DO NOT MAIL THIS FORM 2020 - CBT-100U - Page 1

### 2020 CBT-100U

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

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

Unitary II	) Number	Managerial Member's FEIN		
Unitary G	roup Name	Managerial Member Name		
Mailing A	ddress	Mailing Address		
City	State ZIP Code	City	State	ZIP Code
Check ap Default Wate	his is an amended return plicable filing method (see instructions)  Election  r's-Edge Affiliated Group World-Wide Election Period of 6	Business Contact Name  Email  Phone Number ()		
2. Total 7 (see ins	Amount of Tax of Combined Group – Enter amount from line 5, colur Fax Credits Used by Combined Group – Enter amount from line 6, constructions)  L COMBINED GROUP CBT TAX LIABILITY – Enter amount from	olumn (a) of Schedule A, Part IIIn line 7, column (a) of	2.	
4. Total s Sched 5. Total 0	lule A, Part III	amount from line 8, column (a) of	3. 4. 5. 6.	
8. TOTA	ssional Corporation Fees (from combined group column of Schedule PC, line L TAX AND PROFESSIONAL CORPORATION FEES – Add line ents and Credits (from Schedule E, line 4)	s 5 and 7	7. 8. 9.	
11. a. Tota b. Tota	ents made by partnerships on behalf of member (include copies of all National Refundable Tax Credits to applicable members that earned the coal Refundable Tax Credit to be refunded to individual members	redits	10. 11a. 11b. 11c.	
12. Total F 13. Balan	Payments and Credits – Add lines 9, 10, and 11cce of Tax Due – If line 12 is less than line 8, subtract line 12 from lire and Interest Due (see instructions)	ne 8	12. 13.	
	Balance Due – Add line 13 and line 14nt Overpaid – If line 12 is greater than the sum of lines 8 and 14, su		15. 16.	
	nt of line 16 to be Refunded		17.	
SIGNATURE AND VERIFICATION (See Instructions)	nt of line 16 to be Credited to 2021 Tax Return Under penalties of perjury, I declare that I have examined this retu best of my knowledge and belief, it is true, correct, and complete. tion is based on all information of which the preparer has any kno	urn, including accompanying sche If prepared by a person other that		
ATU NFIC e Instr	(Date) (Signature of Duly Authorized Officer of N	Managerial Member)		(Title)
SIGN VER (Se	(Date) (Signature of Individual Preparing Retu	•	•	(Preparer's ID Number)
J)	(Name of Tax Preparer's Employer)	(Address	)	(Employer's ID Number)

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

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

Annual General Questionnaire (See Instructions)		
Unitary ID Number NU		
a. Enter total number of members in the group		
b. Enter number of taxable group membersb.		
c. Enter number of nontaxable group members		
d. Enter number of related parties or affiliates that are not included in the combined return		
2. Did any member own beneficially, or control, a majority of the stock of any corporation not included as a member of the combined group or did the same interests own beneficially, or control, a majority of the stock of any other corporation not included as a member of the combined group? If yes, provide a rider indicating the name and FEIN of the controlled corporation, the name and FEIN of the controlling/parent corporation, and the percentage of stock owned or controlled.	Yes	No 🗌
Questions 3a and 3b must be answered by corporations with a controlling interest in certain commercial property.  3. a. During the period covered by the return, did any member acquire or dispose of, directly or indirectly, a controlling interest in certain commercial property? If yes, answer question 3b.	Yes	No 🗌
b. Was the CITT-1, Controlling Interest Transfer Tax, or CITT-1E, Statement of Waiver of Transfer Tax, filed with the Division of Taxation? If yes, provide information and include a copy of the CITT-1 or CITT-1E filed. If no, provide a rider indicating the name and FEIN of the transferee, the name and FEIN of the transferor, and the assessed value of the property.	Yes	No 🗌
4. Did any member receive any deemed repatriation dividends reported under IRC §965 from a subsidiary in the member's federal tax year 2017 or 2018 for which the member files a New Jersey 2017, 2018, or 2019 tax return? If yes, provide a rider indicating the name and FEIN of the subsidiary, the amount of deemed repatriation dividends, and indicate on which year's New Jersey return the income was included.	Yes	No 🗌
5. Is income from sources outside the United States included in entire net income on Schedule A? If yes, provide such items of gross income, the source, the deductions, and the amount of foreign taxes paid. Enter on Schedule A, Part II, line 10, the difference between the net of such income and the amount of foreign taxes paid not previously deducted (include a rider).	No 🗌	NA 🗌
6. Is 50% or more of the group's income derived from transportation of freight by air or ground? (Airlines and transportation companies, see instructions)	Yes	No 🗌

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

PART I – Computation of Entire Net Income (All data must match the federal return to	inat wa	(a)	(b)	(c)		
		` ′	Eliminations and Adjustments	Subtotal (Before	Managerial Member (1)	Member 2
Heitam, ID Noushan		Group Combined	<del>  '</del>	<del>                                     </del>		
Unitary ID Number		NU	NU	NU	NU	NU
Member FEIN		NU	NU	NU		
Member Name						
Tax Year Beginning Date						
Tax Year Ending Date						
Income					•	
1. a. Gross receipts or sales everywhere	1a.					
b. Less: returns and allowances	1b.					
c. Balance – Subtract line 1b from line 1a	1c.					
2. Less: Cost of goods sold (from Schedule A-2, line 8) (include copy of federal 1125-A)	2.					
3. Gross profit – Subtract line 2 from line 1c	3.					
4. a. Dividends	4a.					
b. Gross Foreign Derived Intangible Income (see instructions) (include copy of federal Form 8993)	4b.					
c. Gross Global Intangible Low-Taxed Income (see instructions) (include copy of federal Form 8992)	4c.					
5. Interest	5.					
6. Gross rents	6.					
7. Gross royalties	7.					
3. Capital gain net income (include a copy of federal Schedule D)	8.					
P. Net gain or (loss) (from federal Form 4797, include a copy)	9.					
Other income (see instructions) (include schedule(s))	10.					
1. Total Income – Add lines 3 through 10	11.					
Deductions						
2. Compensation of officers (from Schedule F) (include copy of federal 1125-E)	12.					
3. Salaries and wages (less employment credits)	13.					
4. Repairs (Do not include capital expenditures)	14.					
5. Bad debts	15.					
3. Rents	16.					
7. Taxes and licenses	17.					
3. Interest (see instructions)	18.					
9. Charitable contributions (see instructions)	19.					
0. Depreciation (from federal Form 4562, include a copy) less depreciation claimed else-						
where on return	20.					
1. Depletion	21.					
2. Advertising	22.					
3. Pension, profit-sharing plans, etc.	23.					
Employee benefit programs	24.		<u> </u>			
5. Reserved for future use	25.					
Other deductions (attach schedule)	26.					
7. Total Deductions - Add lines 12 through 26	27.					
8. Taxable income before federal net operating loss deductions and federal special deductions – Subtract line 27 from line 11 (Must agree with line 28, page 1						
of the federal Form 1120, or the appropriate line of any other federal corporate return) (See	1					
instructions)	28.					

### PART II – New Jersey Modifications to Entire Net Income

		(a)	(b) Eliminations and	(c) Subtotal (Before		
		Group Combined	Adjustments		Managerial Member (1)	Member 2
1. a. Taxable income/(loss) from Schedule A, Part I, line 28	1a.					
Income included in line 1a from Separate Activities not includible in the combined group entire net income (water's-edge and world-wide returns only) (see instructions)	1b.					
c. Taxable income/(loss) of combined group – Subtract line 1b from line 1a	1c.					
Additions						
2. Income of a non-U.S. corporation member not included in line 1	2.					
3. Other federally exempt income not included in line 1 (see instructions)	3.					
4. Interest on federal, state, municipal, and other obligations not included in line 1 (see instructions)	4.					
5. New Jersey State and other states taxes deducted in line 1 (see instructions)	5.					
6. Related party interest addback (from Schedule G, Part I)	6.					
7. Related party intangible expenses and costs addback (from Schedule G, Part II) (see instructions)	7.					
8. Reserved for future use	8.					
9. Depreciation modification being added to income (from Schedule S)	9.					
10. Other additions. Explain on separate rider (see instructions)	10.					
11. Taxable income/(loss) with additions – Add line 1c through line 10	11.					
Deductions						
12. Depreciation modification being subtracted from income (from Schedule S)	12.					
13. Previously Taxed Dividends (from Schedule PT)	13.					
14. a. Enter the I.R.C. § 250(a) deduction amount allowed federally for GILTI if GILTI income is included in line 1c above	14a.					
b. Enter the I.R.C. § 250(a) deduction amount allowed federally for FDII if FDII income is included on line 1c above	14b.					
c. Net GILTI previously taxed by New Jersey not deducted or excluded elsewhere	14c.					
15. I.R.C. § 78 Gross-up included in line 1 (do not include dividends that were excluded/deducted elsewhere)	15.					
16. Reserved for future use	16.					
17. a. Elimination of nonoperational activity (from Schedule O, Part I)	17a.					
b. Elimination of nonunitary partnership income/loss (from Schedule P-1, Part II, line 4)	17b.					
18. Other deductions. Explain on separate rider (see instructions)	18.					
19. Total deductions – Add line 12 through line 18	19.					

