

NEW JERSEY CORPORATION BUSINESS TAX RETURN

FOR TAX YEARS ENDING ON OR AFTER JULY 31, 2018, THROUGH JUNE 30, 2019

2018 CBT-100



Tax year beginning _____, _____, and ending _____, _____

Type or print the requested information. FEDERAL EMPLOYER I.D. NUMBER N.J. CORPORATION NUMBER CORPORATION NAME MAILING ADDRESS CITY STATE ZIP CODE State and date of incorporation Date authorized to do business in New Jersey Federal business activity code Corporation books are in the care of at Telephone Number

CITY STATE ZIP CODE DIVISION USE RP NP A R Check if applicable Initial return 1120-S filer Inactive

Table with 22 rows for tax calculations: 1. Entire net income from Schedule A, line 38... 2. Allocation factor from Schedule J... 3. a) Allocated net income... b) Allocated dividend income... c) Total allocated net income... 4. a) Total nonoperational income... b) Allocated New Jersey nonoperational income... 5. Total operational and nonoperational income... 6. Investment Company... 7. Real Estate Invest. Trust... 8. Tax Base... 9. Amount of Tax... 10. Tax Credits... 11. CBT TAX LIABILITY... 12. Surtax on allocated net income... 13. CBT TAX LIABILITY... 14. Alternative Minimum Assessment... 15. Tax Due... 16. Installment Payment... 17. Professional Corporation Fees... 18. TOTAL TAX AND PROFESSIONAL CORPORATION FEES... 19. Payments and Credits... 20. Balance of Tax Due... 21. Penalty and Interest Due... 22. Total Balance Due...

23. If line 19 plus 19a plus 19b is greater than line 18 plus line 21, enter the amount of overpayment. \$ DIVISION USE 24. Amount of line 23 to be: Credited to 2019 Combined Group \$ Credited to 2019 Return \$ Refunded \$

SIGNATURE AND VERIFICATION (See instruction 14) 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 taxpayer, this declaration is based on all information of which the preparer has any knowledge. (Date) (Signature of Duly Authorized Officer of Taxpayer) (Title) (Date) (Signature of Individual Preparing Return) (Address) (Preparer's ID Number) (Name of Tax Preparer's Employer) (Address) (Employer's ID Number)



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Schedule A

**COMPUTATION OF ENTIRE NET INCOME (SEE INSTRUCTION 16)
EVERY CORPORATION MUST COMPLETE LINES 1-38 OF THIS SCHEDULE.**

1.	Gross receipts or sales _____ Less returns and allowances _____	1.	
2.	Less: Cost of goods sold (from Schedule A-2, line 8)	2.	
3.	Gross profit – Subtract line 2 from line 1	3.	
4.	Dividends.....	4.	
5.	Interest.....	5.	
6.	Gross rents	6.	
7.	Gross royalties.....	7.	
8.	Capital gain net income (attach separate federal Schedule D).....	8.	
9.	Net gain or (loss) (from federal Form 4797, attach a copy)	9.	
10.	(a) Foreign Derived Intangible Income (enclose a copy of Schedule 8993) (also include on Sch. A-6) ..	10a.	
	(b) Global Intangible Low-Taxed Income (enclose a copy of Schedule 8992) (also include on Sch. A-6)	10b.	
	(c) Other income (attach schedule).....	10c.	
11.	TOTAL INCOME – Add lines 3 through 10	11.	
12.	Compensation of officers (from Schedule F)	12.	
13.	Salaries and wages _____ Less jobs credit _____ Balance	13.	
14.	Repairs (Do not include capital expenditures)	14.	
15.	Bad debts	15.	
16.	Rents	16.	
17.	Taxes	17.	
18.	Interest.....	18.	
19.	Contributions	19.	
20a.	Depreciation (from federal Form 4562, attach a copy)	20a.	
20b.	Less depreciation claimed in Schedule A and elsewhere on return	20b.	
20c.		20c.	
21.	Depletion	21.	
22.	Advertising.....	22.	
23.	Pension, profit-sharing plans, etc	23.	
24.	Employee benefit programs.....	24.	
25.	IRC Section 199 Domestic production activities deduction (see instructions 16(a5) and 21)	25.	
26.	Other deductions (attach schedule).....	26.	
27.	TOTAL DEDUCTIONS - Add lines 12 through 26.....	27.	
28.	Taxable income before net operating loss deductions and special deductions – Subtract line 27 from line 11 (Must agree with line 28, page 1 of the Unconsolidated federal Form 1120, or appropriate line from forms 1120-IC-DISC, 1120-FSC, or 1120-A, whichever is applicable) (See instructions 8(b) and 16(c)).....	28.	

