

CAUTION

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

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

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

**2020
CBT-100U**

DO NOT MAIL THIS FORM

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**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 ID Number NU			Managerial Member's FEIN		
Unitary Group Name			Managerial Member Name		
Mailing Address			Mailing Address		
City	State	ZIP Code	City	State	ZIP Code
Check if this is an amended return <input type="checkbox"/>			Business Contact Name _____		
Check applicable filing method (see instructions)			Email _____		
Default <input type="checkbox"/> Water's-Edge Election <input type="checkbox"/> Affiliated Group <input type="checkbox"/> World-Wide Election Period _____ of 6			Phone Number (_____) _____		

1. Total Amount of Tax of Combined Group – Enter amount from line 5, column (a) of Schedule A, Part III.....	1.	XXXXXXXXXXXXXXXXXXXX
2. Total Tax Credits Used by Combined Group – Enter amount from line 6, column (a) of Schedule A, Part III (see instructions)	2.	XXXXXXXXXXXXXXXXXXXX
3. TOTAL COMBINED GROUP CBT TAX LIABILITY – Enter amount from line 7, column (a) of Schedule A, Part III.....	3.	XXXXXXXXXXXXXXXXXXXX
4. Total surtax on taxable net income of Combined Group Members – Enter amount from line 8, column (a) of Schedule A, Part III (see instructions)	4.	XXXXXXXXXXXXXXXXXXXX
5. Total Combined Group Tax Due – Enter amount from line 9b, col. (a) of Schedule A, Part III (see instructions) ..	5.	XXXXXXXXXXXXXXXXXXXX
6. Reserved for future use.....	6.	
7. Professional Corporation Fees (from combined group column of Schedule PC, line 9).....	7.	XXXXXXXXXXXXXXXXXXXX
8. TOTAL TAX AND PROFESSIONAL CORPORATION FEES – Add lines 5 and 7	8.	XXXXXXXXXXXXXXXXXXXX
9. Payments and Credits (from Schedule E, line 4).....	9.	XXXXXXXXXXXXXXXXXXXX
10. Payments made by partnerships on behalf of member (include copies of all NJK-1s).....	10.	XXXXXXXXXXXXXXXXXXXX
11. a. Total Refundable Tax Credits to applicable members that earned the credits	11a.	XXXXXXXXXXXXXXXXXXXX
b. Total Refundable Tax Credit to be refunded to individual members	11b.	XXXXXXXXXXXXXXXXXXXX
c. Balance of Refundable Tax Credit to be applied to the group	11c.	XXXXXXXXXXXXXXXXXXXX
12. Total Payments and Credits – Add lines 9, 10, and 11c	12.	XXXXXXXXXXXXXXXXXXXX
13. Balance of Tax Due – If line 12 is less than line 8, subtract line 12 from line 8	13.	XXXXXXXXXXXXXXXXXXXX
14. Penalty and Interest Due (see instructions)	14.	XXXXXXXXXXXXXXXXXXXX
15. Total Balance Due – Add line 13 and line 14	15.	XXXXXXXXXXXXXXXXXXXX
16. Amount Overpaid – If line 12 is greater than the sum of lines 8 and 14, subtract lines 8 and 14 from line 12.	16.	XXXXXXXXXXXXXXXXXXXX
17. Amount of line 16 to be Refunded	17.	XXXXXXXXXXXXXXXXXXXX
18. Amount of line 16 to be Credited to 2021 Tax Return	18.	XXXXXXXXXXXXXXXXXXXX