PART II – New Jersey Modifications to Entire Net Income — co	ontir					
		(a)	(b) Eliminations and	(c) Subtotal (Before		
		Group Combined	Adjustments	Eliminations & Adjustments)	Managerial Member (1)	Member 2
Taxable Net Income/(Loss) Calculation			,	·	[g	
20. Entire Net Income/(Loss) Subtotal – Subtract line 19 from line 11	20.					
21. Group allocation factor (from Schedule J, line 9)	21.					
dividend exclusion – Multiply the group entire net income on line 20, column (a) by the group allocation factor on line 21 (if zero or less, enter zero on line 28)	22.					
23. Net operating loss deduction (from Form 500U, Section C, line 3) (amount entered cannot be more than amount on line 22)	23.					
24. Allocated entire net income before allocated dividend exclusion – Subtract line 23 from line 22 (If zero or less, enter zero here and on line 28)	24.					
25. Allocated Dividend Exclusion (from Schedule R) (see instructions) (amount entered cannot be more than amount on line 24)	25.					
26. Allocated entire net income subtotal – Subtract line 25 from line 24	26.					
27. a. I.B.F. Exclusion	27a.					
b. Allocated I.B.F. Exclusion – Multiply line 27a, column (a), by the group allocation factor (line 21)	27b.					
28. Combined Group Taxable Net Income/(Loss) – Subtract line 27b from line 26	28.					
PART III – Calculation of Tax Credits, Minimum Tax and Surta	x, an	d Group Tax				
Combined Group Taxable Net Income/(Loss) from Schedule A, Part II, line 28.	1.					
2. Member's Taxable Net Income from Separate Activities (from Schedule X)(If the						
taxable net income from Part I of Schedule X is zero or less, enter zero)	2.					
3. a. New Jersey nonoperational income from Schedule O, Part III	3а.					
b. Nonunitary partnership income (from Schedule P-1, Part II, line 5)	3b.					
4. Tax Base – Add lines 1, 2, 3a, and 3b	4.					
Amount of Tax – For the combined group, multiply line 4, column (a) by the applicable tax rate (see instructions)	5.					
6. Tax Credits (from Schedule A-3, Part I, line 28)	6.					
7. CBT TAX LIABILITY – Subtract line 6 from line 5	7.					
8. Total surtax of combined group (from combined group column of Schedule A-5, Part II, line 5)	8.					
9. a. Multiply \$2,000 by the number of taxable members and enter the result	9a.					
b. Tax Due – Add line 8 to the greater of line 7 or line 9a	9b.					

### Schedule A-2

Cost of Goods Sold (See Instructions) All data must match amounts reported on federal Form 1125-A of the federal pro forma or federal return, whichever is applicable.

		(a) Group Combined	(b) Eliminations and Adjustments	(c) Subtotal (Before Eliminations & Adjustments)	Managerial Member (1)	Member 2
Unitary ID Number		NU	NU	NU	NU	NU
Member FEIN		NU	NU	NU		
Member Name						
Inventory at beginning of year	1.					
2. Purchases	2.					
3. Cost of labor	3.					
Additional section 263A costs	4.					
5. Other costs (include schedule)	5.					
6. Total – Add lines 1 through 5	6.					
7. Inventory at end of year	7.					
Cost of goods sold – Subtract line 7 from line 6. Include here and on Schedule A, Part I, line 2	8.					

### Schedule A-3

### **Summary of Tax Credits (See Instructions)**

			Group Combined	Managerial Member (1)	Member 2
Unit	ary ID Number		NU	NU	NU
Men	nber FEIN		NU		
Men	nber Name				
PA	RT I – Credits Used Against Liability			•	
1.	New Jobs Investment Tax Credit from Form 304	1.			
2.	Angel Investor Tax Credit from Form 321	2.			
3.	Business Employment Incentive Program Tax Credit from Form 324	3.			
4.	a) Urban Enterprise Zone Employee Tax Credit from				
	EITHER/ Form 300 OR b) Urban Enterprise Zone Investment Tax Credit from Form 301	4.			
5.	Redevelopment Authority Project Tax Credit from Form 302	5.			
6.	Manufacturing Equipment and Employment Investment Tax Credit from Form 305	6.			
7.	Research and Development Tax Credit from Form 306	7.			
8.	Neighborhood Revitalization State Tax Credit from Form 311	8.			
9.	Effluent Equipment Tax Credit from Form 312	9.			
10.	Economic Recovery Tax Credit from Form 313	10.			
11.	AMA Tax Credit from Form 315	11.			
12.	Business Retention and Relocation Tax Credit from Form 316	12.			
13.	Sheltered Workshop Tax Credit from Form 317	13.			
14.	Film Production Tax Credit from Form 318	14.			
15.	Urban Transit Hub Tax Credit from Form 319	15.			
16.	Grow NJ Tax Credit from Form 320	16.			
17.	Wind Energy Facility Tax Credit from Form 322	17.			
18.	Residential Economic Redevelopment and Growth Tax Credit from Form 323	18.			
19.	Public Infrastructure Tax Credit from Form 325	19.			
20.	Reserved for future use	20.			
21.	Film and Digital Media Tax Credit from Form 327	21.			
22.	Tax Credit for Employers of Employees With Impairments from Form 328	22.			
23.	Pass-Through Business Alternative Income Tax Credit from Form 329	23.			
24.	Apprenticeship Program Tax Credit from Form 330	24.			
25.	Tax Credit for Employer of Organ/Bone Marrow Donor from Form 331	25.			
26.	Tiered Subsidiary Dividend Pyramid Tax Credit from Form 332	26.			
27.	Other Tax Credit (see instructions)	27.			
28.	Total tax credits – Add lines 1 through 27. Include here and on Schedule A, Part III, line 6	28.			
PA	RT II – Refundable Tax Credits				
1.	Refundable portion of New Jobs Investment Tax Credit from Form 304	1.			
2.	Refundable portion of Angel Investor Tax Credit from Form 321	2.			
3.	Refundable portion of Business Employment Incentive Program Tax Credit from Form 324	3.			
4.	Other Tax Credit to be refunded	4.			
5.	Total Refundable Tax Credit to be refunded to individual members.  Enter here and on page 1, line 11b	5.			
6.	Balance of Refundable Tax Credit to be applied to the group. Enter here and on page 1, line 11c	6			

### Schedule A-4 Summary Schedule (See Instructions) .

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

### Schedule A-5

### **Computation of Group and Member Surtax**

SCII	edule A-5 Computation of Group and N	ıeııı	Dei Suitax		
			Group Combined	Managerial Member (1)	Member 2
Unitary	ID Number		NU	NU	NU
Membe	er FEIN		NU		
Membe	er Name				
PART	I – Combined Group Surtax				
1. Co	ombined Group Taxable Net Income (see instructions)	1.			
	urtax on combined group taxable net income – Muliply line 1 by the oplicable surtax rate (see instructions).	2.			
Fo	ass-Through Business Alternative Income Tax Credit from 329, line 23b (see instructions)(amount entered cannot be more than nount on line 2)	3.			
4. Ba	alance of combined group surtax – Subtract line 3 from line 2	4.			
PART	II – Member's Surtax				
1. a.	Balance of combined group surtax (from Part I, line 4)	1a.			
b.	Divide line 1a by the group allocation factor from the combined group column of Schedule J, line 9	1b.			
C.	Member's share of combined group surtax – Muliply line 1b of the member's column by member's allocation factor from Schedule J, line 9	1c.			
2. a.	Member's Taxable Net Income from Separate Activities (from Schedule X)(If zero or less, enter zero)	2a.			
b.	Surtax on member's independent taxable net income – Multiply line 2a of the member by the applicable surtax rate (see instructions)	2b.			
3. To	otal member's surtax – Add line 1c and line 2b	3.			
Fo	ass-Through Business Alternative Income Tax Credit from orm 329, line 32d (see instructions)(amount entered cannot be more than nount on line 3)	4.			
cc	otal surtax – Subtract combined group column of line 4 from ombined group column of line 3. Enter here and on Schedule A, art III, line 8	5.			