NEW JERSEY ADJUSTMENT – LINES 29-38 MUST BE COMPLETED ON THIS FORM

29.	Interest on federal, state, municipal, and other obligations not included on line 5 above (see instruction 16(d))	29.	
30.	Related interest addback (from Schedule G, Part I)	30.	
31.	New Jersey State and other states taxes deducted above (see instruction 16(f))	31.	
32.	Depreciation and other adjustments (from Schedule S) (see instruction 42).....	32.	
33.	(a) Deduct IRC Section 78 Gross-up not deducted at line 37a below (do not incl. dividends)	33a.	
	(b) Other deductions and additions. Explain on separate rider (see instruction 16(h))	33b.	
	(c) Elimination of nonoperational activity (from Schedule O, Part I).....	33c.	
	(d) Interest and intangible expenses and costs addback (from Schedule G, Part II) (see instr. 16h)	33d.	
	(e) Add back IRC Section 965 deductions and exemptions.....	33e.	
	(f) Deduct IRC §250(a) amount allowed federally (See inst. 17 for limitations)	33f.	
	(g) Add back any other federally exempt income not reported elsewhere on Schedule A (see instruction 16h)	33g.	
34.	Entire net income before net operating loss deduction and dividend exclusion – Total lines 28 through 33 inclusive	34.	
35.	Net Operating Loss Deduction (from Form 500, line 9)	35.	
36.	Entire Net Income before the dividend exclusion – Subtract line 35 from line 34	36.	
37.	(a) Dividend Exclusion (from Schedule R or Schedule PT) (see instruction 16(j)).....	37a.	
	(b) Enter net GILTI and net FDII amounts (from Schedule A-6, line 7).....	37b.	
38.	ENTIRE NET INCOME – Subtract line 37a and 37b from line 36. Include here and on page 1, line 1 (ONLY if amount is more than zero).....	38.	



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Schedule A-2 COST OF GOODS SOLD (See Instruction 18)

1. Inventory at beginning of year	1.
2. Purchases.....	2.
3. Cost of labor	3.
4. Additional section 263A costs.....	4.
5. Other costs (attach schedule)	5.
6. Total – Add lines 1 through 5	6.
7. Inventory at end of year.....	7.
8. Cost of goods sold – Subtract line 7 from line 6. Include here and on Schedule A, line 2	8.

Schedule A-3 SUMMARY OF TAX CREDITS (See Instruction 19)

1. Angel Investor Tax Credit from Form 321.....	1.
2. Grow NJ Tax Credit from Form 320.....	2.
3. Wind Energy Facility from Form 322	3.
4. Urban Transit Hub Tax Credit from Form 319.....	4.
5. Business Retention and Relocation Tax Credit from Form 316.....	5.
6. Neighborhood Revitalization State Tax Credit from Form 311.....	6.
7. Film Production Tax Credit from Form 318.....	7.
8. Sheltered Workshop Tax Credit from Form 317	8.
9. AMA Tax Credit from Form 315	9.
10. Economic Recovery Tax Credit from Form 313.....	10.
11. Effluent Equipment Tax Credit from Form 312	11.
12. HMO Assistance Fund Tax Credit from Form 310	12.
13. Small New Jersey-Based High-Technology Business Investment Tax Credit from Form 308..	13.
14. New Jobs Investment Tax Credit from Form 304	14.
15. Manufacturing Equipment and Employment Investment Tax Credit from Form 305	15.
16. Research and Development Tax Credit from Form 306 (see form for instructions)	16.
17. Recycling Equipment Tax Credit from Form 303	17.
18. Redevelopment Authority Project Tax Credit from Form 302	18.
19. EITHER: a) Urban Enterprise Zone Employee Tax Credit from Form 300	19.
OR b) Urban Enterprise Zone Investment Tax Credit from Form 301.....	
20. Residential Economic Redevelopment and Growth Tax Credit from Form 323	20.
21. Business Employment Incentive Program Tax Credit from Form 324	21.
22. Public Infrastructure Tax Credit from Form 325.....	22.
23. Other Tax Credit (see instruction 43(w)).....	23.
24. Total tax credits taken on this return – Add lines 1 through 23. Include here and on page 1, line 10.....	24.



