

**New Jersey Corporation Business Tax Unitary Return**

**For Tax Years Ending On or After  
July 31, 2019, Through June 30, 2020**

**2019  
CBT-100U**

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

Unitary ID Number <b>NU</b>	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 _____ Email _____ Phone Number (_____) _____
Check applicable filing method (see instructions)	
Default                                  Election <input type="checkbox"/> Water's-Edge <input type="checkbox"/> Affiliated Group <input type="checkbox"/> World-Wide Election Period _____ of 6	

1. Total Amount of Tax of Combined Group – Enter amount from line 5, column (a) of Schedule A, Part III.....	1.	
2. Total Tax Credits Used by Combined Group – Enter amount from line 6, column (a) of Schedule A, Part III (see instructions).....	2.	
3. TOTAL COMBINED GROUP CBT TAX LIABILITY – Enter amount from line 7, column (a) of Schedule A, Part III.....	3.	
4. Total surtax on taxable net income of Combined Group Members – Enter amount from line 8b, column (a) of Schedule A, Part III (see instructions).....	4.	
5. Total Combined Group Tax Due – Enter amount from line 9, col. (a) of Schedule A, Part III (see instructions)....	5.	
6. Reserved for future use.....	6.	
7. Professional Corporation Fees (from Schedule PC, line 9, column (a)).....	7.	
8. TOTAL TAX AND PROFESSIONAL CORPORATION FEES – Add lines 5 and 7.....	8.	
9. Payments and Credits (from Schedule E, line 4).....	9.	
10. Payments made by partnerships on behalf of member (include copies of all NJK-1s).....	10.	
11. a) Total Refundable Tax Credits to applicable members that earned the credits.....	11a.	
b) Total Refundable Tax Credit to be refunded to individual members.....	11b.	
c) Balance of Refundable Tax Credit to be applied to the group.....	11c.	
12. Total Payments and Credits – Add lines 9, 10, and 11c.....	12.	
13. Balance of Tax Due – If line 12 is less than line 8, subtract line 12 from line 8.....	13.	
14. Penalty and Interest Due (see instructions).....	14.	
15. Total Balance Due – Add line 13 and line 14.....	15.	
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.	
17. Amount of line 16 to be Refunded.....	17.	
18. Amount of line 16 to be Credited to 2020 Tax Return.....	18.	

**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	<b>NU</b>	<b>NU</b>
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		
<b>If the answer to any of the following questions for a member is "yes," check the box in the appropriate member column.</b>		
1. Is member is 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 <u>N.J.S.A. 14A:17-1 et seq.</u> 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 1120S 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.	<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) \_\_\_\_\_  
 (b) Enter number of taxable group members..... (b) \_\_\_\_\_  
 (c) Enter number of nontaxable group members ..... (c) \_\_\_\_\_  
 (d) Enter number of related parties or affiliates that are not included in the combined return ..... (d) \_\_\_\_\_

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, Part II, line 20? If no, 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

6. Is 50% or more of the group's income derived from transportation of freight by air or ground? 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.)

Table with 6 columns: (a) Group Combined, (b) Eliminations and Adjustments, (c) Subtotal (Before Eliminations & Adjustments), Managerial Member (1), Member 2... and rows for Unitary ID Number, Member FEIN, Member Name, Tax Year Beginning Date, Tax Year Ending Date, Income (lines 1-11), Deductions (lines 12-27), and Taxable income before federal net operating loss deductions (line 28).

**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.				
(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.				
(c) Taxable income/(loss) of combined group – Subtract line 1b from line 1a.....	1c.				
<b>Additions</b>					
2. Income of a non-U.S. corporation member not included in line 1.....	2.				
3. Other federally exempt income not included in line 1 (see instructions) .....	3.				
4. Interest on federal, state, municipal, and other obligations not included in line 1 (see instructions) .....	4.				
5. New Jersey State and other states taxes deducted in line 1 (see instructions) .....	5.				
6. Related party interest addback (from Schedule G, Part I) .....	6.				
7. Related party intangible expenses and costs addback (from Schedule G, Part II) (see instructions).....	7.				
8. I.R.C. § 965 deductions and exemptions (see instructions) .....	8.				
9. Depreciation modification being added to income (from Schedule S) .....	9.				
10. Other additions. Explain on separate rider (see instructions).....	10.				
11. Taxable income/(loss) with additions – Add line 1c through line 10.....	11.				
<b>Deductions</b>					
12. Depreciation modification being subtracted from income (from Schedule S) .....	12.				
13. Previously Taxed Dividends (from Schedule PT) .....	13.				
14. (a) Enter the I.R.C. § 250(a) deduction amount allowed federally for GILTI if GILTI income is included in line 1c above.....	14a.				
(b) Enter the I.R.C. § 250(a) deduction amount allowed federally for FDII if FDII income is included on line 1c above .....	14b.				
15. I.R.C. § 78 Gross-up included in line 1 (do not include dividends that were excluded/ deducted elsewhere) .....	15.				
16. Reserved for future use .....	16.				
17. (a) Elimination of nonoperational activity (from Schedule O, Part I) .....	17a.				
(b) Elimination of nonunitary partnership income/loss (from Schedule P-1, Part II, line 4).....	17b.				
18. Other deductions. Explain on separate rider (see instructions).....	18.				
19. Total deductions – Add line 12 through line 18.....	19.				

