with Internal Revenue Code.

Column B - Clearly segregate property placed in service during each year.

Column C – Basis is to be determined at the date property is placed in service and not as provided after taking the 30% or 50% first-year depreciation allowance.

Column D – State the amount of the 30% or 50% special depreciation allowance taken for the first year the property was placed in service.

Column E – Depreciation allowable under the method adopted and consistently applied for property described. Do not adjust for the effect of the 30% or 50% first-year bonus depreciation allowance.

Column F - Use the same method that was used for Federal purposes.

Column G - Use the same life that was used for Federal purposes.

Column H – Figure the depreciation amount as if the 30% or 50% special depreciation allowance was not in effect.

| NAME AS SHOWN ON RETURN | FEDERAL ID NUMBER |
|-------------------------|-------------------|
| | |

| SCHEDULE S - PART III | NEW JERSEY DEPRECIATION FOR GAS, ELECTRIC, AND GAS AND ELECTRIC PUBLIC UTILITIES |
|-----------------------|--|
| | (See Instruction 38) |

| 1. | Tota | al depreciation claimed in arriving at Schedule A, line 21 | 1. |
|----|------|--|----|
| | | leral depreciation for assets placed in service after January 1, 1998 | |
| 3. | Net | (subtract line 2 from line 1) | 3 |
| | | v Jersey depreciation allowable on the Single Asset Account. (Assets placed in service prior to Jar | |
| | a) | Total adjusted Federal depreciable basis | |
| | | as of December 31, 1997 | |
| | b) | Excess book depreciable basis over Federal | |
| | | tax basis as of December 31, 1997 b | |
| | c) | Less accumulated Federal basis for all single Asset | |
| | | Account property sold, retired, or disposed of to date c | |
| | d) | Total (line 4(a) plus 4(b) less line 4(c)) | |
| 5. | Nev | v Jersey depreciation (divide line 4(d) by 30) | 5 |
| 6. | Nev | v Jersey adjustment | |
| | , | Depreciation adjustment for assets placed in service prior to January 1, 1998 (subtract line 5 from line 3) | |
| | , | Special bonus depreciation adjustment from Schedule S, Part I, line 13 | |
| 7. | Tota | al Adjustment (add lines 6a and 6b). Enter at line 36, Schedule A | 7 |
| | | | |

State of New Jersey Division of Taxation

CERTIFICATION OF INACTIVITY

| the period beginning | , and ending | , , |
|---|---|--------------------------|
| ration Name | Federal ID Numb | er |
| | | |
| (NOTE: Attach this schedule to the | ne taxpayer's CBT-100 or CBT-100S, v | vhichever is applicable) |
| | | |
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| | | |
| Leader that devices the constant account | les the entropy of the entropy of the entropy | |
| I certify that during the period covered business activities, no income, no asse made no distributions and did not have | ets, and, additionally in the case of a | |
| business activities, no income, no asse | ets, and, additionally in the case of a | |
| business activities, no income, no asse | ets, and, additionally in the case of a | |
| business activities, no income, no asse | ets, and, additionally in the case of a | |

INSTRUCTIONS

In lieu of completing the entire CBT-100 or CBT-100S tax return, an inactive corporation may complete this schedule and one of the following: pages 1 through 4 of the CBT-100 or pages 1 through 5 of the CBT-100S, in order to fulfill its filing obligations with the State of New Jersey. Note: If using third party software, the Taxpayer Information and Return Summary page must be included. An inactive corporation is a corporation that, during the entire period covered by the tax return, did not conduct any business, did not have any income, receipts or expenses, did not own any assets, and, additionally for New Jersey S corporations, did not make any distributions and did not have any change in ownership.

This schedule and the applicable pages from the Corporation Business Tax return must be filed annually by the taxpayer. Taxpayers must report the minimum tax liability and the installment payment (if applicable) on page 1 of the Corporation Business Tax return and submit the balance due with the Form CBT-100-V or Form CBT-100S-V, the Corporation Business Tax Payment Voucher.