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Schedule A-4 SUMMARY SCHEDULE (See Instruction 20)
All corporations must complete this schedule and submit it with their CBT-100 tax return

Net Operating Loss Deduction and Carryover 1. Form 500, line 7 minus line 9	1.	Dividend Exclusion Information 9. Schedule R, Part I, line 4	9.
Interest and Intangible Costs and Expenses 2. Schedule G, Part I, line b	2.	10. Schedule R, Part I, line 6	10.
3. Schedule G, Part II, line b	3.	11. Schedule R, Part I, line 7	11.
Schedule J Information 4. Schedule J, Part II, line 1(f)	4.	Schedule P Information 12. Schedule P, Part III, line 1	12.
5. Schedule J, Part II, line 1(g)	5.	13. Schedule P, Part III, line 2	13.
6. Schedule J, Part II, line 1(h)	6.	Schedule PT Information 14. Schedule PT, Part II, line 4	14.
Net Operational Income Information 7. Schedule O, Part III, line 31	7.	15. Schedule PT, Part II, line 6	15.
Schedule A-GR Information 8. Schedule A-GR, line 6	8.	16. Schedule PT, Part II, line 8	16.

Schedule A-5 FEDERAL IRC SECTION 199 ADJUSTMENT (See Instruction 16(a5) and 21)

For tax years beginning before January 1, 2018

1. Federal Section 199 Domestic Production expense used in arriving at federal taxable income	1.	
2. Less: New Jersey Separate Entity Domestic Production allowed from Form 501	2.	
3. Net Section 199 adjustment – line 1 minus line 2. Include on Schedule A, line 33(b)	3.	

Note: For tax years beginning on or after January 1, 2018, IRC section 199 has been repealed for federal purposes and no deduction is allowed for New Jersey purposes.

Schedule A-6 GILTI AND FDII (See Instruction 16(a6) and 17)
 Enclose a copy both Schedule 8992 and Schedule 8993.

1. Foreign-Derived Intangible Income (FDII) income reported on Schedule A, line 10a	1.	
2. Global Intangible Low-Taxed Income (GILTI) income reported on Schedule A, line 10b	2.	
3. Total FDII and GILTI income (add line 1 and line 2)	3.	
4. Deduct IRC §250(a) amount allowed federally if GILTI and FDII are included in Entire Net Income (amount cannot be greater than amount on line 3)	4.	
5. Subtract line 4 from line 3	5.	
6. Enter the total of Schedule A, line 36 minus Schedule A, line 37a (if negative amnt., enter zero)	6.	
7. Enter the lesser of line 5 or line 6 here and on Schedule A, line 37b	7.	
8. Enter the New Jersey gross domestic product*	8.	
9. Enter total of the gross domestic product of U.S. states in which the taxpayer has nexus*	9.	
10. Allocation factor (divide line 8 by 9)	10.	
11. Multiply line 7 by line 10. Enter the result here and include on Form CBT-100, page 1, line 3c	11.	

* Data can be found on the U.S. Bureau of Economic Analysis's website (www.bea.gov). Use the last quarter available prior to the end of your privilege period. Attach a rider of all U.S. states in which the taxpayer has nexus.

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Schedule A-GR COMPUTATION OF NEW JERSEY GROSS RECEIPTS AND MINIMUM TAX (See Instruction 22)

1. Enter sales of tangible personal property shipped to points within New Jersey.....	1.	
2. Enter services performed in New Jersey.....	2.	
3. Enter rentals of property situated in New Jersey.....	3.	
4. Enter royalties for the use in New Jersey of patents and copyrights.....	4.	
5. Enter all other business receipts earned in New Jersey.....	5.	
6. Total New Jersey Gross Receipts.....	6.	
7. Enter minimum tax per instruction 11(d). Include here and on page 1, line 15	7.	

Schedule AM ALTERNATIVE MINIMUM ASSESSMENT FOR C CORPORATIONS (See Instruction 23)

PART I COMPUTATION OF NEW JERSEY GROSS RECEIPTS

1. Enter sales of tangible personal property shipped to points within New Jersey.....	1.	
2. Enter services performed in New Jersey.....	2.	
3. Enter rentals of property situated in New Jersey.....	3.	
4. Enter royalties for the use in New Jersey of patents and copyrights.....	4.	
5. Enter all other business receipts earned in New Jersey.....	5.	
6. Total New Jersey Gross Receipts.....	6.	

PART II COMPUTATION OF NEW JERSEY GROSS PROFITS

1. Enter New Jersey Gross Receipts from Part I, line 6	1.	
2. Enter Cost of Goods Sold amount from Schedule A-2, line 8.....	2.	
3. Enter the Allocation Factor or Receipts Factor from Schedule J (Non-allocators enter 100%)..	3.	
4. New Jersey Cost of Goods Sold – multiply line 2 by line 3	4.	
5. New Jersey Gross Profits – subtract line 4 from line 1	5.	