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

Concadic D		(a)	(b)	(c)	· 	
			Eliminations and	Subtotal (Before	<u> </u>	
		Group Combined	Adjustments		Managerial Member (1)	Member 2
Unitary ID Number		NU	NU	NU	NU	NU
Member FEIN		NU	NU	NU		
Member Name						
PART I – Beginning of the Year						
Assets			1	_		
1. Cash	-					
2. Trade notes and accounts receivable	. 2					
a. Reserve for bad debts	. 2a					
3. Loans to stockholders/affiliates	. 3					
4. Stock of subsidiaries	. 4					
5. Corporate stocks	. 5	-				
6. Bonds, mortgages, and notes	. 6					
7. New Jersey state and local government obligations	. 7					
8. All other government obligations	. 8					
9. Patents and copyrights	. 9					
0. Deferred charges	. 10					
11. Goodwill	. 11					
2. All other intangible personal property (itemize)	. 12					
3. Total intangible personal property (total lines 1 to 12)	. 13					
14. Land	. 14					
5. Buildings and other improvements	. 15					
a. Less accumulated depreciation	. 15a					
6. Machinery and equipment	. 16					
a. Less accumulated depreciation	. 16a					
7. Inventories	. 17					
8. All other tangible personal property (net) (itemize on rider)	. 18					
9. Total real and tangible personal property (total lines 14 to 18)	-					
20. Total assets (add lines 13 and 19)	<b>—</b>					
Liabilities and Stockholder's Equity		1	1		1	
21. Accounts payable	. 21					
22. Mortgages, notes, bonds payable in less than 1 year (include schedule)						
23. Other current liabilities (include schedule)	-					

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		(a) Group Combined	(b) Eliminations and Adjustments	(c) Subtotal (Before Eliminations & Adjustments)	Managerial Member (1)	Member 2		
24. Loans from stockholders/affiliates	24.							
25. Mortgages, notes, bonds payable in 1 year or more (include schedule)	25.							
26. Other liabilities (include schedule)	26.							
27. Capital stock: (a) Preferred stock	27a.							
(b) Common stock	27b.							
28. Paid-in or capital surplus	28.							
29. Retained earnings – appropriated (include schedule)	29.							
0. Retained earnings – unappropriated	30.							
1. Adjustments to shareholders' equity (include schedule)	31.							
22. Less cost of treasury stock	32.							
33. Total liabilities and stockholder's equity (total lines 21 to 32)	33.							
PART II – End of the Year								
Assets								
1. Cash	1.							
2. Trade notes and accounts receivable	2.							
a. Reserve for bad debts	2a.							
3. Loans to stockholders/affiliates	3.							
4. Stock of subsidiaries	4.							
5. Corporate stocks	5.							
6. Bonds, mortgages, and notes	6.							
7. New Jersey state and local government obligations	7.							
8. All other government obligations	8.							
9. Patents and copyrights	9.							
0. Deferred charges	10.							
1. Goodwill	11.							
2. All other intangible personal property (itemize)	12.							
3. Total intangible personal property (total lines 1 to 12)	13.							
4. Land	14.							

15.

15a.

16.

16a.

15. Buildings and other improvements.....

16. Machinery and equipment.....

17. Inventories

a. Less accumulated depreciation .....

a. Less accumulated depreciation.....

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		(a)	(b)	(c)		
		Group Combined	Eliminations and Adjustments	Subtotal (Before Fliminations & Adjustments)	Managerial Member (1)	Member 2
19. All other tangible personal preparty (not) (itemize on rider)	18.	Croup Combined	7 tajaotinonto			Wolfibor Z
18. All other tangible personal property (net) (itemize on rider)	$\vdash$					
19. Total real and tangible personal property (total lines 14 to 18)	19.					
20. Total assets (add lines 13 and 19)	20.					
Liabilities and Stockholder's Equity						
21. Accounts payable	21.					
22. Mortgages, notes, bonds payable in less than 1 year (include schedule)	22.					
23. Other current liabilities (include schedule)	23.					
24. Loans from stockholders/affiliates	24.					
25. Mortgages, notes, bonds payable in 1 year or more (include schedule)	25.					
26. Other liabilities (include schedule)	26.					
27. Capital stock: (a) Preferred stock	27a.					
(b) Common stock	27b.					
28. Paid-in or capital surplus	28.					
29. Retained earnings – appropriated (include schedule)	29.					
30. Retained earnings – unappropriated	30.					
31. Adjustments to shareholders' equity (include schedule)	31.					
32. Less cost of treasury stock	32.					
33. Total liabilities and stockholder's equity (total lines 21 to 32)	33.					

### Schedule C

Reconciliation of Income/(Loss) per Books With Income per Return
Schedules C and C-1 are optional if Schedules M-1, M-2, or M-3 from the federal return are included with Form CBT-100U. See instructions.

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

### Schedule C-1

### **Analysis of Unappropriated Retained Earnings per Books (See Instructions)**

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

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

### **Reconciliation With Consolidated Group**

J	CCLI	on A – i ederal Consolidated Group		
1.		the entities included in the federal consolidated return(s). List the corporation ount on line 28.	on(s) name, federal emplo	oyer identification number (FEIN), and the
		Name	FEIN	Form 1120, Line 28
	a.			
	b.			
	C.			
	d.			
	e.			
	f.			
2.	Tota	al		
		on B – Members Included in the New Jersey Combined C		d in Section A
3.	List	any members included in the New Jersey combined group not included in	Section A.	
		Name	FEIN	Taxable Income*
	a.			
	b.			
	C.			
	d.			
	e.			
	f.			
4.	Tota	al		
* Ta	axabl	le income before federal net operating loss deductions and federal special of	deductions (Must agree with	line 28. page 1 of the unconsolidated federal Form
		r the appropriate line of any other federal corporate return that was filed or would have been		
		on C – Members Reported in Section A Not Included in t		nbined Group
5.	List	any member from Section A that are not part of the New Jersey combined	group.	
		Name	FEIN	Form 1120, Line 28
	a.			
	b.			
	C.			
	d.			
	e.			
	f.			
6.	Tota	al		
S	ecti	on D – Adjustments to Federal Taxable Income		
7.	Oth	ner additions/subtractions to federal taxable income (include rider)		
		Name	FEIN	Adjustments to Federal Taxable Income
	a.			
	b.			
	C.			
	d.			
	e.			
	f.			
8	Tota	al		
		al lines 2, 4, 6, and 8 (must reconcile to Schedule A, Part II, line 1c, column	(a))	1
٠.	.00		\~ <i>//</i> ···································	1

### Schedule E

# Summary of Estimated Payments and Credits Submitted by Individual Group Members to be Credited to the Group See instructions before completing this schedule.

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

### Schedule F

## Corporate Officers – General Information and Compensation (See Instructions) Data must match amounts reported on federal Form 1125-E of the federal pro forma or federal return, whichever is applicable.

Managerial Member (1)					
Unitary ID Number <b>NU</b>		_			
Member FEIN		•			
Member Name		•			
		•			
(a)	(b)	(c) Percent of Time Devoted		e of Corpo- ck Owned	(f)
Name of Officer	Social Security Number	to Business	(d) Common	(e) Preferred	Amount of Compensation
Total compensation of officers					
Less: Compensation of officers claime					
3 Balance of compensation of officers (					
		,			
Member 2					
Unitary ID Number <b>NU</b>					
Member FEIN		-			
Member Name		-			
		-			
		(c)	Percentage	e of Corpo-	
(a) Name of Officer	(b) Social Security Number	Percent of Time Devoted	ration Sto (d)	ck Owned (e)	(f) Amount of Compensation
Name of Officer	Occiai Occurry Number	to Business	Common	Preferred	Amount of Compensation
Total compensation of officers					
2. Less: Compensation of officers claime	ed elsewhere on the return.				
3. Balance of compensation of officers (	include here and on Sched	ule A, Part I, line 12)			