SIGNATURE AND VERIFICATION (See Instructions)	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules, forms, and statements, and to the best of my knowledge and belief, it is true, correct, and complete. If prepared by a person other than the managerial member, this declaration is based on all information of which the preparer has any knowledge.			
	(Date)	(Signature of Duly Authorized Officer of Managerial Member)		(Title)
	(Date)	(Signature of Individual Preparing Return)	(Address)	(Preparer's ID Number)
	(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...
Unitary ID Number	NU	NU
Member Name		
Member FEIN		
Member's NJ Corporation Number		
Date Member Joined Combined Group		
Date Member Left Combined Group		
State/Territory or Country of Incorporation		
Location of the actual seat of management or control of the corporation		
Federal Business Activity Code		
Type of business		
Principal products handled		
Date Authorized to do Business in New Jersey		
If the answer to any of the following questions for a member is "yes," check the box in the appropriate member column.		
1. Is member inactive? If yes, complete Schedule I.	<input type="checkbox"/>	<input type="checkbox"/>
2. Does member have nexus with New Jersey?	<input type="checkbox"/>	<input type="checkbox"/>
3. a. Is only a portion of the business included in the combined group entire net income? If yes, complete lines 3b and 3c.	<input type="checkbox"/>	<input type="checkbox"/>
b. Is the partially included member also included as a member of another New Jersey combined return?	<input type="checkbox"/>	<input type="checkbox"/>
c. Is the member reporting income on Schedule X that was excluded on line 1b of Schedule A, Part I? (water's-edge and world-wide returns only)	<input type="checkbox"/>	<input type="checkbox"/>
4. Is member a banking corporation?	<input type="checkbox"/>	<input type="checkbox"/>
5. Is member a financial corporation? (See instructions.)	<input type="checkbox"/>	<input type="checkbox"/>
6. Is this corporation a Professional Corporation (PC) formed pursuant to 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?	<input type="checkbox"/>	<input type="checkbox"/>
7. Is member a federal 1120-S filer?	<input type="checkbox"/>	<input type="checkbox"/>
8. Has member made a New Jersey S Corporation Election?	<input type="checkbox"/>	<input type="checkbox"/>
9. Does member own any Qualified Subchapter S Subsidiaries?	<input type="checkbox"/>	<input type="checkbox"/>
10. Is member a combinable captive insurance company?	<input type="checkbox"/>	<input type="checkbox"/>
11. Is member a partner in a partnership?	<input type="checkbox"/>	<input type="checkbox"/>
12. Is member an owner of a disregarded entity?	<input type="checkbox"/>	<input type="checkbox"/>
13. Is member a licensee under the Casino Control Act?	<input type="checkbox"/>	<input type="checkbox"/>
14. Does member own or lease real or tangible property in New Jersey?	<input type="checkbox"/>	<input type="checkbox"/>
15. Does member have payroll in New Jersey?	<input type="checkbox"/>	<input type="checkbox"/>
16. Has member taken any uncertain tax positions when filing this return or their federal tax return? If yes, include a rider detailing the information. For more information, see the instructions for federal Schedule UTP .	<input type="checkbox"/>	<input type="checkbox"/>

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

1. a. Enter total number of members in the group a. XXXXXXXXXXXXXXXX
 b. Enter number of taxable group members b. XXXXXXXXXXXXXXXX
 c. Enter number of nontaxable group members c. XXXXXXXXXXXXXXXX
 d. Enter number of related parties or affiliates that are not included in the combined return d. XXXXXXXXXXXXXXXX

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). Yes ☐ 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 ☐

Schedule A

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

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

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

PART II – New Jersey Modifications to Entire Net Income

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

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

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

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

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

Schedule A-2

Cost of Goods Sold (See Instructions)

All data must match amounts reported on federal Form 1125-A of the federal pro forma or federal return, whichever is applicable.

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

REFERENTIAL ONLY

Schedule A-3

Summary of Tax Credits (See Instructions)

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

PART I – Credits Used Against Liability

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

PART II – Refundable Tax Credits

1. Refundable portion of New Jobs Investment Tax Credit from Form 304	1.	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
2. Refundable portion of Angel Investor Tax Credit from Form 321	2.	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
3. Refundable portion of Business Employment Incentive Program Tax Credit from Form 324	3.	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
4. Other Tax Credit to be refunded	4.	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
5. Total Refundable Tax Credit to be refunded to individual members. Enter here and on page 1, line 11b	5.	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
6. Balance of Refundable Tax Credit to be applied to the group. Enter here and on page 1, line 11c	6.	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX