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

	(a) Group Combined	(b) Eliminations and Adjustments	(c) Subtotal (Before Eliminations & Adjustments)	Managerial Member (1)	Member 2...
<b>Taxable Net Income/(Loss) Calculation</b>					
20. Entire Net Income/(Loss) Subtotal – Subtract line 19 from line 11 .....	20.				
21. Member’s allocation factor from Schedule J .....	21.				
22. Allocated entire net income/(loss) before any net operating loss deductions and dividend exclusion – Multiply the group entire net income in line 20, column a by member’s allocation factor in line 21 (if zero or less, enter zero on line 32) .....	22.				
23. Prior year net operating loss (PNOL) deduction (from Form 500U, Section A) (Amount entered cannot be more than amount on line 22) .....	23.				
24. Allocated entire net income before post allocation net operating loss deduction – Subtract line 23 from line 22 (If column a is zero or less, enter zero here and on line 32) .	24.				
25. Post allocation net operating loss (NOL) deduction (from Form 500U, Section B) (Amount entered cannot be more than amount on line 24.).....	25.				
26. Allocated entire net income before allocated dividend exclusion – Subtract line 25 from line 24 (If column a is zero or less, enter zero here and on line 32) .....	26.				
27. Allocated Dividend Exclusion (from Schedule R, Part I or Part III, whichever is applicable) (see instructions) .....	27.				
28. If Schedule R, Part III, was completed, enter amount from Schedule RT, Part I, line 2, if applicable .....	28.				
29. Allocated entire net income subtotal – Subtract lines 27 and 28 from line 26 .....	29.				
30. Allocated dividend income from certain subsidiaries, if applicable (from Schedule R, Part II) .....	30.				
31. (a) I.B.F. Exclusion.....	31a.				
(b) Allocated I.B.F. Exclusion – Multiply line 31a by member’s allocation factor (line 21) .....	31b.				
32. <b>Member’s Share of Combined Group Taxable Net Income</b> – Add line 29 and line 30 and subtract line 31b.....	32.				

**PART III – Calculation of Tax Credits, Minimum Tax and Surtax, and Member Tax**

1. Member’s Share of Combined Group Taxable Net Income/(Loss) from Schedule A, Part II, line 32 .....	1.				
2. Member’s Taxable Net Income from Separate Activities (from Schedule X)(If Schedule X, Part I, line 32 is zero or less, enter zero).....	2.				
3. (a) New Jersey nonoperational income from Schedule O, Part III .....	3a.				
(b) Nonunitary partnership income (from Schedule P-1, Part II, line 5) .....	3b.				
4. Member Tax Base – Add lines 1, 2, 3a, and 3b.....	4.				
5. Amount of Tax – For each member, multiply line 4 by the applicable tax rate (see instructions). Enter the total of all members in column a .....	5.				
6. Tax Credits (from Schedule A-3, Part I, line 24).....	6.				
7. CBT TAX LIABILITY – Subtract line 6 from line 5.....	7.				
8a. Taxable Net Income Subject to Surtax – Add line 1 and line 2.....	8a.				
8b. Surtax on taxable net income – For each member, multiply line 8a by the applicable surtax rate (see instructions). Enter the total of all members in column a.....	8b.				
9. Tax Due – Add line 8b to the greater of line 7 or \$2,000. ....	9.				