PART III GROSS SALES AND COST OF GOODS SOLD FOR CURRENT AND PRIOR YEARS

	Year 2015	Year 2016	Year 2017	Year 2018 From Part II Above
1. NJ Gross Receipts				
2. NJ Cost of Goods Sold				

PART IV ALTERNATIVE MINIMUM ASSESSMENT BASED UPON GROSS PROFITS

1. New Jersey Gross Profits – enter amount from Part II, line 5; if less than \$1,000,000, enter zero on line 5 and go to Part V.....	1.	
2. If line 1 is greater than \$1,000,000, but not over \$10,000,000, complete line 3. If line 1 is greater than \$10,000,000 then go to line 4.		\$1,000,000
3. (a) Maximum exclusion amount	3a.	
(b) Subtract line 3(a) from line 1	3b.	
(c) Multiply line 3(b) by .0025	3c.	
(d) Multiply line 3(c) by 1.11111, the NJ AMA Exclusion Rate.....	3d.	
4. (a) If line 1 is greater than \$10,000,000, but not over \$15,000,000, multiply line 1 by .0035..	4a.	
(b) If line 1 is greater than \$15,000,000, but not over \$25,000,000, multiply line 1 by .006..	4b.	
(c) If line 1 is greater than \$25,000,000, but not over \$37,500,000, multiply line 1 by .007..	4c.	
(d) If line 1 is greater than \$37,500,000, multiply line 1 by .008	4d.	
5. AMA based on Gross Profits – amount from line 3(d) or 4(a), 4(b), 4(c), or 4(d)	5.	

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PART V ALTERNATIVE MINIMUM ASSESSMENT BASED UPON GROSS RECEIPTS

1. New Jersey Gross Profits – enter amount from Part I, line 6; if less than \$2,000,000, enter zero on line 5 and go to Part VI	1.	
2. If line 1 is greater than \$2,000,000, but not over \$20,000,000, complete line 3. If line 1 is greater than \$20,000,000, go to line 4.		\$2,000,000
3. (a) Maximum exclusion amount	3a.	
(b) Subtract line 3(a) from line 1	3b.	
(c) Multiply line 3(b) by .00125	3c.	
(d) Multiply line 3(c) by 1.11111, the NJ AMA Exclusion Rate.....	3d.	
4. (a) If line 1 is greater than \$20,000,000, but not over \$30,000,000, multiply line 1 by .00175	4a.	
(b) If line 1 is greater than \$30,000,000, but not over \$50,000,000, multiply line 1 by .003..	4b.	
(c) If line 1 is greater than \$50,000,000, but not over \$75,000,000, multiply line 1 by .0035	4c.	
(d) If line 1 is greater than \$75,000,000, multiply line 1 by .004	4d.	
5. AMA based on Gross Profits – amount from line 3(d) or 4(a), 4(b), 4(c), or 4(d)	5.	

PART VI CORPORATION BUSINESS TAX/ALTERNATIVE MINIMUM ASSESSMENT

1. Enter amount from Part V, line 5, Alternative Minimum Assessment (Gross Receipts).....	1.	
2. Enter amount from Part IV, line 5, Alternative Minimum Assessment (Gross Profits)	2.	
3. Maximum Alternative Minimum Assessment	3.	\$5,000,000
4. For the first privilege period, the taxpayer has the option to select the computation of the Alternative Minimum Assessment on line 1 or 2. However, once selected, the method must be employed for that privilege period, and for the next succeeding four tax years. Enter your selection on line 4.....	4.	
5. Amount of Tax – enter the lesser of line 3 or line 4. Enter this amount on line 14, page 1 of the CBT-100	5.	

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Schedule B

BALANCE SHEET AS OF _____, _____

Figures appearing below must be the same as year-end figures shown on the taxpayer's books. If not, explain and reconcile on rider. Consolidated returns are not permitted. See instruction 24.