### Schedule G

Managerial Member (1)					
Unitary ID Number <b>NU</b>					
Member FEIN					
Member Name					
PART I - Interest (See Ins	tructions)				
<ol> <li>Was interest paid, accrued, o</li> </ol>	r incurred to a related	l member(s) not i	ncluded in the	combined group deducte	ed from entire net income?
Yes. Fill out the following	schedule. No.				
Name of Related Member	Federal II	) Number	Relat	tionship to Member	Amounts
		,			
a. Total amount of interest deduc	ted				
b. Subtract: Exceptions (see instru	ıctions)				
c. Related Party Interest Expens	es Disallowed for Nev	w Jersey purpose	s (include her	e and in the member's	
column of Schedule A, Part II,					
PART II – Interest Expens				,	
					urred to related members not includ-
ed in the combined group, de	ducted from entire ne	et income? Y	es. Fill out the	following schedule.	No.
Name of Related Member	Federal ID Number	Relationship	to Member	Type of Intangible Expense Deducte	
				Expense Deducte	u
. Total amount of intensible eve	anasa and sasta dad	l			
a. Total amount of intangible exp					
<ul><li>b. Subtract: Exceptions (see instruct.</li><li>c. Related Party Intangible Expe</li></ul>					
<ul> <li>c. Related Party Intangible Expe member's column of Schedule</li> </ul>					
Mambau					
Member 2					
Unitary ID Number <b>NU</b>					
Unitary ID Number <b>NU</b> Member FEIN					
Unitary ID Number <b>NU</b> Member FEIN  Member Name					
Unitary ID Number NU  Member FEIN  Member Name  PART I – Interest (See Instruc	•	<u></u>			
Unitary ID Number NU  Member FEIN  Member Name  PART I – Interest (See Instruction 1)  1. Was interest paid, accrued, o	r incurred to a related	d member(s) not i	ncluded in the	combined group deducte	ed from entire net income?
Unitary ID Number NU  Member FEIN  Member Name  PART I – Interest (See Instructure)  1. Was interest paid, accrued, of Yes. Fill out the following	r incurred to a related schedule. No.				
Unitary ID Number NU  Member FEIN  Member Name  PART I – Interest (See Instruction 1)  1. Was interest paid, accrued, o	r incurred to a related schedule. No.	d member(s) not i		combined group deducte	ed from entire net income?  Amounts
Unitary ID Number NU  Member FEIN  Member Name  PART I – Interest (See Instructure)  1. Was interest paid, accrued, of Yes. Fill out the following	r incurred to a related schedule. No.				
Unitary ID Number NU  Member FEIN  Member Name  PART I – Interest (See Instructure)  1. Was interest paid, accrued, of Yes. Fill out the following	r incurred to a related schedule. No.				
Unitary ID Number NU  Member FEIN  Member Name  PART I – Interest (See Instructure)  1. Was interest paid, accrued, of Yes. Fill out the following	r incurred to a related schedule. No.				
Unitary ID Number NU  Member FEIN  Member Name  PART I – Interest (See Instructure)  1. Was interest paid, accrued, of Yes. Fill out the following	r incurred to a related schedule. No.				
Unitary ID Number NU  Member FEIN  Member Name  PART I – Interest (See Instructure)  1. Was interest paid, accrued, of Yes. Fill out the following	r incurred to a related schedule. No. Federal II	O Number	Relat	tionship to Member	
Unitary ID Number NU  Member FEIN  Member Name  PART I – Interest (See Instruction 1. Was interest paid, accrued, or with the following of Related Member  a. Total amount of interest deduction 5. Subtract: Exceptions (see instruction 1.)	r incurred to a related schedule. No. Federal IE	O Number	Relat	tionship to Member	
Unitary ID Number NU  Member FEIN  Member Name  PART I – Interest (See Instruction 1. Was interest paid, accrued, or a limit of the following of Related Member  a. Total amount of interest deduction 5. Subtract: Exceptions (see instruction contact) Related Party Interest Expensive 1.	r incurred to a related schedule. No. Federal IE	O Number  W Jersey purpose	Relat	tionship to Member	
Unitary ID Number NU  Member FEIN  Member Name  PART I – Interest (See Instruction 1. Was interest paid, accrued, on the following of Name of Related Member  a. Total amount of interest deduction 5. Subtract: Exceptions (see instruction 1. Expensive Column of Schedule A, Part II,	r incurred to a related schedule. No. Federal IE	O Number  W Jersey purpose	Relat	tionship to Member	Amounts
Unitary ID Number NU  Member FEIN  Member Name  PART I – Interest (See Instruction 1. Was interest paid, accrued, or a yes. Fill out the following Name of Related Member  a. Total amount of interest deduction 5. Subtract: Exceptions (see instruction 2. Related Party Interest Expension 3. Column of Schedule A, Part II,  PART II – Interest Expension 3.	r incurred to a related schedule. No. Federal II	Number  W Jersey purpose	Relate Re	e and in the member's	Amounts  tructions)
Unitary ID Number NU  Member FEIN  Member Name  PART I – Interest (See Instruction 1. Was interest paid, accrued, or a yes. Fill out the following Name of Related Member  a. Total amount of interest deduction 5. Subtract: Exceptions (see instruction 2. Related Party Interest Expension 2. Column of Schedule A, Part II, PART II – Interest Expension 3. Were intangible expenses and	r incurred to a related schedule. No. Federal III	Number  W Jersey purpose  Ind Intangible  angible interest ex	Relate Re	e and in the member's  and Costs (See Insosts, paid, accrued or inc	Amounts
Unitary ID Number NU  Member FEIN  Member Name  PART I – Interest (See Instruction 1. Was interest paid, accrued, or a yes. Fill out the following Name of Related Member  a. Total amount of interest deduction 5. Subtract: Exceptions (see instruction 2. Related Party Interest Expension 3. Column of Schedule A, Part II,  PART II – Interest Expension 3.	r incurred to a related schedule. No. Federal III	Number  W Jersey purpose  Ind Intangible  angible interest ex	es (include here  Expenses  Expenses and codes. Fill out the	e and in the member's  and Costs (See Insosts, paid, accrued or incofollowing schedule.  Type of Intangible	Amounts  Amounts  Amounts  Amounts  Amounts
Unitary ID Number NU  Member FEIN  Member Name  PART I – Interest (See Instruction 1. Was interest paid, accrued, of Yes. Fill out the following Name of Related Member  a. Total amount of interest deduction 5. Subtract: Exceptions (see instruction 2. Related Party Interest Expension 2. Column of Schedule A, Part II, PART II – Interest Expension 3. Were intangible expenses an ed in the combined group, desired.	r incurred to a related schedule. No. Federal IE schedule. No. Federal	W Jersey purpose ad Intangible angible interest exet income?	es (include here  Expenses  Expenses and codes. Fill out the	e and in the member's  and Costs (See Insosts, paid, accrued or incofollowing schedule.	Amounts  Amounts  Amounts  Amounts  Amounts
Unitary ID Number NU  Member FEIN  Member Name  PART I – Interest (See Instruction 1. Was interest paid, accrued, of Yes. Fill out the following Name of Related Member  a. Total amount of interest deduction 5. Subtract: Exceptions (see instruction 2. Related Party Interest Expension 2. Column of Schedule A, Part II, PART II – Interest Expension 3. Were intangible expenses an ed in the combined group, desired.	r incurred to a related schedule. No. Federal IE schedule. No. Federal	W Jersey purpose ad Intangible angible interest exet income?	es (include here  Expenses  Expenses and codes. Fill out the	e and in the member's  and Costs (See Insosts, paid, accrued or incofollowing schedule.  Type of Intangible	Amounts  Amounts  Amounts  Amounts  Amounts
Unitary ID Number NU  Member FEIN  Member Name  PART I – Interest (See Instruction 1. Was interest paid, accrued, of Yes. Fill out the following Name of Related Member  a. Total amount of interest deduction 5. Subtract: Exceptions (see instruction 2. Related Party Interest Expension 2. Column of Schedule A, Part II, PART II – Interest Expension 3. Were intangible expenses an ed in the combined group, desired.	r incurred to a related schedule. No. Federal IE schedule. No. Federal	W Jersey purpose ad Intangible angible interest exet income?	es (include here  Expenses  Expenses and codes. Fill out the	e and in the member's  and Costs (See Insosts, paid, accrued or incofollowing schedule.  Type of Intangible	Amounts  Amounts  Amounts  Amounts  Amounts
Unitary ID Number NU  Member FEIN  Member Name  PART I – Interest (See Instruction 1. Was interest paid, accrued, of Yes. Fill out the following Name of Related Member  a. Total amount of interest deduction 5. Subtract: Exceptions (see instruction 2. Related Party Interest Expension 2. Column of Schedule A, Part II, PART II – Interest Expension 3. Were intangible expenses an ed in the combined group, desired.	r incurred to a related schedule. No. Federal IE schedule. No. Federal	W Jersey purpose ad Intangible angible interest exet income?	es (include here  Expenses  Expenses and codes. Fill out the	e and in the member's  and Costs (See Insosts, paid, accrued or incofollowing schedule.  Type of Intangible	Amounts  Amounts  Amounts  Amounts  Amounts
Unitary ID Number NU  Member FEIN  Member Name  PART I – Interest (See Instruct  1. Was interest paid, accrued, or  Yes. Fill out the following  Name of Related Member  a. Total amount of interest deduct b. Subtract: Exceptions (see instruct) c Related Party Interest Expens column of Schedule A, Part II,  PART II – Interest Expens  1. Were intangible expenses an ed in the combined group, de  Name of Related Member	r incurred to a related schedule. No. Federal III	w Jersey purpose  ad Intangible  angible interest exet income? Y  Relationship	Relation Rel	e and in the member's  and Costs (See Insosts, paid, accrued or incofollowing schedule.  Type of Intangible Expense Deducte	Amounts  Itructions)  Furred to related members not includ- No.  Amounts  Amounts
Unitary ID Number NU  Member FEIN  Member Name  PART I – Interest (See Instruct  1. Was interest paid, accrued, or	r incurred to a related schedule. No. Federal IE No. Federal IE not	W Jersey purpose and Intangible angible interest exet income? Y Relationship	Relate Re	e and in the member's  and Costs (See Insosts, paid, accrued or incofollowing schedule.  Type of Intangible Expense Deducte	Amounts  Itructions)  Furred to related members not includ- No.  Amounts  Amounts
Unitary ID Number NU  Member FEIN  Member Name  PART I – Interest (See Instruct  1. Was interest paid, accrued, or  Yes. Fill out the following  Name of Related Member  a. Total amount of interest deduct b. Subtract: Exceptions (see instruct) c Related Party Interest Expens column of Schedule A, Part II,  PART II – Interest Expens  1. Were intangible expenses an ed in the combined group, de  Name of Related Member	r incurred to a related schedule. No. Federal IE No. Federal IE not	W Jersey purpose and Intangible angible interest ex t income? Y Relationship	Relate Re	e and in the member's  and Costs (See Insosts, paid, accrued or incofollowing schedule.  Type of Intangible Expense Deducte	Amounts  Intructions)  Furred to related members not includingly  No.  Amounts  Amounts

### Schedule H

**Taxes (See Instructions)**Include all taxes paid or accrued during the accounting period wherever deducted on Schedule A.