### 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	<b>NU</b>	<b>NU</b>	<b>NU</b>	<b>NU</b>	<b>NU</b>
Member FEIN	<b>NU</b>	<b>NU</b>	<b>NU</b>		
Member Name					
1. Inventory at beginning of year .....	1.				
2. Purchases.....	2.				
3. Cost of labor .....	3.				
4. Additional section 263A costs.....	4.				
5. Other costs (include schedule) .....	5.				
6. Total – Add lines 1 through 5.....	6.				
7. Inventory at end of year.....	7.				
8. Cost of goods sold – Subtract line 7 from line 6. Include here and on Schedule A, Part I, line 2.....	8.				

**Schedule A-3 Summary of Tax Credits (See Instructions)**

	Group Combined	Managerial Member (1)	Member 2...
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.		
2. Angel Investor Tax Credit from Form 321 .....	2.		
3. Business Employment Incentive Program Tax Credit from Form 324 .....	3.		
4. a) Urban Enterprise Zone Employee Tax Credit from EITHER/ Form 300 OR b) Urban Enterprise Zone Investment Tax Credit from Form 301 .....	4.		
5. Redevelopment Authority Project Tax Credit from Form 302 .....	5.		
6. Manufacturing Equipment and Employment Investment Tax Credit from Form 305 .....	6.		
7. Research and Development Tax Credit from Form 306 .....	7.		
8. Reserved for future use .....	8.		
9. Neighborhood Revitalization State Tax Credit from Form 311 .....	9.		
10. Effluent Equipment Tax Credit from Form 312 .....	10.		
11. Economic Recovery Tax Credit from Form 313 .....	11.		
12. AMA Tax Credit from Form 315 .....	12.		
13. Business Retention and Relocation Tax Credit from Form 316 .....	13.		
14. Sheltered Workshop Tax Credit from Form 317 .....	14.		
15. Film Production Tax Credit from Form 318 .....	15.		
16. Urban Transit Hub Tax Credit from Form 319 .....	16.		
17. Grow NJ Tax Credit from Form 320 .....	17.		
18. Wind Energy Facility Tax Credit from Form 322 .....	18.		
19. Residential Economic Redevelopment and Growth Tax Credit from Form 323 .....	19.		
20. Public Infrastructure Tax Credit from Form 325 .....	20.		
21. Reserved for future use .....	21.		
22. Film and Digital Media Tax Credit from Form 327 .....	22.		
23. Other Tax Credit (see instructions) .....	23.		
24. Total tax credits – Add lines 1 through 23. Include here and on Schedule A, Part III, line 6 .....	24.		

**PART II – Refundable Tax Credits**

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



**Schedule A-4 Summary Schedule (See Instruction 20) .**

	Group Combined	Managerial Member (1)	Member 2...
Unitary ID Number	NU	NU	NU
Member FEIN	NU		
Member Name			
<b>PNOL Deduction and Carryover</b>			
1. Form 500U, Section A, line 6 minus line 8 .....	1.		
<b>NOL Deduction and Carryover</b>			
2. Form 500U, Section B, line 9 minus line 11 .....	2.		
<b>Interest and Intangible Costs and Expenses</b>			
3. Schedule G, Part I, line b.....	3.		
4. Schedule G, Part II, line b.....	4.		
<b>Schedule J Information – Water’s-Edge and World-Wide Returns</b>			
5. Schedule J, line 8 .....	5.		
6. Schedule J, line 9 .....	6.		
7. Schedule J, line 11 .....	7.		
<b>Schedule J Information – Affiliated Group Return</b>			
8. Schedule J, line 6 .....	8.		
9. Schedule J, line 7 .....	9.		
10. Schedule J, line 9 .....	10.		
<b>Net Operational Income Information</b>			
11. Schedule O, Part III, line 31.....	11.		
<b>Dividend Exclusion Information</b>			
12. Schedule R, Part I, line 4 or Part III, line 6, as applicable .....	12.		
13. Schedule R, Part I, line 6 or Part III, line 8, as applicable .....	13.		
14. Schedule R, Part I, line 8 or Part III, line 10, as applicable .....	14.		

# Schedule B

Figures appearing below must be the same as beginning of the year and end of the year figures shown on the member's books. If not, explain and reconcile on rider. See instructions. Where applicable, data must match amounts reported on Schedule L 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					

## PART I – Beginning of the Year

### Assets

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

### Liabilities and Stockholder's Equity

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

	(a) Group Combined	(b) Eliminations and Adjustments	(c) Subtotal (Before Eliminations & Adjustments)	Managerial Member (1)	Member 2...
24. Loans from stockholders/affiliates .....	24.				
25. Mortgages, notes, bonds payable in 1 year or more (include schedule) .....	25.				
26. Other liabilities (include schedule) .....	26.				
27. Capital stock: (a) Preferred stock .....	27a.				
(b) Common stock .....	27b.				
28. Paid-in or capital surplus .....	28.				
29. Retained earnings – appropriated (include schedule) .....	29.				
30. Retained earnings – unappropriated .....	30.				
31. Adjustments to shareholders' equity (include schedule) .....	31.				
32. Less cost of treasury stock .....	32.				
33. Total liabilities and stockholder's equity (total lines 21 to 32) .....	33.				

