2017 CBT-100

020RW01171

NEW JERSEY CORPORATION BUSINESS TAX RETURN

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

Taxable 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

Check if applicable ☐ Initial return ☐ 1120-S filer ☐ Inactive

State and date of incorporation _____

Date authorized to do business in N.J. _____

Federal business activity code _____

Corporation books are in the care of _____

at _____

Telephone Number (_____) _____

DIVISION USE

RP NP A _____ R _____

1. Entire net income from Schedule A, line 38 (if a net loss, enter zero)	1.	
2. Allocation factor from Schedule J, Non-allocating taxpayers enter 1.000000.	2.	.
3. Allocated net income – Multiply line 1 by line 2. Non-allocating taxpayers must enter the amount from line 1	3.	
4. a) Total nonoperational income $_____ (Schedule O, Part I) (see instruction 37) b) Allocated New Jersey nonoperational income (Schedule O, Part III)	4b.	
5. Total operational and nonoperational income (line 3 plus line 4b)	5.	
6. Investment Company – Enter 40% of line 1	6.	
7. Real Estate Investment Trust – Enter 4% of line 1	7.	
8. Tax Base – Enter amount from line 5 or line 6 plus 4b, or line 7 plus 4b, whichever is applicable	8.	
9. Amount of Tax – Multiply line 8 by the applicable tax rate (see instruction 11(a))	9.	
10. Tax Credits (from Schedule A-3) (see instruction 43)	10.	
11. TOTAL CBT TAX LIABILITY – line 9 minus line 10	11.	
12. Alternative Minimum Assessment (Schedule AM, Part VI, line 5) ☐ Check and enter zero if AMA paid by a Key Corporation (see instruction 23)	12.	
13. Tax Due (greater of line 11 or 12 or minimum tax due from Schedule A-GR or instruction 11(d))	13.	
14. Key Corporation AMA Payment (Form 401, Part II, line 5)	14.	
15. Subtotal – (Sum of lines 13 and 14)	15.	
16. Installment Payment – (Only applies if line 13 is $500 – see instruction 44)	16.	
17. Professional Corporation Fees (Schedule PC, line 5)	17.	
18. TOTAL TAX AND PROFESSIONAL CORPORATION FEES (sum of lines 15, 16, and 17)	18.	
19. Payments & Credits (see instruction 45)	19.	
a) Payments made by Partnerships on behalf of taxpayer (attach copies of all NJK-1's)	19a.	
b) Refundable Tax Credits (see instruction 45(f))	19b.	
20. Balance of Tax Due – line 18 minus line 19, 19a and 19b	20.	
21. Penalty and Interest Due – (see instructions 7(e) and 46)	21.	
22. Total Balance Due – line 20 plus line 21	22.	

23. If line 19 plus 19a plus 19b is greater than line 18 plus line 21, enter the amount of overpayment ..... $

24. Amount of Item 23 to be | Credited to 2018 return $ | Refunded $

DIVISION USE

SIGNATURE AND VERIFICATION (See Instruction 14)

I declare under the penalties provided by law, that this return (including any accompanying schedules and statements) has been examined by me and to the best of my knowledge and belief is a true, correct and complete return. If the return is prepared by a person other than the taxpayer, his declaration is based on all the information relating to the matters required to be reported in the return of which he has 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)

NAME AS SHOWN ON RETURN	FEDERAL ID NUMBER

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 (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 Federal Form 4797)			9.	
10.	Other income (attach schedule)			10.	
11.	TOTAL INCOME – Add lines 3 through 10			11.	
12.	Compensation of officers (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 copy)	20a.			
20b.	Less depreciation claimed in Schedule A and elsewhere on return	20b.		20c.	
21.	Depletion			21.	
22.	Advertising			22.	
23.	Pension, profit-sharing plans, etc.			23.	
24.	Employee benefit programs			24.	
25.	Domestic production activities deduction			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 (line 11 less line 27 must agree with line 28, page 1 of the Unconsolidated Federal Form 1120, or the appropriate line item from the Federal Forms 1120-IC-DISC, 1120-FSC or 1120-A, whichever is applicable). (See instructions 8(b) and 16(c))			28.	
	NEW JERSEY ADJUSTMENTS – LINES 29 - 38 MUST BE COMPLETED ON THIS FORM				
29.	Interest on Federal, State, Municipal and other obligations not included in Item 5 above (see instruction 16(d))			29.	
30.	Related interest addback (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) Deduction for IRC Section 78 Gross-up not deducted at line 37 below			33a.	
	(b) Other deductions and additions. Explain on separate rider. (see instruction 16(h))			33b.	
	(c) Elimination of nonoperational activity (Schedule O, Part I)			33c.	
	(d) Interest and intangible expenses and costs addback (Schedule G, Part II)			33d.	
34.	Entire net income before net operating loss deduction and dividend exclusion (total of lines 28 through 33 inclusive)			34.	
35.	Net operating loss deduction from Form 500			35.	
36.	Entire Net Income before dividend exclusion (line 34 minus line 35)			36.	
37.	Dividend Exclusion from Schedule R, line 7. (see instruction 16(j))			37.	
38.	ENTIRE NET INCOME (line 36 minus line 37 – carry to page 1, line 1)			38.	