Schedule I and page 1 of the Corporation Business Tax return must be signed by an officer of the corporation who is authorized to attest to the truth of the statements contained therein.

SCHEDULE NJ-K-1 (Form CBT-100S) (07-17)

State of New Jersey Division of Taxation

2017 - CBT-100S - Page 21

SHAREHOLDER'S SHARE OF INCOME / LOSS

| For calendar year 2017 or tax year beginning | ,, and endin | , and ending,, | | |
|--|---------------------------------|---|---|--|
| Shareholder's identifying number | Federal employer identification | Federal employer identification number | | |
| Shareholder's name, address, and ZIP code | Corporation's name, addre | Corporation's name, address, and ZIP code | | |
| Charlottolor o hamo, address, and Elifestato | Corporation o name, addre | Corporation's name, address, and ZIP code | | |
| | | | | |
| See Instruction 39 a | nd Reverse Side | | | |
| PART I | | | | |
| Shareholder's percentage of stock ownership for tax year | | | | |
| 2. Shareholder | | | | |
| 3. Shareholder | • | □ nonconsen | | |
| 4. Check applicable box: | | ☐ Amended N | NJ-K-1 | |
| 5. Date the shareholder's stock was fully disposed | • | | _ | |
| PART II | | SI | hareholder: Follow the | |
| S Income/Loss allocated to NJ | | 10 | eporting instructions | |
| Pro rata share of S Corporation Income/Loss (line 1 plus line 2) . | | • | ontained in your NJ come Tax return packet | |
| 4. Gain/Loss on disposition of assets allocated to NJ | | ar | nd in Tax Topic Bulletin | |
| Gain/Loss on disposition of assets not allocated to NJ | | G | IT-9S, Income From S orporations. | |
| 6. Total Gain/Loss from disposition of assets (line 4 plus line 5) | | | · | |
| 7. Total payments made on behalf of shareholder | | 11 | his schedule must be cluded with your NJ | |
| 8. Distributions | | | come Tax return. | |
| PART III SHAREHOLDER'S NJ ACCUMULATED ADJU | STMENTS ACCOUNT | | | |
| | New Jersey AAA | | Non New Jersey AAA | |
| 1. Beginning balance | | | | |
| 2. Income/Loss | | | | |
| 3. Other Income/Loss | | | | |
| 4. Other reductions | | | | |
| 5. Total lines 1-4 | | | | |
| 6. Distributions | | | | |
| 7. Ending Balance (line 5 minus line 6) | | | | |
| PART IV SHAREHOLDER'S NJ EARNINGS AND PROF | ITS ACCOUNT | | | |
| 1. Beginning balance | | | | |
| 2. Additions/Adjustments | | | | |
| 3. Dividends received | | | | |
| 4. Ending balance (line 1 plus line 2 minus line 3) | | | | |
| PART V | | | | |
| 1. Interest paid to shareholder (per 1099-INT) | | | | |
| 2. Indebtedness: | | | | |
| a. From corporation to shareholder | | | | |
| b. From shareholder to corporation | | | | |
| 3. Shareholder's HEZ deduction | | | | |
| THE FORM MAY BE | | | | |

INSTRUCTIONS FOR SCHEDULE NJ-K-1

FOR ADDITIONAL INFORMATION REFER TO TAX TOPIC BULLETIN GIT-9S, INCOME FROM S CORPORATIONS (TO OBTAIN A COPY, SEE THE INDEX ON PAGE 16)

PART I

- Line 1 Shareholder's percentage of stock ownership as reported on Federal 1120S.
- Line 2 Indicate shareholder's residency status at year's end.
- Line 3 Indicate whether shareholder is a consenting or nonconsenting shareholder.
- Line 4 If applicable, indicate if this schedule is a final or amended NJ-K-1.
- Line 5 Enter date shareholder received final distribution (cash and/or property).