**PART II – End of the Year****Assets**

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

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

### Schedule C

#### Reconciliation of Income/(Loss) per Books With Income per Return (See Instructions)

Data must match amounts reported on Schedule M-1 of the federal pro forma or federal return, whichever is applicable. If the member completed federal Schedule M-3 (Form 1120 /1120-F), include a copy.

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

### Schedule C-1

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

Data must match amounts reported on Schedule M-2 of the federal pro forma or federal return, whichever is applicable.

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

**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.			
b.			
c.			
d.			
e.			
f.			
2. Total .....			

**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.			
b.			
c.			
d.			
e.			
f.			
4. Total .....			

\* 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.			
b.			
c.			
d.			
e.			
f.			
6. Total .....			

**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.			
b.			
c.			
d.			
e.			
f.			
8. Total .....			

9. Total lines 2, 4, 6, and 8 (must reconcile to Schedule A, Part II, line 1c, column (a)).....

# 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	<b>NU</b>	<b>NU</b>	<b>NU</b>	
Member FEIN	<b>NU</b>			
Member Name				
1. (a) Estimate or payment amount submitted.....				
(b) Date submitted .....				
(a) Estimate or payment amount submitted.....				
(b) Date submitted .....				
(a) Estimate or payment amount submitted.....				
(b) Date submitted .....				
(a) Estimate or payment amount submitted.....				
(b) Date submitted .....				
(a) Estimate or payment amount submitted.....				
(b) Date submitted .....				
(a) Estimate or payment amount submitted.....				
(b) Date submitted .....				
(a) Estimate or payment amount submitted.....				
(b) Date submitted .....				
(a) Estimate or payment amount submitted.....				
(b) Date submitted .....				
2. Overpayment to be credited from 2018 return.....				
3. Total amount of member's credit to be applied to the group .....				
4. Total amount of credit to be applied to the group. Include here and on page 1, line 9 .....				

# Schedule F

## Corporate Officers – General Information and Compensation (See Instructions)

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

### Managerial Member (1)

Unitary ID Number **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	
1. Total compensation of officers.....					
2. Less: Compensation of officers claimed elsewhere on the return.....					
3. Balance of compensation of officers (include here and on Schedule A, Part I, line 12).....					

### 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	
1. Total compensation of officers.....					
2. Less: Compensation of officers claimed elsewhere on the return.....					
3. Balance of compensation of officers (include here and on Schedule A, Part I, line 12).....					



# 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
(a) Total amount of interest deducted .....			
(b) Subtract: Exceptions (see instructions).....			
(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).....			

### 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
(a) Total amount of intangible expenses and costs deducted .....				
(b) Subtract: Exceptions (see instructions).....				
(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).....				

## 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
(a) Total amount of interest deducted .....			
(b) Subtract: Exceptions (see instructions).....			
(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).....			

### 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
(a) Total amount of intangible expenses and costs deducted .....				
(b) Subtract: Exceptions (see instructions).....				
(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).....				

# 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						
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						
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.

### 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						
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						
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 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.**

	(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					

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

**Note:** 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. Do not include amounts from Schedule X.

Receipts					
1. From sales of tangible personal property shipped to points within New Jersey	1.				
2. From services if the benefit of the service is received in New Jersey.....	2.				
3. From rentals of property situated in New Jersey .....	3.				
4. From royalties for the use in New Jersey of patents, copyrights, and trademarks ..	4.				
5. All other business receipts earned in New Jersey (See instructions) .....	5.				
6. Total New Jersey receipts (Total of lines 1 through 5).....	6.				
7. New Jersey receipts from non-nexus entities .....	7.				
8. Total New Jersey receipts (Subtract line 7 from line 6) .....	8.				
9. Total receipts from all sales, services, rentals, royalties, and other business transactions everywhere.....	9.				
10. Group Denominator (Enter amount from line 9, column a).....	10.				
11. Member's Allocation Factor (line 8 divided by line 10). Carry the fraction to six decimal places. Do not express as a percent. Include here and on Schedule A, Part II, line 21 .....	11.				