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. XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Post Allocation NOL Carryover			
2. Form 500U, Section B, line 6 minus lines 10 and 12 of the member's column.....	2. XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Interest and Intangible Costs and Expenses			
3. Schedule G, Part I, line b.....	3. XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
4. Schedule G, Part II, line b.....	4. XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Schedule J Information			
5. Reserved for future use.....	5. XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
6. Reserved for future use.....	6. XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
7. Reserved for future use.....	7. XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
8. Schedule J, line 6c.....	8. XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
9. Schedule J, line 7c.....	9. XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
10. Schedule J, line 9.....	10. XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Net Operational Income Information			
11. Schedule O, Part III, line 31.....	11. XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Dividend Exclusion Information			
12. Schedule R, line 6.....	12. XXXXXXXXXXXXXXXX		
13. Schedule R, line 8.....	13. XXXXXXXXXXXXXXXX		
14. Schedule R, line 10.....	14. XXXXXXXXXXXXXXXX		

Schedule A-5

Computation of Group and Member Surtax

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

PART I – Combined Group Surtax

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

PART II – Member's Surtax

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

Schedule B

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

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

PART I – Beginning of the Year**Assets**

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

Liabilities and Stockholder's Equity

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

Assets	
1. Cash	100
2. Accounts receivable	200
3. Inventory	300
4. Property, plant, and equipment	400
5. Intangible assets	500
6. Other assets	600
Total Assets	2,100

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

		(a) Group Combined	(b) Eliminations and Adjustments	(c) Subtotal (Before Eliminations & Adjustments)	Managerial Member (1)	Member 2...
18. All other tangible personal property (net) (itemize on rider)	18.	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
19. Total real and tangible personal property (total lines 14 to 18).....	19.	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
20. Total assets (add lines 13 and 19).....	20.	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
Liabilities and Stockholder's Equity						
21. Accounts payable	21.	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
22. Mortgages, notes, bonds payable in less than 1 year (include schedule)	22.	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
23. Other current liabilities (include schedule).....	23.	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
24. Loans from stockholders/affiliates	24.	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
25. Mortgages, notes, bonds payable in 1 year or more (include schedule)	25.	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
26. Other liabilities (include schedule)	26.	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
27. Capital stock: (a) Preferred stock	27a.	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
(b) Common stock	27b.	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
28. Paid-in or capital surplus	28.	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
29. Retained earnings – appropriated (include schedule)	29.	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
30. Retained earnings – unappropriated	30.	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
31. Adjustments to shareholders' equity (include schedule).....	31.	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
32. Less cost of treasury stock	32.	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
33. Total liabilities and stockholder's equity (total lines 21 to 32)	33.	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX

Schedule C

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

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

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

Schedule C-1

Analysis of Unappropriated Retained Earnings per Books (See Instructions)

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

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

Schedule CG**Reconciliation With Consolidated Group****Section A – Federal Consolidated Group**

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

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

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

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

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

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

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

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

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

Section D – Adjustments to Federal Taxable Income

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

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

Schedule E

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

See instructions before completing this schedule.

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

Schedule F

Corporate Officers – General Information and Compensation (See Instructions)

Data must match amounts reported on federal Form 1125-E of the federal pro forma or federal return, whichever is applicable.

Managerial Member (1)

Unitary ID Number **NU**

Member FEIN

Member Name

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

Member 2...

Unitary ID Number **NU**

Member FEIN

Member Name

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

Schedule G

Managerial Member (1)

Unitary ID Number **NU**

Member FEIN

Member Name

PART I – Interest (See Instructions)

1. Was interest paid, accrued, or incurred to a related member(s) not included in the combined group deducted from entire net income?

☐ Yes. Fill out the following schedule. ☐ No.