Assets	Beginning of Tax Year	End of Tax Year
1. Cash		
2. Trade notes and accounts receivable		
(a) Reserve for bad debts	(_____)	(_____)
3. Loans to stockholders/affiliates		
4. Stock of subsidiaries		
5. Corporate stocks		
6. Bonds, mortgages, and notes		
7. New Jersey state and local government obligations		
8. All other government obligations		
9. Patents and copyrights		
10. Deferred charges		
11. Goodwill		
12. All other intangible personal property (itemize)		
13. <i>Total intangible personal property</i> (total lines 1 to 12)		
14. Land		
15. Buildings and other improvements		
(a) Less accumulated depreciation	(_____)	(_____)
16. Machinery and equipment		
(a) Less accumulated depreciation	(_____)	(_____)
17. Inventories		
18. All other tangible personalty (net) (itemize on rider)		
19. <i>Total real and tangible personal property</i> (total lines 14 to 18)		
20. Total assets (add lines 13 and 19)		
Liabilities and Stockholder's Equity		
21. Accounts payable		
22. Mortgages, notes, bonds payable in less than 1 year (attach schedule)		
23. Other current liabilities (attach schedule)		
24. Loans from stockholders/affiliates		
25. Mortgages, notes, bonds payable in 1 year or more (attach schedule)		
26. Other liabilities (attach schedule)		
27. Capital stock: (a) Preferred stock		
(b) Common stock		
28. Paid-in or capital surplus		
29. Retained earnings – appropriated (attach schedule)		
30. Retained earnings – unappropriated		
31. Adjustments to shareholders' equity (attach schedule)		
32. Less cost of treasury stock		
33. Total liabilities and stockholder's equity (total lines 21 to 32)		

Schedule C

RECONCILIATION OF INCOME PER BOOKS WITH INCOME PER RETURN (See Instruction 25)

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

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Schedule C-1 ANALYSIS OF UNAPPROPRIATED RETAINED EARNINGS PER BOOKS (See Instruction 25)

1. Balance at beginning of year		5. Distributions	
2. Net income per books		(a) Cash \$ _____	
3. Other increases (itemize)		(b) Stock \$ _____	
_____		(c) Property \$ _____	
_____		6. Other decreases (itemize)	
_____		_____	
_____		7. Total of lines 5 and 6	
4. Total of lines 1, 2, and 3		8. Balance end of year (line 4 less 7)	

Schedule E GENERAL INFORMATION (See Instruction 26)
All taxpayers must answer the following questions. Riders must be provided where necessary.

1. Type of business _____
Principal products handled _____
Internal Revenue Center where corresponding federal tax return was filed _____
2. FINAL DETERMINATION OF NET INCOME BY FEDERAL GOVERNMENT (See Instruction 15)
Has a change or correction in the amount of taxable income of the reporting corporation, or any other corporation purchased, merged, or consolidated with the reporting corporation, been finally determined by the Internal Revenue Service and not previously reported to New Jersey? "Yes" or "No" _____. If "Yes," an amended return must be filed.
3. Did one or more other corporations own beneficially, or control, a majority of the stock of taxpayer corporation or did the same interests own beneficially, or control, a majority of the stock of taxpayer corporation and of one or more other corporations? "Yes" or "No" _____. If "Yes," give full information below (attach rider if necessary).

Name of Controlled Corporations	Percentage of Stock Owned or Controlled	Controlling Entity

4. Is the capital stock of the taxpayer listed on any exchange? "Yes or No" _____. If yes, specify exchanges where listed and submit taxpayer's Annual Report to stockholders for the period covered by this return.
5. 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? "Yes or No" _____. If yes, go to the next question.
How many licensed professionals are owners, shareholders, and/or employees from this PC as of the first day of the privilege period? _____. Attach a rider providing the names, addresses, and FID or SSN of the licensed professionals in the PC. If the number of licensed professionals is greater than 2, complete Schedule PC. See instruction 41 for examples of licensed professionals.
6. **This question must be answered by corporations with income from sources outside the United States.**
(a) Is income from sources outside the United States included in entire net income at line 38, Schedule A. "Yes or No" _____.
(b) If the answer is "No," provide such items of gross income, the source, the deductions and the amount of foreign taxes paid. Enter at line 33(b), Schedule A, the difference between the net of such income and the amount of foreign taxes paid not previously deducted.
7. During the period covered by the return, did the taxpayer acquire or dispose of directly or indirectly a controlling interest in certain commercial property? "Yes or No" _____.

Schedule F CORPORATE OFFICERS – GENERAL INFORMATION AND COMPENSATION (See Instr. 27)

(1) Name and Current Address of Officer	(2) Social Security Number	(3) Title	(4) Dates Employed in this position		(5) Percentage of Corporation Stock Owned		(6) Amount of Compensation
			From	To	Common	Preferred	
(a) Total compensation of officers.....							
(b) Less: Compensation of officers claimed elsewhere on the return.....							
(c) Balance of compensation of officers (include here and on Schedule A, line 12, page 2).....							

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Schedule G – Part I INTEREST (See Instruction 28)

1. Was interest paid, accrued, or incurred to a related member(s) deducted from entire net income?
 "Yes" or "No" _____. If "Yes," fill out the following schedule.

Name of Related Member	Treaty Country	Federal ID Number	Relationship to Taxpayer	Exception Amounts
(a) Total amount of interest deducted				
(b) Subtract: Exceptions (see instruction 28).....				()
(c) Balance of interest deducted (include here and on Schedule A, line 30).....				