### Affiliated Group Return

**Note:** 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					
1. From sales of tangible personal property shipped to points within New Jersey	1.				
2. From services if the benefit of the service is received in New Jersey.....	2.				
3. From rentals of property situated in New Jersey .....	3.				
4. From royalties for the use in New Jersey of patents, copyrights, and trademarks ..	4.				
5. All other business receipts earned in New Jersey (See instructions) .....	5.				
6. Total New Jersey receipts (Total of lines 1 through 5).....	6.				
7. Total receipts from all sales, services, rentals, royalties, and other business transactions everywhere.....	7.				
8. Group Denominator (Enter amount from line 7, column (a)) .....	8.				
9. Member's Allocation Factor (line 6 divided by line 8). Carry the fraction to six decimal places. Do not express as a percent. Include here and on Schedule A, Part II, line 21 .....	9.				

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

**Schedule L**

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

**Managerial Member (1)**

Unitary ID Number **NU**

Member FEIN

Member Name

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

**Member 2...**

Unitary ID Number **NU**

Member FEIN

Member Name

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

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

### Managerial Member (1)

Unitary ID Number **NU**

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

\*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.			
2.			
3.			
4.	Total Column 2. Enter amount here and Schedule A, Part II, line 17(b) .....		
5.	Total Column 4. Enter amount here and Schedule A, Part III, line 3(b) .....		

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

\*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.			
2.			
3.			
4.	Total Column 2. Enter amount here and Schedule A, Part II, line 17(b) .....		
5.	Total Column 4. Enter amount here and Schedule A, Part III, line 3(b) .....		

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?			

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

# Schedule R Dividend Exclusion (See instructions)

Is this return for a tax year beginning before January 1, 2019?

Yes. Complete Part I and Part II.  No. Complete Part III.

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

## PART I – Dividend Exclusion – For Tax Years Beginning Before January 1, 2019

1. (a) Enter the total dividends and deemed dividends reported and not eliminated on Schedule A .....	1a.	
(b) Previously taxed dividends (from Schedule PT, Section D, line 3).....	1b.	
(c) Dividends eligible for dividend exclusion – Subtract line 1b from line 1a .....	1c.	
2. (a) Enter amount from 80% or more owned domestic subsidiaries.....	2a.	
(b) Enter amount from 80% or more owned foreign subsidiaries .....	2b.	
(c) Total dividend income from 80% or more owned subsidiaries – Add line 2a and line 2b.....	2c.	
3. Subtract line 2c from line 1c .....	3.	
4. 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 included as previously taxed dividends (include here and on Schedule A-4, line 12).....	4.	
5. Subtract line 4 from line 3.....	5.	
6. Multiply line 5 by 50% (include here and on Schedule A-4, line 13).....	6.	
7. Enter the amount from Schedule RT, Part III, line 3 (if applicable).....	7.	
8. DIVIDEND EXCLUSION: Add lines 2c, 6, and 7 (include here and on Schedule A-4, line 14).....	8.	
9. Member’s allocation factor from current Schedule J.....	9.	
10. ALLOCATED DIVIDEND EXCLUSION: Multiply line 8 by line 9 (include here and on Schedule A, Part II, line 27).....	10.	

## PART II – 80% or More Owned Subsidiary Dividends Subject to Special Allocation – For Tax Years Beginning Before January 1, 2019

### Section A

1. Enter amount from Schedule A, Part II, line 29 (If positive, complete Section B, if negative complete Section C)	1.	
2. Special Allocation Factor		
(a) Enter the allocation factor previously reported on the 2014 Schedule J (see instructions) .....	2a.	
(b) Enter the allocation factor previously reported on the 2015 Schedule J (see instructions) .....	2b.	
(c) Enter the allocation factor previously reported on the 2016 Schedule J (see instructions) .....	2c.	
(d) Average allocation (see instructions) .....	2d.	
3. Enter the lesser of the average allocation (line 2d) or 3.5%.....	3.	

### Section B (Complete only if Schedule R, Part II, Section A, line 1 is a positive number)

1. Dividend income from 80% or more owned subsidiaries (from Part I, line 2c)...	1.	
2. Enter the amount from Schedule RT, Part III, line 3 (if applicable).....	2.	
3. Subtract line 2 from line 1 (if zero or less, enter zero) .....	3.	
4. Multiply line 3 by 5% (0.05) .....	4.	
5. Special allocation factor (from Schedule R, Part II, Section A, line 3 .....	5.	
6. Allocated dividends – Multiply line 4 by line 5 .....	6.	
7. Enter the amount from Schedule RT, Part I, line 2, if applicable .....	7.	
8. Subtract line 7 from line 6 (include here and on Schedule A, Part II, line 30 ONLY if greater than zero) .....	8.	