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NAME AS SHOWN ON RETURN	FEDERAL ID NUMBER

SCHEDULE A-1 NET OPERATING LOSS DEDUCTION AND CARRYOVER

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

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. Enter here and on Schedule A, line 2	8.	

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

1. Angel Investor Tax Credit from Form 321	1.	
2. Grow NJ Tax 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	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 OR b) Urban Enterprise Zone Investment Tax Credit from Form 301	19.	
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. Enter here and on page 1, line 10	24.	

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

NAME AS SHOWN ON RETURN	FEDERAL ID NUMBER

SCHEDULE A-4 SUMMARY SCHEDULE (See Instruction 20)

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

SCHEDULE A-5 FEDERAL IRC SECTION 199 ADJUSTMENT (See Instruction 21)

1. Federal Section 199 Domestic Production expensed 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.	

NAME AS SHOWN ON RETURN	FEDERAL ID NUMBER

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). Carry to page 1, line 13	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 2014	Year 2015	Year 2016	Year 2017 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.		
3. (a) Maximum exclusion amount	3a.	$1,000,000
(b) Subtract line 3a from line 1	3b.	
(c) Multiply line 3b by .0025	3c.	
(d) Multiply line 3c 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 3d or 4a, 4b, 4c, or 4d	5.	

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PART V ALTERNATIVE MINIMUM ASSESSMENT BASED UPON GROSS RECEIPTS

1. New Jersey Gross Receipts – 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 then go to line 4.		
3. (a) Maximum exclusion amount	3a.	$2,000,000
(b) Subtract line 3(a) from line 1	3b.	
(c) Multiply line 3b by .00125	3c.	
(d) Multiply line 3c 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 Receipts – amount from line 3d or 4a, 4b, 4c, or 4d	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 privilege periods. 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 12, page 1 of the CBT-100. If taxpayer is part of an affiliated group claiming the AMA Threshold Limit, enter zero on line 12 and go to Part VII	5.	

PART VII KEY CORPORATION ELECTION

1. Enter the name of the elected Key Corporation _____

2. Enter the FID Number of the Key Corporation _____

3. Enter the AMA tax from Part VI, line 5	3.	
4. Enter the CBT liability from CBT-100, page 1, line 11, or the minimum tax, whichever is greater	4.	
5. Excess AMA over CBT – line 3 minus line 4 (If less than zero, enter zero)	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. *Total intangible personal property* (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. *Total real and tangible personal property* (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) (a) Tax-exempt interest $ _____ (b) _____ (c) _____	
2. Federal income tax			
3. Excess of capital losses over capital gains			
4. Income subject to tax not recorded on books this year (itemize) _____ _____		8. Deductions in this tax return not charged against book income this year (itemize) (a) Depreciation $ _____ (b) Contributions Carryover $ _____ _____	
5. Expenses recorded on books this year not deducted in this return (itemize) (a) Depreciation $_____ (b) Contributions Carryover $_____ (c) Other (itemize) $_____		9. Total of lines 7 and 8	
6. Total of lines 1 through 5		10. Income (Item 28, Schedule A) – line 6 less 9	

NAME AS SHOWN ON RETURN	FEDERAL ID NUMBER

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

1. Balance at beginning of year		5. Distributions (a) Cash $ _____ (b) Stock $ _____ (c) Property $ _____	
2. Net income per books			
3. Other increases (itemize) _____ _____ _____ _____ _____		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 for 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	Percent of Stock Owned or Controlled	By Whom Controlled