Managerial Member (1)	Troides an tax	es paid of decided d	uning the deceantin	g penieu mierever u	- Cadotoa on Concadi	
Unitary ID Number <b>NU</b>						
Member FEIN						
Member Name						
	(a) Corporation Franchise Business Taxes	(b) Corporation Business/ Occupancy Taxes	(c) Property Taxes	(d) U.C.C. or Payroll Taxes	(e) Other Taxes/ Licenses (include schedule)	(f) Total
New Jersey Taxes						
Other States & U.S.     Possessions						
3. City and Local Taxes						
Taxes Paid to Foreign     Countries*						
5. Total						
6. Combine lines 5(a) and 5(b)						
7. Sales & Use Taxes Paid by a Utility Vendor (see instr.)						
8. Add lines 6 and 7						
9. Federal Taxes						
10. Total (Combine line 5 and line 9)						
* Include on line 4 taxes paid or a	accrued to any forei	gn country, state, pro	ovince, territory, or	subdivision thereof.		
Manuface 0						
Member 2						
Unitary ID Number NU  Member FEIN						
Member Name						
	(a) Corporation Franchise Business Taxes	(b) Corporation Business/ Occupancy Taxes	(c) Property Taxes	(d) U.C.C. or Payroll Taxes	(e) Other Taxes/ Licenses (include schedule)	(f) Total
New Jersey Taxes						
Other States & U.S.     Possessions						
3. City and Local Taxes						
Taxes Paid to Foreign     Countries*						
5. Total						
6. Combine lines 5(a) and 5(b)						
<ol> <li>Sales &amp; Use Taxes Paid by a Utility Vendor (see instr.)</li> </ol>						
8. Add lines 6 and 7						
9. Federal Taxes						
10. Total (Combine line 5 and line 9)						
* Include on line 4 taxes paid or a	accrued to any forei	gn country, state, pro	ovince, territory, or	subdivision thereof.		

### Schedule J Computation of Group and Members' Allocation Factors (See Instructions)

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

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

**NOTE:** Airlines and transportation companies, see instructions.

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

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

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

### **Affiliated Group Return**

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

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

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

### Schedule L

## Banking and Financial Corporation Members – Allocation of New Jersey Corporation Business Tax Among New Jersey Municipalities

Managerial Member (1)			
Unitary ID Number NU			
Member FEIN			
Member Name			
Office Locations	s in New Jersey		
Taxing District	County	Deposit Balances or Receipts	Percentages
Member's Total Deposit Balances or	Receipts		
Member's Total Percentages			
Member 2			
Unitary ID Number NU			
Member FEIN			
Member Name			Γ
	s in New Jersey		
Taxing District	County	Deposit Balances or Receipts	Percentages
Member's Total Deposit Balances or	Receipts		
Member's Total Percentages			