	Managerial Member (1)	Member 2...
<b>Section C (Complete only if Schedule R, Part II, Section A, line 1 is a negative number)</b>		
1. Dividend income from 80% or more owned subsidiaries (from Part I, line 2c)...	1.	
2. Enter amount from Schedule RT, Part III, line 3, if applicable .....	2.	
3. Subtract line 2 from line 1 (if zero or less, enter zero) .....	3.	
4. Multiply line 3 by 5% (0.05) .....	4.	
5. Enter member's allocation factor from current Schedule J.....	5.	
6. Multiply line 4 by line 5 .....	6.	
7. Enter amount from Schedule R, Part I, line 10.....	7.	
8. Enter amount from Schedule A, Part II, line 26 (if zero or less, enter zero).....	8.	
9. Subtract line 8 from line 7 (if zero or less, enter zero) .....	9.	
10. Subtract line 9 from line 6 (if zero or less, enter zero) .....	10.	
11. Special allocation factor – Enter amount from Schedule R, Part II, Section A, line 3.....	11.	
12. Multiply line 10 by line 11.....	12.	
13. Allocated dividends – divide line 12 by line 5 .....	13.	
14. Enter the amount from Schedule RT, Part I, line 2, if applicable .....	14.	
15. Subtract line 14 from line 13 (include here and on Schedule A, Part II, line 30 ONLY if greater than zero) .....	15.	

**PART III – Dividend Exclusion – For Tax Years Beginning On and After January 1, 2019**

1. (a) Enter the total dividends and deemed dividends reported and not eliminated on Schedule A .....	1a.	
(b) Previously taxed dividends – Enter amount from Schedule PT, Section D, line 3.....	1b.	
2. Dividends eligible for dividend exclusion – Subtract line 1b from line 1a .....	2.	
3. (a) Enter amount from 80% or more owned domestic subsidiaries.....	3a.	
(b) Enter amount from 80% or more owned foreign subsidiaries .....	3b.	
(c) Total dividend income from 80% or more owned subsidiaries – Add line 3a and line 3b.....	3c.	
4. Multiply line 3c by .95 .....	4.	
5. Subtract line 3c from line 2 .....	5.	
6. Dividend income from investments where member owns less than 50% of voting stock and less than 50% of all other classes of stock that were not already excluded as previously taxed dividends (include here and on Schedule A-4, line 12).....	6.	
7. Subtract line 6 from line 5.....	7.	
8. Multiply line 7 by 50% (include here and on Schedule A-4, line 13).....	8.	
9. Enter the amount from Schedule RT, Part III, line 3 (if applicable).....	9.	
10. DIVIDEND EXCLUSION: Add lines 4, 8, and 9 (include here and on Schedule A-4, line 14).....	10.	
11. Member's allocation factor from current Schedule J.....	11.	
12. ALLOCATED DIVIDEND EXCLUSION: Multiply line 10 by line 11 (include here and on Schedule A, Part II, line 27) .....	12.	



# Schedule S

## Depreciation and Safe Harbor Leasing

	Managerial Member (1)	Member 2...
Unitary ID Number	<b>NU</b>	<b>NU</b>
Member FEIN		
Member Name		
1. IRC § 179 Deduction .....	1.	
2. Special Depreciation Allowance – for qualified property placed in service during the tax year .....	2.	
3. MACRS.....	3.	
4. ACRS.....	4.	
5. Other Depreciation .....	5.	
6. Listed Property .....	6.	
7. Total depreciation claimed in arriving at Schedule A, Part II, line 1c.....	7.	

**Include Federal Form 4562 and 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.	
9. Special Depreciation Allowance from line 2 above.....	9.	
10. Distributive share of the special depreciation allowance from a partnership.....	10.	
11. Distributive share of ACRS, MACRS, and other depreciation from a partnership.....	11.	
12. Deductions on federal return resulting from an election made pursuant to IRC § 168(f)8 exclusive of elections made with respect to mass commuting vehicles		
(a) Interest .....	12a.	
(b) Rent.....	12b.	
(c) Amortization of Transactional Costs.....	12c.	
(d) Other Deductions .....	12d.	
13. IRC § 179 depreciation in excess of New Jersey allowable deduction .....	13.	
14. Other additions (include an explanation/reconciliation).....	14.	
15. Total lines 8 through 14 .....	15.	

