

**FORM 336
2023**

**New Jersey Corporation Business Tax
Food Desert Relief Tax Credit**

Name as Shown on Return	Federal ID Number	Unitary ID Number, if applicable NU
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Combined Return Filers

☐ The taxpayer is included as a taxable member on a New Jersey combined return. See instructions.
 Fill in oval if member is **not** sharing its credit with other members of the group. ☐

Part I Qualifications

1. Has the taxpayer been approved by the New Jersey Economic Development Authority to receive a Food Desert Relief Tax Credit?..... ☐ YES ☐ NO

2. Has the taxpayer received a tax credit or credit transfer certificate issued by the New Jersey Division of Taxation? ☐ YES ☐ NO

Check the box to indicate a copy of the certificate has been submitted to the Division of Taxation.... ☐

NOTE: If the answer to question 1 or 2 is "NO," do not complete the rest of this form. The taxpayer is **not** eligible for this tax credit. Otherwise, go to Part II.

Part II Calculation of the Available Credit

3. Enter the approved amount as shown on the tax credit or credit transfer certificate for the current privilege period or tax year	3.	
4. Amount from line 3 _____ x 0.25.....	4.	
5. Food Desert Relief Tax Credit carried over from the prior privilege period or tax year.....	5.	
6. Total credit available (add lines 4 and 5)	6.	

Part III Calculation of the Allowable Credit Amount and Carryover
(Combined return filers DO NOT complete Part III. Continue with Part IV.)

7. Enter tax liability from page 1, line 2a of the CBT-100 or CBT-100S.....	7.	
8. Enter the required minimum tax liability (see instructions)	8.	
9. Subtract line 8 from line 7	9.	
10. Other tax credits used by taxpayer on current year's return (see instructions):		
(a) _____		
(b) _____		
(c) _____		
(d) _____ Total	10.	
11. Subtract line 10 from line 9. If zero or less, enter zero	11.	
12. Allowable credit for the current tax period. Enter the lesser of line 6 or line 11 here and on Schedule A-3, Part I of CBT-100 or CBT-100S.....	12.	
13. Amount of credit carryover to following year's return (subtract line 12 from line 6).....	13.	

Name as Shown on Return		Federal ID Number		Unitary ID Number, if applicable NU	
Part IV Calculation of Allowable Credit Amount and Carryover – Combined Return Filers ONLY					
Section A – ALL Combined Return Filers					
14. Enter the group tax liability from Schedule A, Section II, Part III, line 4a, column (c) of CBT-100U...				14.	
15. Enter the aggregate minimum tax of combined group members (see instructions)				15.	
16. Subtract line 15 from line 14.....				16.	
17. Other tax credits used by combined group on current year's return (see instructions):					
(a) _____					
(b) _____					
(c) _____					
(d) _____					
..... Total				17.	
18. Subtract line 17 from line 16. If zero or less, enter zero				18.	
19. Allowable credit for the current tax period. Enter the lesser of line 6 or line 18. If sharing , also enter in the member's column of Schedule A-3, Part I of the CBT-100U				19.	
If SHARING credit, complete line 20. If NOT sharing credit, skip line 20 and complete Section B.					
20. Amount of credit carryover to following year's return (subtract line 19 from line 6).....				20.	
Section B – Combined Return Filers NOT Sharing Credit					
21. a) Enter combined group tax liability from line 14		21a.			
b) Divide line 21a by the combined group allocation factor from Schedule J, line 9		21b.			
c) Member's share of combined group tax liability – Multiply line 21b by member's allocation factor from Schedule J, line 9		21c.			
22. Required minimum tax liability		22.		2,000	
23. Subtract line 22 from line 21c.		23.			
24. Other tax credits used by taxpayer on current year's return (see instructions):					
(a) _____					
(b) _____					
(c) _____					
(d) _____					
..... Total		24.			
25. Subtract line 24 from line 23. If zero or less, enter zero		25.			
26. Allowable credit for the current tax period. Enter the lesser of line 19 or line 25 here and in the member's column of Schedule A-3, Part I of the CBT-100U		26.			
27. Amount of credit carryover to following year's return (subtract line 26 from line 6).....		27.			

Instructions for Form 336

Food Desert Relief Tax Credit

Purpose of this Form

Form 336 must be completed by any taxpayer that claims a Food Desert Relief Tax Credit (N.J.S.A. 34:1B-303 et seq.) against the tax due pursuant to N.J.S.A. 54:10A-5. The credit is available for the first or second new supermarket or grocery store located in a designated food desert community. Credits that are awarded to eligible taxpayers are taken over a four-year period at the rate of 25% of the total amount of the credit each year beginning with the privilege period in which the store is opened for business. Credits that are sold by the New Jersey Economic Development Authority are taken in the privilege period purchased. If the taxpayer claims this credit on Form CBT-100, CBT-100U, or CBT-100S, a completed Form 336 must be included with the return to validate the claim.