Schedule G – Part II INTEREST EXPENSES AND COSTS AND INTANGIBLE EXPENSES AND COSTS (See Instr. 28)

1. Were intangible expenses and costs, including intangible interest expenses and costs, paid, accrued or incurred to related members, deducted from entire net income? Yes" or "No" _____. If "Yes," fill out the following schedule.

Name of Related Member	Treaty Country	Federal ID Number	Relationship to Taxpayer	Type of Intangible Expense Deducted	Exception Amounts
(a) Total amount of intangible expenses and costs deducted					
(b) Subtract: Exceptions (see instruction 28).....					
(c) Balance of intangible expenses and costs deducted (include here and on Schedule A, line 33(d))					

NOTE: For tax years beginning on or after January 1, 2018, the treaty exceptions have been limited pursuant to P.L. 2018, c. 48.

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Schedule H

TAXES (See Instructions 16(f) and 29)

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

	(a) Corporation Franchise Business Taxes	(b) Corporation Business/ Occupancy Taxes	(c) Property Taxes	(d) U.C.C. or Payroll Taxes	(e) Other Taxes (attach schedule)	(f) Total
1. New Jersey Taxes						
2. Other States & U.S. Possessions						
3. City and Local Taxes						
4. Taxes Paid to Foreign Countries*						
5. Total						
6. Combine lines 5(a) and 5(b)						
7. Sales & Use Taxes Paid by a Utility Vendor						
8. Add lines 6 and 7 – Carry to Schedule A, line 31						
9. Federal Taxes						
10. Total (Combine line 5 and line 9)						

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

Schedule J

ALL TAXPAYERS, REGARDLESS OF THE AMOUNT OF THE ENTIRE NET INCOME REPORTED ON SCHEDULE A, LINE 38, FORM CBT-100, SHOULD COMPLETE SCHEDULE J. THIS SCHEDULE SHOULD BE OMITTED IF THE TAXPAYER DOES NOT HAVE RECEIPTS OUTSIDE NEW JERSEY; THE ALLOCATION FACTOR WILL BE 100% (1.000000).

Parts I and II

PART I ALL COMPANIES MUST ANSWER THE FOLLOWING QUESTIONS (See Instruction 32)

- (a) Explain in detail internal controls used in distribution of receipts in and out of New Jersey, as shown in Part II _____
- (b) State the location of the actual seat of management or control of the corporation _____

PART II COMPUTATION OF ALLOCATION FACTOR (See Instruction 33A)

1. Receipts:	AMOUNTS (omit cents)	
(a) From sales of tangible personal property shipped to points within New Jersey.		Complete by carrying the fraction to six (6) decimal places. Do not express as a percent. Example: $\frac{123,456}{1,000,000} = .\boxed{1}\boxed{2}\boxed{3}\boxed{4}\boxed{5}\boxed{6}$
(b) From services performed in New Jersey.		
(c) From rentals of property situated in New Jersey.		
(d) From royalties for the use in New Jersey of patents and copyrights.		
(e) All other business receipts earned in New Jersey (See instruction 33A).		
(f) Total New Jersey receipts (Total of lines 1(a) to 1(e), inclusive).		
(g) Total receipts from all sales, services, rentals, royalties, and other business transactions everywhere.		
(h) Allocation Factor (Percentage in New Jersey (line 1(f)) divided by line 1(g)). Include here and on line 2, page 1, Form CBT-100.		

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Schedule L INVESTMENT COMPANIES (See Instruction 34)