**Deductions**

16. New Jersey depreciation (see instruction).....	16.	
17. Recomputed depreciation attributable to distributive share of recovery property from a partnership .....	17.	
18. Any income included in the return with respect to property solely as a result of an IRC § 168(f)(s) election.....	18.	
19. The lessee/user should enter the amount of depreciation that would have been allowable under the Internal Revenue Code on December 31, 1980, had there been no safe harbor lease election .....	19.	
20. Excess of accumulated ACRS, MACRS, or bonus depreciation over accumulated New Jersey depreciation on physical disposal of recovery property (include computations) .....	20.	
21. Other deductions (include an explanation/reconciliation).....	21.	
22. Total lines 16 through 21 .....	22.	
23. <b>ADJUSTMENT</b> – Subtract line 22 from line 15 (If line 23 is positive, enter at Schedule A, Part II, line 9. If line 23 is negative, enter as a positive number at Schedule A, Part II, line 12).....	23.	

Form 500U

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

	Managerial Member (1)	Member 2...
Unitary ID Number	<b>NU</b>	<b>NU</b>
Member FEIN		
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.		
2. Enter the portion of line 1 previously deducted (see instructions) .....	2.		
3. Enter the portion of line 1 that expired.....	3.		
4. Enter the portion of line 1 that is used on current period Schedule X .....	4.		
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.		
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.		
7. Enter the member’s allocated entire net income from Schedule A, Part II, line 22 (if zero or less, enter zero) .....	7.		
8. <b>Current tax year’s PNOL deduction</b> – Enter the lesser of line 6 or line 7 here and on Schedule A, Part II, line 23 .....	8.		

\* If the allocated discharge of indebtedness exceeds the amount of PNOL that is available and the member has post allocation net operating loss carryover in Form 500U Section B, carry the remaining balance to line 6 of Section B.

**Section B – Post Allocation Net Operating Losses (NOLs) For Tax Years Ending ON AND AFTER July 31, 2019**

1. Post Allocation Net Operating Loss Carryover – Enter the amount from Form 500U-PA, line 21 .....	1.		
2. Enter the portion of line 1 previously deducted .....	2.		
3. Enter the portion of line 1 that expired (after 20 privilege periods) .....	3.		
4. Enter the portion of line 1 that is used on current period Schedule X (see instructions) .....	4.		
5. Enter 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.		
6. Post Allocation NOL Carryover Subtotal – Subtract lines 2, 3, 4, and 5 from line 1 (if zero or less, enter zero).....	6.		
7. Portion of line 1 that was shared – Enter amount from Form 500U-S, Section A, line 4 (see instructions).....	7.		
8. Amount of NOL received from other taxable member – Enter amount from Form 500U-S, Section B, line 4 (see instruction) .....	8.		
9. Post Allocation Net Operating Loss available – Net lines 6, 7, and 8.....	9.		
10. Enter the member’s allocated entire net income from Schedule A, Part II, line 24 (if zero or less, enter zero) .....	10.		
11. <b>Current tax year’s Post Allocation NOL deduction</b> – Enter the lesser of line 9 or line 10 here and on Schedule A, Part II, line 25.....	11.		

\* If the member has any allocated discharge of indebtedness that was not used in Form 500U Section A, enter the balance. See TB-94, *General Information on the New Net Operating Loss Regime for Tax Years Ending on and After July 31, 2019*, for more information.

**Note:** When filing a combined return, net operating loss (NOL) carryovers derived from the unitary business of the combined group are available to be shared by other taxable members of the combined group with which the taxpayer is a member and included as part of the same New Jersey combined return in the year the NOL carryover was generated, pursuant to N.J.S.A. 54:10A-4.6.h. The taxpayer cannot share the NOL carryovers with members of the combined group which were not included in the same New Jersey combined return in the year the NOL carryover was originally generated or the member’s NOLs from separate activities independent of the group. See TB-95, *Net Operating Losses and Combined Groups*, for more information.