The credit cannot reduce the tax liability below the statutory minimum tax. Credits that are awarded to eligible taxpayers can be carried over for up to 10 tax years. Credits sold by the New Jersey Economic Development Authority can be carried over for 7 years.

Parts III and IV are used to calculate the allowable credit and carryover. Taxpayers filing Forms CBT-100 or CBT-100S complete Part III and CBT-100U filers complete Part IV.

Combined Return Filers

If filing a combined return, this form must be completed by the member that earned (purchased) the credit. All combined return filers must check the combined return filers box at the top of the form and complete Part IV, Section A.

Members Opting Not to Share. In general, tax credits are earned by a member of the combined group and are shareable with the combined group. However, members are not required to share their credits. See N.J.S.A. 54:10A-4.6.i and TB-90(R), *Tax Credits and Combined Returns*. In addition to Section A, members that choose not to share must also complete Part IV, Section B and fill in the oval at the top of the form to indicate they are not sharing the credit.



Taxpayers must include the appropriate credit form in the year the credit was earned even if they are not claiming the credit on their tax return.

Part I – Qualifications

To be eligible for the tax credit, the answer to questions 1 and 2 must be “YES.” If the answer to question 1 or 2 is “NO,” the taxpayer is not entitled to the Food Desert Relief Tax Credit.

A copy of the tax credit certificate and a copy of the completed Form 336 must be submitted by mail to the New Jersey Division of Taxation, CBT Refunds/Tax Credits, PO Box 259, Trenton, NJ 08695-0259. Failure to submit this documentation by mail will result in the delay and/or denial of the tax credit claimed.

Part II – Calculation of Available Credit

Line 3 – Enter the amount of the approved Food Desert Relief Tax Credit that is applied to the privilege period covered by the Corporation Business Tax return.

Part III – Calculation of the Allowable Credit and Carryover (for CBT-100 and CBT-100S Filers only)

For CBT-100 and CBT-100S filers, the allowable Food Desert Relief Tax Credit is calculated in Part III. Combined return filers do not complete Part III, and must complete Part IV instead. The amount of this credit in addition to the amount of any other tax credits taken cannot exceed an amount that would reduce the total tax liability below the statutory minimum.

Line 8 – The minimum tax is assessed based on the New Jersey Gross Receipts as follows:

New Jersey Gross Receipts	CBT-100	CBT-100S
Less than \$100,000	\$500	\$375
\$100,000 or more but less than \$250,000	\$750	\$562
\$250,000 or more but less than \$500,000	\$1,000	\$750
\$500,000 or more but less than \$1,000,000	\$1,500	\$1,125
\$1,000,000 or more	\$2,000	\$1,500

If a taxpayer is filing a separate return and is a member of an affiliated or controlled group that has a total payroll of \$5,000,000 or more for the return period, the minimum tax is \$2,000. Tax periods of less than 12 months are subject to the higher minimum tax if the prorated total payroll exceeds \$416,667 per month. The minimum tax is \$2,000 for each member of a combined group that has nexus with New Jersey.

Line 10 – Taxpayers claiming multiple credits must list any credits already applied to the tax liability to ensure accuracy of the calculation for maximum credit allowable.

Part IV – Calculation of the Allowable Credit Amount and Carryover for Combined Return Filers

For CBT-100U filers, the total and allowable Food Desert Relief Tax Credit for the current year is calculated in Part IV. All combined return filers must complete Section A. Members that choose not to share their credit must also complete Section B.

Section A – To be completed by ALL combined return filers

This section calculates the amount of credit allowable for the group. If a member chooses not to share their credit with the group, Section A must still be completed to ensure the credit allowed for the member does not exceed the amount that would otherwise be allowed against the group tax liability.

The amount of the credit calculated in this section cannot reduce the tax liability to an amount less than the aggregate statutory minimum tax of the group members.

Line 15 – Multiply the number of taxable group members by \$2,000 and enter the result.

Line 17 – Combined groups claiming multiple credits must list any credits already applied to the group tax liability to ensure accuracy of the calculation for maximum credit allowable.

Section B

This section is used to calculate the amount of credit allowable for members that choose not to share their credit with the group. Section B is completed based on the member's share of the group tax liability. The amount of the credit calculated in this section cannot reduce the tax liability to an amount less than \$2,000. The amount of the credit is also limited to the amount that would otherwise be allowed against the group tax liability if the member had been sharing the credit.

Line 24 – Members claiming multiple credits must list any credits already applied to the member's tax liability to ensure accuracy of the calculation for maximum credit allowable.