PART II

Line 1 Enter shareholder's share of New Jersey allocated S corporation income/loss from Part III, line 8 of Schedule K or from Part III, line 8, Column A of Schedule K Liquidated.

New Jersey S corporations which claim a credit for taxes paid to other jurisdictions in accordance with N.J.A.C. 18:7-8.3 will report 100% of the shareholder's net pro rata share as allocated to New Jersey.

- Line 2 Enter shareholder's share of S corporation income/loss not allocated to New Jersey from Part III, line 9 of Schedule K or from Part III, line 9, Column A of Schedule K Liquidated.
- Line 4 Enter shareholder's share of New Jersey allocated income, gains/losses from disposition of assets from Part III, line 8, Column B of Schedule K Liquidated.
- Line 5 Enter shareholder's share of income, gains/losses from disposition of assets not allocated to New Jersey from Part III, line 9, Column B of Schedule K Liquidated.
- Line 7 Enter total payments made on behalf of the shareholder as reported in Part VII, Column (F) of Schedule K or in Part VII, Column (H) of Schedule K Liquidated.
- Line 8 Enter distributions shareholder received during the year as reported in Part V, VI or VII, of Schedule K or Schedule K Liquidated.

PART III

Lines 1-7 Enter shareholder's share of New Jersey Accumulated Adjustments (AAA) from Part IV-A, Schedule K or Schedule K Liquidated.

PART IV

Lines 1-4 Enter shareholder's share of New Jersey Earnings and Profits from Part IV-B, Schedule K or Schedule K Liquidated.

PART V

- Line 1 Enter the amount of any interest paid to the shareholder which should be reported by the S corporation on Federal Form 1099-INT. Include any other interest paid to the shareholder that was deducted by the S corporation in arriving at income reflected in Part II, line 8 of Schedule K or Schedule K Liquidated.
- Line 2 a. Enter the total amount of the corporation's indebtedness to the shareholder at year's end or prior to final distribution.
 - b. Enter the total amount of the shareholder's indebtedness to the corporation at year's end or prior to final distribution.
- Line 3 If a New Jersey electing S corporation is a qualified primary care medical or dental practice located in or within 5 miles of a Health Enterprise Zone (HEZ), the corporation must determine if the shareholders are entitled to an HEZ deduction and the amount. The shareholder's deduction is entered on the shareholder's Schedule NJ-K-1 and deducted on the shareholder's Gross Income Tax return. Refer to the Division's website, www.state.nj.us/treasury/taxation/, for qualification and calculation information.

NOTE: A New Jersey electing S corporation doing business in New Jersey may file a NJ-1080-C composite return on behalf of its qualified nonresident shareholders who elect to be included in the composite filing. Every participating shareholder must make the election to be part of the composite return in writing each year by using Form NJ-1080-E, Election to Participate in Composite Return, or a form substantially similar.

New Jersey Gross Income Tax Payment on Behalf of Nonconsenting Shareholders

NJ 1040-SC (09-15)

FOR OFFICIAL USE ONLY Tax Year Beginning _ and Ending **New Jersey S Corporation Information** Shareholder Information Federal Identification Number Social Security Number NJ Corporation Number Taxpayer Name Last Name Address Street Address City City State Zip Code State Zip Code Amount of Payment from Schedule K, Part VII, Column (F) or Schedule K Liquidated, Part VII, Column (H) of the CBT-100S THIS FORM MAY BE REPRODUCED **New Jersey Gross Income Tax** NJ Payment on Behalf of 1040-SC (09-15)**Nonconsenting Shareholders** FOR OFFICIAL USE ONLY Tax Year Beginning and Ending **New Jersey S Corporation Information** Shareholder Information Federal Identification Number NJ Corporation Number Social Security Number Taxpayer Name Last Name First Name Address Street Address City Zip Code City State Zip Code State Amount of Payment from Schedule K, Part VII, Column (F) or Schedule K Liquidated, Part VII, Column (H) of the CBT-100S THIS FORM MAY BE REPRODUCED **New Jersey Gross Income Tax** NJ Payment on Behalf of 1040-SC **Nonconsenting Shareholders** FOR OFFICIAL USE ONLY Tax Year Beginning and Ending **New Jersey S Corporation Information** Shareholder Information Federal Identification Number NJ Corporation Number Social Security Number Last Name Taxpayer Name First Name Address Street Address City City Zip Code State Zip Code State