### Schedule P-1 Partnership Investment Analysis (See Instructions)

Member FIEN  Member Start — Partnership Information  Partnership LLC of Other Entity Information  Partnership Salar S		nagerial Men	nber (1)											
PART I - Partnership Information  Patrership, LLC, of Other Entity Informa   Patrership   LLC, of Other Entity Informa   Clouds and Slake where   Compressed   Partnership   Partnership   Federal   D Number   Patrership   Partnership   Partn	Uni	tary ID Number	NU											
Permership, L.C., of Other Entity Information  (2) (3) (3) (4) (4) (4) (4) (4) (4) (4) (4) (4) (4	Ме	mber FEIN												
Partnership   L. L. C. of Other Entity Information	Ме	mber Name			1									
Partnership   L. L. C. of Other Entity Information	PA	RT I – Partn	ership Inf	orma	tion									
Name   Federal ID Number   State where or Organized   Partnership   Pa		('	1)				(	(4)			od			
Name   Federal ID Number   Coganized   Commaning   Partner   Flow   Separate   Through   Accounting   Vas   No   No   No   No   No   No   No   N		tio	on				Limited	General				Ne	xus	
Taxpayers using a separate accounting method must complete Part II.  PART II — Separate Accounting of Nonunitary Partnership Income  (1) (2) (3) Taxpayers Share of Income Allocated to New Jersey (Multiply Column 2 by Column 3)  I.		Name	Federal ID N	umber		1	Partner	Partner				Yes	No	, aransisings
Taxpayers using a separate accounting method must complete Part II.  PART II — Separate Accounting of Nonunitary Partnership Income  (1) (2) (3) Taxpayers Share of Income Allocated to New Jersey (Multiply Column 2 by Column 3)  I.														
Taxpayers using a separate accounting method must complete Part II.  PART II — Separate Accounting of Nonunitary Partnership Income  (1) (2) (3) Taxpayers Share of Income Allocated to New Jersey (Multiply Column 2 by Column 3)  I.										-		-		
Taxpayers using a separate accounting method must complete Part II.  PART II — Separate Accounting of Nonunitary Partnership Income  (1) (2) (3) Taxpayers Share of Income Allocated to New Jersey (Multiply Column 2 by Column 3)  I.								1						
Taxpayers using a separate accounting method must complete Part II.  PART II — Separate Accounting of Nonunitary Partnership Income  (1) (2) (3) Taxpayer's Share of Income Allocated to New Jersey (Multiply Column 2 by Column 3)  Partnership's Federal ID Number   Distributive Share of Income   Loss from Nonunitary Partnership   See instructions)   Partnership's Allocation Factor (see instructions)   Taxpayer's Share of Income Allocated to New Jersey (Multiply Column 2 by Column 3)  1.   A   Total column 2 Enter amount here and Schedule A, Part III, line 17b   Separate Accounting Member 2    Member 2   Total column 4 Enter amount here and Schedule A, Part III, line 3b   Separate Accounting Member Name  PART I — Partnership Information  Partnership, L.C. (1) Other Entity Information  Partnership, L.C. (2) Other Entity Information  Partnership, L.C. (3) Other Entity Information   Sale and Information   Separate Accounting Method of Sale where of Sale w														
Care	Ent	ter total of colum	n 7 here and	on pag	ge 1, line 10									
Nonunitary Partnership's Federal ID Number    Column 2   Distributive Share of Income/   Loss from Nonunitary Partnership   Distributive Share of Income/   Distributive Share of Income/   Loss from Nonunitary Partnership   Distributive S	*Ta	xpayers using a	separate acc	counting	g method mu	ust complete	Part II.							
Nonunitary Partnership's Federal ID Number   Loss from Nonunitary Partnership's Allocation Factor (see instructions)   Partnership's Allocation Factor (see instructions)   Taxpayer's Share of Income Allocated to New Jersey (Multiply Column 2 by Column 3)	PA	RT II – Sepa	rate Acco	untin	g of Nonເ	unitary Pa	rtnersh	p Income	9					
Normality   Partnership's   Federal ID Number   Loss from Nonunitary Partnership   See instructions   Partnership's Allocation Factor   Multiply Column 2 by Column 3		(1)			(2)				(3)				- Ch	
1.										ctor			to Ne	ew Jersey
2.   Total column 2. Enter amount here and Schedule A, Part III, line 3b	1.	r ederal ID IV	umber	L033 I	- Torri Noriurii	ary r artifers	ilip i	(366 11	- Istructions)		<del>                                     </del>	iviuitipi	y Colui	iii 2 by Column 3)
4. Total column 2. Enter amount here and Schedule A, Part III, line 17b	_													
Total column 4. Enter amount here and Schedule A, Part III, line 3b	3.													
Member 2   Unitary ID Number NU    Member FEIN	_													,
Member 2	_					le A, Part III,	line 3b							
Member FEIN	If a	dditional space	ia naadad in											
PART I — Partnership Information  Partnership, LLC, or Other Entity Information    Partnership, LLC, or Other Entity Information   Partnership, LLC, or Other Entity Informati		aditional opaco	is needed, in	clude a	rider.									
PART I - Partnership Information    Partnership, LLC, or Other Entity Information   Partnership, LLC, or Other Entity Informat	Me	mber 2		clude a	rider.					1				
Partnership, LLC, or Other Entity Information Name Federal ID Number Federal ID Numb	<b>Me</b> Uni	ember 2 itary ID Number		clude a	rider.									
Partnership, LLC, or Other Entity Information    Capta and State where Organized   Date and State w	<b>Me</b> Uni	ember 2 itary ID Number mber FEIN		clude a	rider.									
Name Federal ID Number ID Distributive Share of Income/Loss from Nonunitary Partnership's Federal ID Number Loss from Nonunitary Partnership Income Separate Accounting Flow Reduced ID Number ID Distributive Share of Income/Loss from Nonunitary Partnership Income (see instructions)  1. Total column 2. Enter amount here and Schedule A, Part III, line 17b	Me Uni Me	ember 2 itary ID Number mber FEIN mber Name	NU											
Through Accounting* Yes No  Th	Me Uni Me Me	ember 2 itary ID Number mber FEIN mber Name ART I – Partn (rtnership, LLC, or	NU nership Inf 1) Other Entity Inf	orma	tion (2)			4)	( Tax Accour	5) tting Meth	od	New .	Jersey	Tax Payments Made on
*Taxpayers using a separate accounting method must complete Part II.  PART II - Separate Accounting of Nonunitary Partnership Income  (1) (2) (3) Taxpayer's Share of Income Allocated to Nonunitary Partnership's Distributive Share of Income/ Loss from Nonunitary Partnership (see instructions) (Multiply Column 2 by Column 3)  1.   (4) Taxpayer's Share of Income Allocated to New Jersey (Multiply Column 2 by Column 3)  1.   (5)   (5) Total column 2. Enter amount here and Schedule A, Part III, line 17b	Me Uni Me Me	ember 2 itary ID Number mber FEIN mber Name ART I – Partn (rtnership, LLC, or	NU nership Inf 1) Other Entity Inf	orma	(2) Date and State where	Percentage of	Limited	General	Tax Accour	nting Meth		New .	Jersey	Tax Payments Made on Behalf of Member by
*Taxpayers using a separate accounting method must complete Part II.  PART II - Separate Accounting of Nonunitary Partnership Income  (1) (2) (3) (4) Taxpayer's Share of Income Allocated to Nonunitary Partnership's Partnership's Allocation Factor Federal ID Number Loss from Nonunitary Partnership (see instructions) (Multiply Column 2 by Column 3)  1.   (4) Taxpayer's Share of Income Allocated to New Jersey (Multiply Column 2 by Column 3)  1.   (5)   (5)   (5)   (5)   (6)   (7	Me Uni Me Me	ember 2 itary ID Number mber FEIN mber Name ART I - Partn trnership, LLC, or	NU nership Inf 1) Other Entity Inf	<b>forma</b>	(2) Date and State where	Percentage of	Limited	General	Tax Accour	Separ	rate	New Ne	Jersey xus	Tax Payments Made on Behalf of Member by
*Taxpayers using a separate accounting method must complete Part II.  PART II - Separate Accounting of Nonunitary Partnership Income  (1) (2) (3) (4) Taxpayer's Share of Income Allocated to Nonunitary Partnership's Partnership's Allocation Factor Federal ID Number Loss from Nonunitary Partnership (see instructions) (Multiply Column 2 by Column 3)  1.   (4) Taxpayer's Share of Income Allocated to New Jersey (Multiply Column 2 by Column 3)  1.   (5)   (5)   (5)   (5)   (6)   (7	Me Uni Me Me	ember 2 itary ID Number mber FEIN mber Name ART I - Partn trnership, LLC, or	NU nership Inf 1) Other Entity Inf	<b>forma</b>	(2) Date and State where	Percentage of	Limited	General	Tax Accour	Separ	rate	New Ne	Jersey xus	Tax Payments Made on Behalf of Member by
*Taxpayers using a separate accounting method must complete Part II.  PART II - Separate Accounting of Nonunitary Partnership Income  (1) (2) (3) (4) Taxpayer's Share of Income Allocated to Nonunitary Partnership's Partnership's Allocation Factor Federal ID Number Loss from Nonunitary Partnership (see instructions) (Multiply Column 2 by Column 3)  1.   (4) Taxpayer's Share of Income Allocated to New Jersey (Multiply Column 2 by Column 3)  1.   (5)   (5)   (5)   (5)   (6)   (7	Me Uni Me Me	ember 2 itary ID Number mber FEIN mber Name ART I - Partn trnership, LLC, or	NU nership Inf 1) Other Entity Inf	<b>forma</b>	(2) Date and State where	Percentage of	Limited	General	Tax Accour	Separ	rate	New Ne	Jersey xus	Tax Payments Made on Behalf of Member by
*Taxpayers using a separate accounting method must complete Part II.  PART II - Separate Accounting of Nonunitary Partnership Income  (1) (2) (3) (4) Taxpayer's Share of Income Allocated to Nonunitary Partnership's Partnership's Allocation Factor Federal ID Number Loss from Nonunitary Partnership (see instructions) (Multiply Column 2 by Column 3)  1.   (4) Taxpayer's Share of Income Allocated to New Jersey (Multiply Column 2 by Column 3)  1.   (5)   (5)   (5)   (5)   (6)   (7	Me Uni Me Me	ember 2 itary ID Number mber FEIN mber Name ART I - Partn trnership, LLC, or	NU nership Inf 1) Other Entity Inf	<b>forma</b>	(2) Date and State where	Percentage of	Limited	General	Tax Accour	Separ	rate	New Ne	Jersey xus	Tax Payments Made on Behalf of Member by
*Taxpayers using a separate accounting method must complete Part II.  PART II - Separate Accounting of Nonunitary Partnership Income  (1) (2) (3) (4) Taxpayer's Share of Income Allocated to Nonunitary Partnership's Partnership's Allocation Factor Federal ID Number Loss from Nonunitary Partnership (see instructions) (Multiply Column 2 by Column 3)  1.   (4) Taxpayer's Share of Income Allocated to New Jersey (Multiply Column 2 by Column 3)  1.   (5)   (5)   (5)   (5)   (6)   (7	Me Uni Me Me	ember 2 itary ID Number mber FEIN mber Name ART I - Partn trnership, LLC, or	NU nership Inf 1) Other Entity Inf	<b>forma</b>	(2) Date and State where	Percentage of	Limited	General	Tax Accour	Separ	rate	New Ne	Jersey xus	Tax Payments Made on Behalf of Member by
PART II – Separate Accounting of Nonunitary Partnership Income  (1) (2) (3) Taxpayer's Share of Income Allocated to New Jersey Federal ID Number Loss from Nonunitary Partnership (see instructions) (Multiply Column 2 by Column 3)  1.   (4) Taxpayer's Share of Income Allocated to New Jersey (Multiply Column 2 by Column 3)  1.   (2)	Me Unii Me Me PA	ember 2 itary ID Number mber FEIN mber Name ART I - Partn rtnership, LLC, or tic Name	NU  nership Inf 1) Other Entity Infon Federal ID N	forma forma- umber	(2) Date and State where Organized	Percentage of Ownership	Limited Partner	General Partner	Tax Accour	Separ Accour	rate hting*	New Ne.	No	Tax Payments Made on Behalf of Member by
(1) (2) (3) Taxpayer's Share of Income Allocated to Nonunitary Partnership's Federal ID Number Loss from Nonunitary Partnership (see instructions) (Multiply Column 2 by Column 3)  1.	Me Uni Me Me PA	ember FEIN ember Name  ART I - Partnership Information  Tarnership, LLC, or Other Entity Information  Name  Federal ID Number  Name  Federal ID Number  Distributive Share of Income/ Loss from Nonunitary Partnership  Federal ID Number  Loss from Nonunitary Partnership  Loss from Nonunitary Partnership  Total column 2. Enter amount here and Schedule A, Part III, line 3b.  Total column 2. Enter amount here and Schedule A, Part III, line 3b.  Total column 4. Enter amount here and Schedule A, Part III, line 3b.  Total column 5 (Other Entity Information  Total column 6 (Other Entity Information)  Total column 7 here and on page 1, line 10  Date and the partnership  Nonunitary Partnership Information  Total column 7 here and on page 1, line 10  Date and the partnership  Nonunitary Partnership Information  Total column 7 here and on page 1, line 10  Date and the partnership  Nonunitary Partnership Information  Tartnership, LLC, or Other Entity Information  Tartnership Infor												
Nonunitary Partnership's Federal ID Number  Distributive Share of Income/ Loss from Nonunitary Partnership  (see instructions)  Multiply Column 2 by Column 3)  Multiply Column 2 by Column 3)  Total column 2. Enter amount here and Schedule A, Part II, line 17b  Total column 4. Enter amount here and Schedule A, Part III, line 3b  Distributive Share of Income/ (see instructions)  Multiply Column 2 by Column 3)	Me Uni Me Me PA Pa Entt *Ta	ember 2 itary ID Number mber FEIN mber Name ART I - Partn trnership, LLC, or tic Name  ter total of colum xpayers using a	NU  nership Inf 1) Other Entity Inf on  Federal ID N	forma- forma- umber	(2) Date and State where Organized	Percentage of Ownership	Limited Partner	General Partner	Flow Through	Separ Accour	rate hting*	New Ne.	No	Tax Payments Made on Behalf of Member by
1.	Me Uni Me Me PA Pa Entt *Ta	ember 2 itary ID Number mber FEIN mber Name ART I – Partn (rtnership, LLC, or tic Name  ter total of colum xpayers using a	NU  nership Inf 1) Other Entity Inf on  Federal ID N	forma- forma- umber	(2) Date and State where Organized  ge 1, line 10 g method mu	Percentage of Ownership  List complete unitary Pa	Limited Partner	General Partner	Flow Through	Separ Accour	rate hting*	Yes	No No	Tax Payments Made on Behalf of Member by Partnerships
2.	Me Uni Mee PA Pa Entt *Ta	ember 2 itary ID Number mber FEIN mber Name ART I – Partn (rtnership, LLC, or tic Name  der total of colum xpayers using a (RT II – Sepa (1) Nonunitary Part	NU  nership Inf 1) Other Entity Inf on Federal ID N  nn 7 here and a separate accerate Acco	forma- forma- umber  I on page counting	(2) Date and State where Organized  ge 1, line 10 g method mu g of None (2)	Percentage of Ownership  Lust complete unitary Pare of Income	Limited Partner  Part II.  Irtnersh	General Partner	Flow Through  (3)  Allocation Fac	Sepan Accour	rate titing*	Yes  Yes	No  S Share to Ne	Tax Payments Made on Behalf of Member by Partnerships  (4) e of Income Allocated by Jersey
Total column 2. Enter amount here and Schedule A, Part II, line 17b     Total column 4. Enter amount here and Schedule A, Part III, line 3b	Me Unii Mei Mei PA Pa Entt *Ta PA	ember 2 itary ID Number mber FEIN mber Name ART I – Partn (rtnership, LLC, or tic Name  der total of colum xpayers using a (RT II – Sepa (1) Nonunitary Part	NU  nership Inf 1) Other Entity Inf on Federal ID N  nn 7 here and a separate accerate Acco	forma- forma- umber  I on page counting	(2) Date and State where Organized  ge 1, line 10 g method mu g of None (2)	Percentage of Ownership  Lust complete unitary Pare of Income	Limited Partner  Part II.  Irtnersh	General Partner	Flow Through  (3)  Allocation Fac	Sepan Accour	rate titing*	Yes  Yes	No  S Share to Ne	Tax Payments Made on Behalf of Member by Partnerships  (4) e of Income Allocated ew Jersey
5. Total column 4. Enter amount here and Schedule A, Part III, line 3b	Me Unii Mei Mei PA Pa Pa Entt *Ta PA	ember 2 itary ID Number mber FEIN mber Name ART I – Partn (rtnership, LLC, or tic Name  der total of colum xpayers using a (RT II – Sepa (1) Nonunitary Part	NU  nership Inf 1) Other Entity Inf on Federal ID N  nn 7 here and a separate accerate Acco	forma- forma- umber  I on page counting	(2) Date and State where Organized  ge 1, line 10 g method mu g of None (2)	Percentage of Ownership  Lust complete unitary Pare of Income	Limited Partner  Part II.  Irtnersh	General Partner	Flow Through  (3)  Allocation Fac	Sepan Accour	rate titing*	Yes  Yes	No  S Share to Ne	Tax Payments Made on Behalf of Member by Partnerships  (4) e of Income Allocated by Jersey
	Me Unii Mee PA Pa Entt *Ta PA 1. 2. 3.	ember 2 itary ID Number mber FEIN mber Name ART I – Partn (rtnership, LLC, or tic Name  ter total of colum xpayers using a (1) Nonunitary Part Federal ID N	NU  nership Inf 1) Other Entity Inf on Federal ID N  nn 7 here and a separate accertate Acco	forma- umber  I on page counting untin  Dist Loss f	(2) Date and State where Organized  ge 1, line 10 g method mu g of Nonu (2) tributive Sha	Percentage of Ownership  Ownership  ust complete unitary Partners ary Partners	Part II.  prtnersh  hip	General Partner	Flow Through  (3)  Allocation Faculty of the structions)	Separ Accour	Tax	Yes  Yes  Apayer's	No  S Share to Ne	Tax Payments Made on Behalf of Member by Partnerships  (4) e of Income Allocated by Jersey
If additional space is needed, include a rider.	Me Uni Mer PA Pa Ent *Ta PA 1. 2. 3. 4.	ember 2 itary ID Number mber FEIN mber Name ART I – Partn (rtnership, LLC, or tic Name  der total of colum xpayers using a (1) Nonunitary Part Federal ID N Total column 2.	NU  nership Inf 1) Other Entity Inf on Federal ID N  nn 7 here and a separate accordarate Accordarate nership's umber	forma- forma- umber  I on page counting the	(2) Date and State where Organized  ge 1, line 10 g method mu g of Nonu (2) tributive Sha	Percentage of Ownership  Ust complete unitary Pare of Income cary Partners	Part II.  rtnersh  hip  ine 17b	General Partner	Flow Through  (3)  Allocation Facustructions)	Sepan Accour	Tax	Yes Yes Multiply	No  S Share to Ne	Tax Payments Made on Behalf of Member by Partnerships  (4) e of Income Allocated by Jersey