1. DEFINITION OF INVESTMENT COMPANY: "Investment company" shall mean any corporation whose business during the period covered by its report consisted to the extent of at least 90% thereof, of holding, investing and reinvesting in stocks, bonds, notes, mortgages, debentures, patents, patent rights and other securities, for its own account. But this shall not include any corporation which: (1) is a merchant or a dealer of stocks, bonds and other securities, regularly engaged in buying the same and selling the same to customers; or (2) had less than 90% of its average gross assets in New Jersey, at cost, invested in stocks, bonds, debentures, mortgages, notes, patents, patent rights or other securities or consisting of cash on deposit during the period covered by its report; or (3) is a banking corporation or a financial business corporation as defined in the Corporation Business Tax Act.
2. NOTE: If taxpayer does not qualify under this definition, it is not entitled to report as an investment company.
3. In order to qualify as an investment company, taxpayer must submit a schedule showing that it meets the following three-part business test and the assets test.
 - (a) i Income Adjusted: For purposes of the 90% requirement above, taxpayer, during the entire period covered by its report, must have derived 90% or more of its total income before deductions as reported for federal income tax purposes from cash and/or investment type assets. Total income before deductions as reported for federal income tax purposes must be adjusted as follows:
 - (1) Add gross receipts or gross sales adjusted for gross profit (loss) reported for federal income taxes;
 - (2) Add gross sales price from the disposition of assets adjusted for capital gain or loss or net gain or loss reported for federal income taxes;
 - (3) Add interest on federal, state, municipal, and other obligations included in determining New Jersey net income, but not otherwise included in federal total income;
 - (4) Do not add any capital loss carry back or carry forward in computing total income.
 - ii Income Unadjusted: For purposes of the 90% requirement above, taxpayer during the entire period covered by its report, must have derived 90% or more of its total income before deductions as reported for federal income tax purposes from cash and/or investment type assets, plus interest on federal, state, municipal, and other obligations not otherwise included in federal taxable income and exclusive of any capital loss carry back or carry forward.
 - (1) A gain resulting from the disposition of an asset and reported on the installment basis for federal income taxes is considered income for purposes of the investment company statute in the year in which the installment is received under both 3(a) i and ii above. Income reported on the installment basis is treated as investment type income only if it is generated by the sale of an investment type asset. Interest income received in conjunction with each installment is deemed investment type income.
 - iii Deductions: For purposes of the 90% requirement above, the taxpayer, during the entire period covered by its report, must have incurred 90% or more of its total deductions as reported for federal income tax purposes for holding, investing and reinvesting in cash and/or investment type assets.
 - (b) Assets test: For purposes of the 90% requirement provided by 1.(2) above, at least 90% of the taxpayer's gross assets located in New Jersey, valued at cost, must consist of cash and/or investment type assets, during the period covered by its report.
4. The election to report as an investment company is effective only for the particular year covered by the return and if desired for a subsequent year must be renewed.
5. The minimum tax is computed in accordance with instruction 11(d) and Schedule A-GR.

Schedule M REGULATED INVESTMENT COMPANIES AND REAL ESTATE INVESTMENT TRUSTS

REGULATED INVESTMENT COMPANIES — GENERAL INFORMATION (See Instruction 35)

1. Is this taxpayer registered and regulated under the Federal Investment Company Act of 1940 (54 Stat. 789, as amended)?
 "Yes" or "No" _____
 If "Yes," give registration number and date of registration with the Securities and Exchange Commission:
 Reg No. _____ Date _____
IMPORTANT NOTE: If the taxpayer's certificate under the Act was not obtained prior to the commencement of the period covered in the return or if such authority was not continued during such entire period, then the taxpayer is not entitled to report as a Regulated Investment Company.
2. Has the taxpayer satisfied the requirements of Chapter 1, Subchapter M, Part I, Section 852(a) of the Federal Internal Revenue Code?
 "Yes" or "No" _____
 If "No," taxpayer is not entitled to report as a Regulated Investment Company.

3. Every taxpayer seeking to report as a regulated investment company **MUST SUBMIT WITH THIS RETURN ITS PRINTED ANNUAL REPORT TO STOCKHOLDERS** for the period covered by this return together with all other stockholder reports issued by the company during such period.
4. The tax liability for a Regulated Investment Company is computed in accordance with instruction 11(d) and Schedule A-GR and should be reported on line 9, page 1 of the return.

REAL ESTATE INVESTMENT TRUSTS — GENERAL INFORMATION (See Instruction 35)

1. Is the taxpayer a corporation, unincorporated trust or unincorporated association which is qualified and has elected to be taxed as a real estate investment trust under federal law?
 "Yes" or "No" _____

NAME AS SHOWN ON RETURN	FEDERAL ID NUMBER
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Schedule S – Part I DEPRECIATION AND SAFE HARBOR LEASING (See Instruction 42)

1. Section 179 Deduction	1.	
2. Special Depreciation Allowance – for certain property acquired after September 10, 2001	2.	
3. a) MACRS – for assets placed in service during accounting periods beginning on and after July 7, 1993	3a.	
b) MACRS – included in line 3(a) for assets on which bonus depreciation and excess section 179 depreciation taken 3b	3b.	
4. MACRS – for assets placed in service during accounting periods beginning prior to July 7, 1993	4.	
5. ACRS	5.	
6. Other Depreciation – for assets placed in service after December 31, 1980	6.	
7. Other Depreciation – for assets placed in service prior to January 1, 1981	7.	
8. Listed Property – for assets placed in service during accounting periods beginning on and after July 7, 1993 ..	8.	
9. Listed Property – for assets placed in service during accounting periods beginning prior to July 7, 1993	9.	
10. Total depreciation claimed in arriving at line 28, Schedule A	10.	