Amount of Payment from Schedule K, Part VII, Column (F) or Schedule K Liquidated, Part VII, Column (H) of the CBT-100S

| \$ |
|----|
|----|

For the S Corporation:

- 1. A separate form must be completed for each nonconsenting shareholder and submitted with the CBT-100S. Attach the completed form(s) to the front of page 1 of the CBT-100S that is filed by the corporation.
- 2. Payment Due Date:
 - Payment should be remitted no later than the time for the filing of the CBT-100S for the accounting or privilege period of the S corporation.
- 3. The payment amount on the NJ-1040-SC should match the amount on the individual shareholder's NJ-K-1, Part II, line 4.
- 4. The remittance for the total of all NJ-1040-SC forms is to be included with any corporation business tax due as shown on page 1 of the CBT-100S form.
- 5. A copy of the completed form must be supplied to each shareholder on whose behalf it was filed on or before the due date of the CBT-100S.

For the Shareholder:

- 1. Payments made by the S corporation on behalf of the shareholder does not release the shareholder of his responsibility for making estimated payments or filing a New Jersey Gross Income Tax Return as required under the New Jersey Gross Income Tax Statutes.
- 2. A copy of the NJ-1040-SC form must accompany the New Jersey Gross Income Tax return you file. The payment is to be claimed on the return along with any other estimated payments you have made.
- 3. Be sure to keep a copy of the form for your records.

INSTRUCTIONS FOR NJ-1040-SC

For the S Corporation:

- 1. A separate form must be completed for each nonconsenting shareholder and submitted with the CBT-100S. Attach the completed form(s) to the front of page 1 of the CBT-100S that is filed by the corporation.
- 2. Payment Due Date;
 - Payment should be remitted no later than the time for the filing of the CBT-100S for the accounting or privilege period of the S corporation.
- 3. The payment amount on the NJ-1040-SC should match the amount on the individual shareholder's NJ-K-1, Part II, line 4.
- 4. The remittance for the total of all NJ-1040-SC forms is to be included with any corporation business tax due as shown on page 1 of the CBT-100S form.
- 5. A copy of the completed form must be supplied to each shareholder on whose behalf it was filed on or before the due date of the CBT-100S.

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- 3. Be sure to keep a copy of the form for your records.

INSTRUCTIONS FOR NJ-1040-SC

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- 2. Payment Due Date;
 - Payment should be remitted no later than the time for the filing of the CBT-100S for the accounting or privilege period of the S corporation.
- 3. The payment amount on the NJ-1040-SC should match the amount on the individual shareholder's NJ-K-1, Part II, line 4.
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- 3. Be sure to keep a copy of the form for your records.

| CBT-100S-V | CORPORATION BU | JSINESS TAX – PAYM | ENT VOUCHER | |
|------------------------------|----------------------|--------------------|--------------|---|
| 2017 For | the period beginning | , 20 | and ending | , 20 |
| Federal Employer I.D. Number | | Corporation Number | 100S instruc | ould be made electronically. Refer to CBT- tion 4 on where to file. If not possible, s should be mailed to New Jersey Division of |
| Corporation Name | | | Taxation, PC | Box 644, Trenton, NJ 08646-0644, Include |

KEEP THIS VOUCHER FOR YOUR RECORDS.
DO NOT MAIL IT BACK TO THE STATE.

the Federal ID# and tax year.

Enter amount of payment here:





Zip Code

State

Mailing Address

City