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 NJSA 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 SS numbers of the licensed professionals in the PC. If the number of licensed professionals is greater than 2, complete Schedule PC-Per Capita Licensed Professional Fee. 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 of Schedule A. "Yes or No" _____.
   (b) If the answer is "No", set forth such items of gross income, the source, the deductions and the amount of foreign taxes paid thereon. Enter at line 33(b), Schedule A, the difference between the net of such income and the amount of foreign taxes paid thereon 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 Instruction 27)

(1) Name and Current Address of Officer	(2) Social Security Number	(3) Title	(4) Dates Employed in this position		(5) Percent 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 (enter 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	Federal ID Number	Relationship to Taxpayer	Amount Deducted

(a) Total amount of interest deducted	
(b) Less: Exceptions (see instruction 28)	( )
(c) Balance of interest deducted (carry to Schedule A, line 30)	

SCHEDULE G – PART II INTEREST EXPENSES AND COSTS AND INTANGIBLE EXPENSES AND COSTS (See Instruction 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	Federal ID Number	Relationship to Taxpayer	Type of Intangible Expense Deducted	Amount Deducted

(a) Total amount of intangible expenses and costs deducted	
(b) Less: Exceptions (see instruction 28)	( )
(c) Balance of intangible expenses and costs deducted (carry to Schedule A, line 33(d))	

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.

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SCHEDULE J

Parts I and II	ALL TAXPAYERS, REGARDLESS OF THE AMOUNT OF ENTIRE NET INCOME REPORTED ON SCHEDULE A, LINE 38, OF THE 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).

PART I ALL COMPANIES MUST ANSWER THE FOLLOWING QUESTIONS (See Instructions 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 Instructions 33A)

1. Receipts:	AMOUNTS (omit cents)
(a) From sales of tangible personal property shipped to points within New Jersey.	
(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)). Enter result in Line 1(h) and carry to Line 2, Page 1, of the CBT-100.	.

Complete by carrying the fraction to six (6) decimal places. Do not express as a percent. Example:

$\frac{123,456}{1,000,000}$ = .123456

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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

SCHEDULE P SUBSIDIARY INVESTMENT ANALYSIS (See Instruction 38)

NOTE: Taxpayers must hold at least 80% of the combined voting power of all classes of stock entitled to vote and at least 80% of the total number of shares of all other classes of stock, except non-voting stock which is limited and preferred as to dividends, for each subsidiary. Do not include advances to subsidiaries in book value.

(1) Name of Subsidiary	(2) Percentage of Interest		(3) Book Value (as reported in Schedule B)	(4) Dividend Income (as reported in Schedule A)
	Voting	Non-Voting		
Totals				

SCHEDULE P-1 PARTNERSHIP INVESTMENT ANALYSIS (See Instruction 39)

(1) Name of Partnership LLC, or Other Entity and Federal ID Number	(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 Taxpayer by Partnerships
			Limited Partner	General Partner	Flow Through	Separate Accounting	Yes	No	
			☐	☐			☐	☐	
			☐	☐			☐	☐	
			☐	☐			☐	☐	
			☐	☐			☐	☐	
Total Column 7									

SCHEDULE PC PER CAPITA LICENSED PROFESSIONAL FEE (See Instruction 40)

1 (a). Enter number of resident and non-resident professionals with physical nexus with New Jersey _____ x $150	1a.	
1(b). Enter number of non-resident professionals without physical nexus with New Jersey _____ x $150 x allocation factor of the PC	1b.	
1(c). Total Fee Due – Add lines 1(a) and line 1(b)	1c.	
2. Installment Payment – 50% of line 1(c)	2.	
3. Total Fee Due (line 1(c) plus line 2)	3.	
4. Less prior year 50% installment payment and credit (if applicable)	4.	( )
5. Balance of Fee Due (line 3 minus line 4). If the result is zero or above, enter this amount on page 1, line 17	5.	
6. Credit to next year's Professional Corporation Fee (if line 5 is below zero, enter the amount here)	6.	

SCHEDULE Q QUALIFIED SUBCHAPTER S SUBSIDIARIES (QSSS)

1. Does this corporation own any Qualified Subchapter S Subsidiaries? ..... Yes ☐ No ☐

   If yes, list all the QSSS's names, addresses, and FID#'s below. Attach additional rider if necessary. Separately note those subsidiaries that have made a New Jersey QSSS election and whose activities are included in this return.