Name of Related Member	Federal ID Number	Relationship to Member	Amounts
			XXXXXXXXXXXXXXXXXXXX
			XXXXXXXXXXXXXXXXXXXX
			XXXXXXXXXXXXXXXXXXXX
			XXXXXXXXXXXXXXXXXXXX
a. Total amount of interest deducted			XXXXXXXXXXXXXXXXXXXX
b. Subtract: Exceptions (see instructions).....			(XXXXXXXXXXXXXXXXXXXX)
c. Related Party Interest Expenses Disallowed for New Jersey purposes (include here and in the member's column of Schedule A, Part II, line 6)			XXXXXXXXXXXXXXXXXXXX

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

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

Name of Related Member	Federal ID Number	Relationship to Member	Type of Intangible Expense Deducted	Amounts
				XXXXXXXXXXXXXXXXXXXX
				XXXXXXXXXXXXXXXXXXXX
				XXXXXXXXXXXXXXXXXXXX
				XXXXXXXXXXXXXXXXXXXX
a. Total amount of intangible expenses and costs deducted				XXXXXXXXXXXXXXXXXXXX
b. Subtract: Exceptions (see instructions).....				(XXXXXXXXXXXXXXXXXXXX)
c. Related Party Intangible Expenses and Costs Disallowed for New Jersey purposes (include here and in the member's column of Schedule A, Part II, line 7)				XXXXXXXXXXXXXXXXXXXX

Member 2...

Unitary ID Number **NU**

Member FEIN

Member Name

PART I – Interest (See Instructions)

1. Was interest paid, accrued, or incurred to a related member(s) not included in the combined group deducted from entire net income?

☐ Yes. Fill out the following schedule. ☐ No.

Name of Related Member	Federal ID Number	Relationship to Member	Amounts
			XXXXXXXXXXXXXXXXXXXX
			XXXXXXXXXXXXXXXXXXXX
			XXXXXXXXXXXXXXXXXXXX
			XXXXXXXXXXXXXXXXXXXX
a. Total amount of interest deducted			XXXXXXXXXXXXXXXXXXXX
b. Subtract: Exceptions (see instructions).....			(XXXXXXXXXXXXXXXXXXXX)
c. Related Party Interest Expenses Disallowed for New Jersey purposes (include here and in the member's column of Schedule A, Part II, line 6)			XXXXXXXXXXXXXXXXXXXX

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

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

Name of Related Member	Federal ID Number	Relationship to Member	Type of Intangible Expense Deducted	Amounts
				XXXXXXXXXXXXXXXXXXXX
				XXXXXXXXXXXXXXXXXXXX
				XXXXXXXXXXXXXXXXXXXX
				XXXXXXXXXXXXXXXXXXXX
a. Total amount of intangible expenses and costs deducted				XXXXXXXXXXXXXXXXXXXX
b. Subtract: Exceptions (see instructions).....				(XXXXXXXXXXXXXXXXXXXX)
c. Related Party Intangible Expenses and Costs Disallowed for New Jersey purposes (include here and in the member's column of Schedule A, Part II, line 7)				XXXXXXXXXXXXXXXXXXXX

Schedule H**Taxes (See Instructions)**

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

Managerial Member (1)Unitary ID Number **NU**

Member FEIN

Member Name

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

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

Member 2...Unitary ID Number **NU**

Member FEIN

Member Name

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

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

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

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

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

NOTE: Airlines and transportation companies, see instructions.

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

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

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

Affiliated Group Return

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

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

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 in New Jersey		Deposit Balances or Receipts	Percentages
Taxing District	County		
		XXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXX
		XXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXX
		XXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXX
		XXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXX
		XXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXX
		XXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXX
		XXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXX
		XXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXX
		XXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXX
		XXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXX
		XXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXX
		XXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXX
		XXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXX
Member's Total Deposit Balances or Receipts.....		XXXXXXXXXXXXXXXXXXXXXXX	
Member's Total Percentages.....			XXXXXXXXXXXXXXXXXXXXXXX