### Schedule PC

### Per Capita Licensed Professional Fee (See instructions)

### Read the Instructions Before Completing This Form

	Group Combined	Managerial Member (1)	Member 2
Unitary ID Number	NU	NU	NU
Member FEIN	NU		
Member Name			
How many licensed professionals are owners, shareholders, and/or employees from this Professional Corporation (PC) as of the first day of the privilege period?			
* Include a rider providing the names, addresses, and FID or SSN of the license sionals, complete the remainder of Schedule PC. See instructions for example			2 licensed profes-
a. Enter number of resident and nonresident professionals with physical nexus with New Jersey	ā.		
b. Multiply line 1a by \$150	o.		
a. Enter number of nonresident professionals without physical nexus with New Jersey	_ a.		
b. Multiply line 2a by \$150 and multiply the result by the allocation factor of the PC	- o.		
3. Total Fee Due – Add line 1b and line 2b	3.		
4. Installment Payment – 50% of line 3			
5. Total Fee Due (line 3 plus line 4)	5.		
6. Less prior year 50% installment payment and credit (if applicable)	5.		
7. Balance of Fee Due (line 5 minus line 6).	7.		
8. Credit to next year's Professional Corporation Fee. If line 7 is less than zero, enter the amount here	3.		
9. Total Professional Corporation Fees. If the result is zero or more,			

include the amount here and on page 1, line 7 of Form CBT-100U ......

### Schedule R Dividend Exclusion (See instructions)

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

### **Depreciation and Safe Harbor Leasing**

		Managerial Member (1)	Member 2
Unitary ID Number	NU	NU	
Member FEIN			
Member Name			
1. IRC § 179 Deduction	T 1.		
Special Depreciation Allowance – for qualified property placed in service during the tax year	2.		
3. MACRS	3.		
4. ACRS	4.		
5. Other Depreciation	5.		
6. Listed Property	6.		
7. Total depreciation claimed in arriving at Schedule A, Part II, line 1c	7.		
Include Federal Form 4562 and Fe	deral	Depreciation Worksheet	<u> </u>
Modification at Schedule A, Part II, line 9 or line 12 – Depi	reciation	on and Certain Safe Harbor Leas	e Transactions
Additions			
8. Amounts from lines 3, 4, 5, and 6 above	8.		
9. Special Depreciation Allowance from line 2 above	9.		
10. Distributive share of the special depreciation allowance from a partnership	10.		
11. Distributive share of ACRS, MACRS, and other depreciation from a partnership	11.		
12. Deductions on federal return resulting from an election made pursuant to IRC § 168(f)8 exclusive of elections made with respect to mass commuting vehicles			
(a) Interest	12a.		
(b) Rent	12b.		
(c) Amortization of Transactional Costs	12c.		
(d) Other Deductions	12d.		
13. IRC § 179 depreciation in excess of New Jersey allowable deduction	13.		
14. Other additions (include an explanation/reconciliation)	14.		
15. Total lines 8 through 14	15.		
Deductions			•
16. New Jersey depreciation (see instruction)	16.		
17. Recomputed depreciation attributable to distributive share of recovery property from a partnership	17.		
18. Any income included in the return with respect to property solely as a result of an IRC § 168(f)(s) election	18.		
19. The lessee/user should enter the amount of depreciation that would have been allowable under the Internal Revenue Code on December 31, 1980, had there been no safe harbor lease election			
20. Excess of accumulated ACRS, MACRS, or bonus depreciation over accumulated New Jersey depreciation on physical disposal of recovery property (include computations)	20.		
21. Other deductions (include an explanation/reconciliation)	21.		
22. Total lines 16 through 21	22.		
23. ADJUSTMENT – Subtract line 22 from line 15 (If line 23 is positive, enter at Schedule A, Part II, line 9. If line 23 is negative, enter as a positive number at Schedule A, Part II, line 12)	23.		