SCHEDULE R DIVIDEND EXCLUSION (See Instruction 41)

1. Dividend income included in Schedule A	1.	
2. Less: Dividend Income – Schedule P, Column (4)	2.	( )
3. Balance (line 1 less line 2)	3.	
4. Less: Dividend income from investments where taxpayer owns less than 50% of voting stock and less than 50% of all other classes of stock	4.	( )
5. Balance (line 3 less line 4)	5.	
6. 50% of line 5	6.	
7. DIVIDEND EXCLUSION: Line 2 plus line 6 (Carry to Schedule A, line 37)	7.	

NAME AS SHOWN ON RETURN	FEDERAL ID NUMBER

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.	
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._____

Total line 11 (lines a, b, c, d and e) ..... 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. _____

Total line 12 (lines a, b, c, d, e and f) ..... 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 II(A) N.J. Depreciation on Recovery Property Placed in Service On or After January 1, 1981 and Prior to Taxpayers Fiscal or Calendar Accounting Periods Beginning On and After July 7, 1993.

(A) Description of Property	(B) Month, Day and Year placed in service*	(C) Use Federal basis	(D) Depreciation allowable in earlier years	(E) Method of figuring depreciation	(F) Life or rate	(G) N.J. depreciation computations
* Year placed in service acceptable for personal property only. DO NOT USE "VARIOUS" IN ANY COLUMN. Class Life Asset Depreciation Range (CLADR) System Depreciation – Attach Computations						
Total Column G						

INSTRUCTIONS

Column A – Do not classify as 3, 5, 10 or 15 year property. Classify consistent with Internal Revenue Code at December 31, 1980. Account for distributive share of partnership property and deductions separately. Do not include certain safe harbor lease property.

Column B – Clearly segregate property placed in service during each year. Depreciation on personal property is to be computed using the half-year convention such that one half year depreciation is to be claimed to the exclusion of any other depreciation convention allowable under the Internal Revenue Code at December 31, 1980 for property placed in service during the current year.

Column C – Basis is to be determined at the date property is placed in service and not as provided under the Internal Revenue Code at December 31, 1980. It is not to be restated where ACRS was accepted for certain property placed in service during 1981.

Column D – Depreciation allowable under the method adopted and consistently applied for property described. Do not adjust for the effect of any ACRS deducted on the New Jersey Corporation Business Tax Return for property placed in service during 1981.

Column E – Any method allowable under the Internal Revenue Code at December 31, 1980.

Column F – Any life or rate permissible under the Internal Revenue Code at December 31, 1980. (LIVES PERMISSIBLE UNDER THE IRS CODE AT DECEMBER 31, 1980 FREQUENTLY DIFFER FROM ACRS AND MACRS LIVES)

Column G – Consider any salvage value which was required to be considered under Internal Revenue Code at December 31, 1980. Do not claim depreciation in the year of disposal. Accumulated depreciation may not exceed accumulated ACRS and MACRS deductions over the life of the property and deductions for the final year or years are limited where ACRS was deducted on the New Jersey return for property placed in service during 1981.

NAME AS SHOWN ON RETURN	FEDERAL ID NUMBER

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

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

*Year placed in service acceptable for personal property only.

INSTRUCTIONS

Column A – Classify consistent with Internal Revenue Code.

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

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

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

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

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

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

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

NAME AS SHOWN ON RETURN	FEDERAL ID NUMBER

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

1. Total depreciation claimed in arriving at Schedule A, line 28 . . . . . 1. _____

2. Federal depreciation for assets placed in service after 1-1-98 . . . . . 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 1-1-98)

   (a) Total adjusted Federal depreciable basis as of 12-31-97 . . . . . a. _____

   (b) Excess book depreciable basis over Federal tax basis as of 12-31-97 . . . . . b. _____

   (c) Less accumulated Federal basis for all Single Asset Account property sold, retired or disposed of to date . . . . . c. _____

   (d) Total (line 4a plus line 4b less line 4c) . . . . . 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 1/1/98 (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)). Enter at line 32, Schedule A . . . . . 7. _____

State of New Jersey
Division of Taxation

CERTIFICATION OF INACTIVITY

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

Corporation Name	Federal ID Number

(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.

CBT-100-V **CORPORATION BUSINESS TAX – PAYMENT VOUCHER**

2017

For the period beginning _____, 20_____ and ending _____, 20_____

Federal Employer I.D. Number | Corporation Number

Corporation Name

Mailing Address

City | State | Zip Code

Payments should be made electronically. Refer to CBT-100 instruction 4 on where to file. If not possible, paper checks should be mailed to New Jersey Division of Taxation, PO Box 666, Trenton, NJ 08646-0666. Include the Federal ID# and tax year.

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

Enter amount of payment here:

$

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