Attach Federal Form 4562 to Return and Include Federal Depreciation Worksheet

Adjustments at Line 32, Schedule A – Depreciation and Certain Safe Harbor Lease Transactions

11. Additions

- (a) Amounts from lines 4, 5, 6 and 9 above a. _____
 - (b) Special Depreciation Allowance – for assets placed in service during accounting periods beginning on and after January 1, 2002, and for which federal 30% or 50% bonus depreciation was taken in the current tax year. Include the initial 30% or 50% bonus amount and the regular depreciation on the adjusted basis..... b. _____
 - (c) Distributive share of ACRS and MACRS from a partnership..... c. _____
 - (d) Deductions on federal return resulting from an election made pursuant to IRC Section 168(f)8 exclusive of elections made with respect to mass commuting vehicles
Interest..... _____
Rent..... _____
Amortization of Transactional Costs..... _____
Other Deductions..... d. _____
 - (e) Section 179 depreciation in excess of New Jersey allowable deduction.
Fiscal year filers refer to instruction 43 e. _____
 - (f) Other additions..... f. _____
- Total line 11 (lines a, b, c, d, e, and f) 11. _____

12. Deductions

- (a) New Jersey depreciation – (From Schedule S, Part II(A))..... a. _____
 - (b) New Jersey depreciation – (From Schedule S, Part II(B))..... b. _____
 - (c) Recomputed depreciation attributable to distributive share of recovery property from a partnership..... c. _____
 - (d) Any income included in the return with respect to property described at line 11(d) solely as a result of that election..... d. _____
 - (e) The lessee/user should enter the amount of depreciation which would have been allowable under the Internal Revenue Code at December 31, 1980, had there been no safe harbor lease election..... e. _____
 - (f) Excess of accumulated ACRS, MACRS, or bonus depreciation over accumulated NJ depreciation on physical disposal of recovery property (attach computations). f. _____
 - (g) Other deductions g. _____
- Total line 12 (lines a, b, c, d, e, f, and g) 12. _____

13. ADJUSTMENT – (line 11 minus line 12) Enter at line 32, Schedule A..... 13. _____

NAME AS SHOWN ON RETURN

FEDERAL ID NUMBER

Schedule S – Part III NEW JERSEY DEPRECIATION FOR GAS, ELECTRIC, AND GAS AND ELECTRIC PUBLIC UTILITIES (See Instruction 42)

- 1. Total depreciation claimed in arriving at Schedule A, line 28..... 1. _____
- 2. Federal depreciation for assets placed in service after January 1, 1998 2. _____
- 3. Net – Subtract line 2 from line 1 3. _____
- 4. New Jersey depreciation allowable on the Single Asset Account (Assets placed in service prior to January 1, 1998)
 - (a) Total adjusted federal depreciable basis as of December 31, 1997 a. _____
 - (b) Excess book depreciable basis over federal tax basis as of December 31, 1997.. b. _____
 - (c) Less accumulated federal basis for all Single Asset Account property sold, retired or disposed of to date c. _____
 - (d) Total (line 4(a) plus line 4(b) less line 4(c))..... d. _____
- 5. New Jersey Depreciation – Divide line 4(d) by 30..... 5. _____
- 6. New Jersey Adjustment
 - (a) Depreciation adjustment for assets placed in service prior to January 1, 1998 – Subtract line 5 from line 3 a. _____
 - (b) Special bonus depreciation adjustment from Schedule S, Part I, line 13 b. _____
- 7. Total Adjustment – Add lines 6(a) and 6(b). Include here and on line 32, Schedule A 7. _____

State of New Jersey
Division of Taxation

CERTIFICATE OF INACTIVITY

For the period beginning _____, _____, and ending _____, _____

Corporation Name	Federal ID Number
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(NOTE: Attach this schedule to the taxpayer's CBT-100 or CBT-100S, whichever is applicable)

I certify that during the period covered by the attached tax return, the above named taxpayer had no business activities, no income, no assets, and additionally, in the case of a New Jersey S Corporation, made no distributions, and did not have any change in ownership.

Signature of Corporate Officer	Title	Date

INSTRUCTIONS

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

This schedule and the applicable pages from the Corporation Business Tax Return must be filed annually by the taxpayer. The minimum tax liability and installment payment (if applicable) must be reported on page 1 of the Corporation Business Tax Return. If a balance due exists, taxpayers must submit payment with the appropriate Corporation Business Tax Payment Voucher, either CBT-100-V or CBT-100S-V.

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