Member 2...Unitary ID Number **NU**

Member FEIN

Member Name

Office Locations in New Jersey		Deposit Balances or Receipts	Percentages
Taxing District	County		
		XXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXX
		XXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXX
		XXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXX
		XXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXX
		XXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXX
		XXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXX
		XXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXX
		XXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXX
		XXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXX
		XXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXX
		XXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXX
		XXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXX
		XXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXX
Member's Total Deposit Balances or Receipts.....		XXXXXXXXXXXXXXXXXXXXXXX	
Member's Total Percentages.....			XXXXXXXXXXXXXXXXXXXXXXX

Schedule P-1 Partnership Investment Analysis (See Instructions)

Managerial Member (1)

Unitary ID Number **NU**

Member FEIN

Member Name

PART I – Partnership Information

(1) Partnership, LLC, or Other Entity Information		(2) Date and State where Organized	(3) Percentage of Ownership	(4)		(5) Tax Accounting Method		(6) New Jersey Nexus		(7) Tax Payments Made on Behalf of Member by Partnerships
Name	Federal ID Number			Limited Partner	General Partner	Flow Through	Separate Accounting*	Yes	No	
										XXXXXXXXXXXXXXXXXX
										XXXXXXXXXXXXXXXXXX
										XXXXXXXXXXXXXXXXXX
										XXXXXXXXXXXXXXXXXX
										XXXXXXXXXXXXXXXXXX

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

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

PART II – Separate Accounting of Nonunitary Partnership Income

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

If additional space is needed, include a rider.

Member 2...

Unitary ID Number **NU**

Member FEIN

Member Name

PART I – Partnership Information

(1) Partnership, LLC, or Other Entity Information		(2) Date and State where Organized	(3) Percentage of Ownership	(4)		(5) Tax Accounting Method		(6) New Jersey Nexus		(7) Tax Payments Made on Behalf of Member by Partnerships
Name	Federal ID Number			Limited Partner	General Partner	Flow Through	Separate Accounting*	Yes	No	
										XXXXXXXXXXXXXXXXXX
										XXXXXXXXXXXXXXXXXX
										XXXXXXXXXXXXXXXXXX
										XXXXXXXXXXXXXXXXXX
										XXXXXXXXXXXXXXXXXX

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

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

PART II – Separate Accounting of Nonunitary Partnership Income

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

If additional space is needed, include a rider.

Schedule PC

Per Capita Licensed Professional Fee (See instructions)

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?		XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX

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

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

Schedule R Dividend Exclusion (See instructions)

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

Schedule S

Depreciation and Safe Harbor Leasing

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

Form 500U

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

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

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

Complete the section only if the Allocated Entire Net Income/(Loss) from Schedule A, Part II, line 22, column (a) is positive (income).

1. Prior Net Operating Loss Conversion Carryover (PNOL) – Enter the amount from Form 500U-P, Part II, line 21	1.	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
2. Enter the portion of line 1 previously deducted (see instructions)	2.	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
3. Enter the portion of line 1 that expired.....	3.	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
4. Enter the portion of line 1 that is used on current period Schedule X ..	4.	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
5. Enter any discharge of indebtedness excluded from federal taxable income in the current tax period pursuant to subparagraph (A), (B), or (C) of paragraph (1) of subsection (a) of IRC § 108*.....	5.	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
6. PNOL available in the current tax year – Subtract lines 2, 3, 4, and 5 from line 1 (if zero or less, enter zero)	6.	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
7. a. Enter the amount from Schedule A, Part II, line 20, column (a)	7a.	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
b. Multiply line 7a by the member's allocation factor from Schedule J, line 9, and enter the result	7b.	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
8. a. Current tax year's PNOL deduction – Enter the lesser of line 6 or line 7b here and on line 8 of Section B.....	8a.	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
b. Group Total – Enter the total of line 8a member columns here and on line 1 of Section C	8b.	XXXXXXXXXXXXXXXXXX	

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

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	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
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PART II

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

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

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

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

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

PART I

Enter the date on which the member entered the group

PART II

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