### Form 500U

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

	Group Combined	Managerial Member (1)	Member 2
	NU	NU	NU
	NU		
			R to July 31, 2019
1.			
2.			
3.			
4.			
5.			
6.			
7a.			
7b.			
8a.			
8b.			
	1. 2. 3. 4. 5. 6. 7a. 7b. 8a.	NU NU (PNOL) Deduction from line 22, column (a) is positive (incomplete)  1. 2. 3. 4. 5. 6. 7a. 7b. 8a.	NU NU NU (PNOL) Deduction from periods ending PRIOF line 22, column (a) is positive (income).  1. 2. 3. 4. 5. 6. 7a. 7b. 8a.

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

S	Section B – Post Allocation Net Operating Losses (NOLs) For Tax Years Ending ON AND AFTER July 31, 2019				
			Group Combined	Managerial Member (1)	Member 2
1.	Post Allocation Net Operating Loss Carryover – Enter the amount from Form 500U-PA, line 21	1.			
2.	Enter the portion of line 1 previously deducted (see instructions)	2.			
3.	Enter the portion of line 1 that expired (after 20 privilege periods)	3.			
4.	Enter the portion of line 1 that is used on current period Schedule X (see instructions)	4.			
5.	Enter the amount of any adjustments required under provisions of the federal Internal Revenue Code (see instructions)	5.			
6.	Post Allocation NOL Available – Subtract lines 2, 3, 4, and 5 from line 1 (if zero or less, enter zero) (see instructions) (include rider detailing any adjustments).	6.			
7.	a. Enter the amount from Schedule A, Part II, line 20, column (a)	7a.			
	b. Multiply line 7a by the member's allocation factor from Schedule J, line 9, and enter the result	7b.			
8.	Enter the PNOL claimed on line 8a, Section A	8.			
9.	Taxable Net Income subject to Post-Allocation Net Operating Loss (NOL) deduction by member – Subtract line 8 from line 7b	9.			
10.	Amount of member's current year NOL. Enter the lesser of line 6 or line 9 (see instruction)	10			
11.	Post-Allocation Net Operating Loss carryover available for sharing – Subtract line 10 from line 6 (see instructions)	11.			
12.	Amount of NOL carryover <b>shared</b> with other taxable members (cannot exceed line 11)(see instructions)*	12.			
13.	Amount of NOL carryover <b>received</b> from other taxable members (cannot exceed line 9 less line 10)(see instruction)*	13.			
14.	Current tax year's NOL carryover deduction – Add line 10 and line 13 (total cannot exceed line 9)(see instruction) Enter the combined group total on line 2 of Section C	14.			
the	members share/receive post-allocation net operating losses with each of rryovers derived from the unitary business of the combined group may be a taxpayer is a member and included as part of the same New Jersey cor :10A-4.6.h). The taxpayer cannot share the NOL carryovers with membe mbined return in the year the NOL carryover was originally generated or	e sharenderships shake s	ed by other taxable mo d return in the year the ne combined group tha	embers of the combined on NOL carryover was general were not included on the	group with which erated (N.J.S.A. e same New Jersey
Se	ction C – Total Net Operating Loss Deduction				
1.	Current tax year's PNOL deduction (from Section A, line 8b)	1.			
2.	Current tax year's NOL deduction (from the combined group column of Section B, line 14)	2.			
3.	Total Net Operating Losses used in current tax year – Add lines 1 and 2. Enter here and on Schedule A, Part II, line 23	3.			

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

		Managerial Member (1)	Member 2
Unitary ID Number		NU	NU
Member FEIN			
Member Name			
PART I			
Allocation Factor For The Last Tax Period Ending Prior to July 31, 2019 (from Schedule J) from last separate return			
PART II			
1. (a) Tax Period Ending	1a.		
(b) Prior Net Operating Loss	1b.		
(c) Converted Prior Net Operating Loss Carryover – Multiply line 1b by the allocation factor in Part I	1c.		
2. (a) Tax Period Ending	2a.		
(b) Prior Net Operating Loss	2b.		
(c) Converted Prior Net Operating Loss Carryover – Multiply line 2b by the allocation factor in Part I	2c.		
3. (a) Tax Period Ending	3a.		
(b) Prior Net Operating Loss	3b.		
(c) Converted Prior Net Operating Loss Carryover – Multiply line 3b by the allocation factor in Part I	3c.		
4. (a) Tax Period Ending	4a.		
(b) Prior Net Operating Loss	4b.		
(c) Converted Prior Net Operating Loss Carryover – Multiply line 4b by the allocation factor in Part I	4c.		
5. (a) Tax Period Ending	5a.		
(b) Prior Net Operating Loss	5b.		
(c) Converted Prior Net Operating Loss Carryover – Multiply line 5b by the allocation factor in Part I	5c.		
6. (a) Tax Period Ending	6a.		
(b) Prior Net Operating Loss	6b.		
(c) Converted Prior Net Operating Loss Carryover – Multiply line 6b by the allocation factor in Part I	6c.		
7. (a) Tax Period Ending	7a.		
(b) Prior Net Operating Loss	7b.		
(c) Converted Prior Net Operating Loss Carryover – Multiply line 7b by the allocation factor in Part I	7c.		
8. (a) Tax Period Ending	8a.		
(b) Prior Net Operating Loss	8b.		
(c) Converted Prior Net Operating Loss Carryover – Multiply line 8b by the allocation factor in Part I	8c.		
9. (a) Tax Period Ending	9a.		
(b) Prior Net Operating Loss	9b.		
(c) Converted Prior Net Operating Loss Carryover – Multiply line 9b by the allocation factor in Part I	9c.		
10. (a) Tax Period Ending	10a.		
(b) Prior Net Operating Loss	10b.		
(c) Converted Prior Net Operating Loss Carryover – Multiply line 10b by the allocation factor in Part I	10c.		

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

### Form 500U-PA

## Post Allocation Net Operating Loss Carryovers (NOL) For Tax Periods Ending ON AND AFTER July 31, 2019

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

members of the same combined group.		Managarial Mambar (1)	Member 2
Unitary ID Number		Managerial Member (1)	NU
Member FEIN		140	i No
Member Name			
PART I			<u> </u>
Enter the date on which the member entered the group			
PART II			
1. (a) Tax Period Ending			
(b) Post Allocation Net Operating Loss	_		
2. (a) Tax Year Ending	-		
(b) Post Allocation Net Operating Loss	_		
3. (a) Tax Period Ending	$\vdash$		
(b) Post Allocation Net Operating Loss	_		
4. (a) Tax Period Ending	. 4a.		
(b) Post Allocation Net Operating Loss	. 4b.		
5. (a) Tax Period Ending			
(b) Post Allocation Net Operating Loss	. 5b.		
6. (a) Tax Period Ending	. 6a.		
(b) Post Allocation Net Operating Loss	_		
7. (a) Tax Period Ending	. 7a.		
(b) Post Allocation Net Operating Loss	. 7b.		
8. (a) Tax Period Ending			
(b) Post Allocation Net Operating Loss	. 8b.		
9. (a) Tax Period Ending	. 9a.		
(b) Post Allocation Net Operating Loss	_		
10. (a) Tax Period Ending	. 10a.		
(b) Post Allocation Net Operating Loss	. 10b.		
11. (a) Tax Period Ending	. 11a.		
(b) Post Allocation Net Operating Loss	. 11b.		
12. (a) Tax Period Ending	. 12a.		
(b) Post Allocation Net Operating Loss	. 12b.		
13. (a) Tax Period Ending	. 13a.		
(b) Post Allocation Net Operating Loss	. 13b.		
14. (a) Tax Period Ending	. 14a.		
(b) Post Allocation Net Operating Loss	. 14b.		
15. (a) Tax Period Ending	. 15a.		
(b) Post Allocation Net Operating Loss	. 15b.		
16. (a) Tax Period Ending	. 16a.		
(b) Post Allocation Net Operating Loss	. 16b.		
17. (a) Tax Period Ending	. 17a.		
(b) Post Allocation Net Operating Loss	. 17b.		
18. (a) Tax Period Ending	. 18a.		
(b) Post Allocation Net Operating Loss	. 18b.		
19. (a) Tax Period Ending	. 19a.		
(b) Post Allocation Net Operating Loss	. 19b.		
20. (a) Tax Period Ending	. 20a.		
(b) Post Allocation Net Operating Loss	. 20b.		
21. Total Post Allocation Net Operating Losses	. 21.		

# **CAUTION**

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

Form CBT-100 and all related forms and schedules **must** be filed electronically. See "Electronic Filing Mandate" in the CBT-100 instructions for more information.

Before submitting this return electronically, the combined group must have a registered managerial member. See <u>Mandatory Registration of a Combined Group by Managerial Member</u> for more information.