**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	<b>NU</b>	<b>NU</b>
Member FEIN		
Member Name		

**PART I**

Allocation Factor For The Last Tax Period Ending Prior to July 31, 2019 (from Schedule J) from last separate return .....		
---	--	--

**PART II**

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

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

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

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

	Managerial Member (1)	Member 2...
Unitary ID Number	<b>NU</b>	<b>NU</b>
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.		
2. (a) Tax Year Ending .....	2a.		
(b) Post Allocation Net Operating Loss.....	2b.		
3. (a) Tax Period Ending .....	3a.		
(b) Post Allocation Net Operating Loss.....	3b.		
4. (a) Tax Period Ending .....	4a.		
(b) Post Allocation Net Operating Loss.....	4b.		
5. (a) Tax Period Ending .....	5a.		
(b) Post Allocation Net Operating Loss.....	5b.		
6. (a) Tax Period Ending .....	6a.		
(b) Post Allocation Net Operating Loss.....	6b.		
7. (a) Tax Period Ending .....	7a.		
(b) Post Allocation Net Operating Loss.....	7b.		
8. (a) Tax Period Ending .....	8a.		
(b) Post Allocation Net Operating Loss.....	8b.		
9. (a) Tax Period Ending .....	9a.		
(b) Post Allocation Net Operating Loss.....	9b.		
10. (a) Tax Period Ending .....	10a.		
(b) Post Allocation Net Operating Loss.....	10b.		
11. (a) Tax Period Ending .....	11a.		
(b) Post Allocation Net Operating Loss.....	11b.		
12. (a) Tax Period Ending .....	12a.		
(b) Post Allocation Net Operating Loss.....	12b.		
13. (a) Tax Period Ending .....	13a.		
(b) Post Allocation Net Operating Loss.....	13b.		
14. (a) Tax Period Ending .....	14a.		
(b) Post Allocation Net Operating Loss.....	14b.		
15. (a) Tax Period Ending .....	15a.		
(b) Post Allocation Net Operating Loss.....	15b.		
16. (a) Tax Period Ending .....	16a.		
(b) Post Allocation Net Operating Loss.....	16b.		
17. (a) Tax Period Ending .....	17a.		
(b) Post Allocation Net Operating Loss.....	17b.		
18. (a) Tax Period Ending .....	18a.		
(b) Post Allocation Net Operating Loss.....	18b.		
19. (a) Tax Period Ending .....	19a.		
(b) Post Allocation Net Operating Loss.....	19b.		
20. (a) Tax Period Ending .....	20a.		
(b) Post Allocation Net Operating Loss.....	20b.		
21. Total Post Allocation Net Operating Losses.....	21.		

# Form 500U-S

When filing a combined return, post allocation net operating loss (NOL) carryovers derived from the unitary business of the combined group are available to be shared by other taxable members of the combined group with which the taxpayer is a member and included as part of the same New Jersey combined return in the year the NOL carryover was generated, pursuant to N.J.S.A. 54:10A-4.6.h. The taxpayer cannot share the NOL carryovers with members of the combined group which were not included in the same New Jersey combined return in the year the NOL carryover was originally generated or the member's NOLs from separate activities independent of the group.

	Managerial Member (1)	Member 2...
Unitary ID Number	<b>NU</b>	<b>NU</b>
Member FEIN		
Member Name		

## Section A – Calculation of the Allowable Shared NOL Deduction

If a member who earned an NOL carryover is using and sharing their NOL carryover for the current tax year, the member must use their portion before completing this section.

1. Post Allocation Net Operating Loss Carryover available for use – From Form 500U, Section B, line 6.....	1.		
2. Enter the member's Allocated Entire Net Income from Schedule A, Part II, line 24 .....	2.		
3. Post Allocation Net Operating Loss Carryover available for Sharing – Subtract line 2 from line 1 (if zero or less, enter zero).....	3.		
4. Amount of Post Allocation Net Operating Loss Carryover Shared with other Taxable Member(s) (see instructions).....	4.		

## Section B – Calculation of the Allowable NOL Deduction Received from Another Taxable Member

If a member received an NOL carryover from another member and is also using their own NOL carryover for the current tax year, the member must use their own carryover before completing this section.

1. Enter the member's Allocated Entire Net Income from Schedule A, Part II, line 24 .....	1.		
2. Post Allocation Net Operating Loss Carryover available for use – From Form 500U, Section B, line 6.....	2.		
3. Allocated Entire Net Income after Post Allocation Net Operating Loss – Subtract line 2 from line 1 (if zero or less, enter zero).....	3.		
4. Amount of Post Allocation Net Operating Loss Carryover Received from other Taxable Member(s) (see instructions).....	4.		

## Section C – Shared/Received NOL Deduction Information

1. Total NOLs shared with other members (itemize on rider) .....	1.		
2. Total NOLs received from other members (itemize on rider).....	2.		