

CAUTION

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

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

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

New Jersey Corporation Business Tax Unitary Return For Tax Years Ending On or After July 31, 2021, Through June 30, 2022

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

Unitary ID Number NU, Managerial Member's FEIN, Unitary Group Name, Managerial Member Name, Mailing Address, City, State, ZIP Code, Business Contact Name, Email, Phone Number, Check if combined group is claiming P.L. 86-272

Table with 18 rows and 2 columns. Row 1: Total Amount of Tax of Combined Group. Row 2: Total Tax Credits Used by Combined Group. Row 3: TOTAL COMBINED GROUP CBT TAX LIABILITY. Row 4: Total surtax on taxable net income of Combined Group Members. Row 5: Total Combined Group Tax Due. Row 6: Installment Payments. Row 7: Professional Corporation Fees. Row 8: TOTAL TAX AND PROFESSIONAL CORPORATION FEES. Row 9: Payments and Credits. Row 10: Payments made by partnerships on behalf of member. Row 11: Total Refundable Tax Credits. Row 12: Total Payments and Credits. Row 13: Balance of Tax Due. Row 14: Penalty and Interest Due. Row 15: Total Balance Due. Row 16: Amount Overpaid. Row 17: Amount of line 16 to be Refunded. Row 18: Amount of line 16 to be Credited to 2022 Tax Return.

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. I understand that pursuant to N.J.S.A. 54:10A-14(a), I must include copies of the federal return(s), forms, and schedules with my New Jersey return. If prepared by a person other than the managerial member, this declaration is based on all information of which the preparer has any knowledge. (Date) (Signature of Duly Authorized Officer of Managerial Member) (Title) (Date) (Signature of Individual Preparing Return) (Address) (Preparer's ID Number) (Name of Tax Preparer's Employer) (Address) (Employer's ID Number)

Members and Affiliates Schedule — List all members of the combined group

		Managerial Member (1)	Member 2...
Unitary ID Number		NU	NU
Enter total number of members in the group			
Enter number of taxable group members			
Enter number of nontaxable group members			
Enter number of related parties or affiliates that are not included in the combined return			
Member Name			
Member FEIN			
Member's NJ Corporation Number			
Date Member Joined Combined Group			
Date Member Left Combined Group			
State/Territory or Country of Incorporation			
Location of the actual seat of management or control of the corporation			
Federal Business Activity Code			
Type of business			
Principal products handled			
Date Authorized to do Business in New Jersey			
If the answer to any of the following questions for a member is "yes," check the box in the appropriate member column.			
1. Is member inactive? If yes, complete Schedule I.		<input type="checkbox"/>	<input type="checkbox"/>
2. Does member have nexus with New Jersey?		<input type="checkbox"/>	<input type="checkbox"/>
3. Is member a banking corporation?		<input type="checkbox"/>	<input type="checkbox"/>
4. Is member a financial corporation? (See instructions.)		<input type="checkbox"/>	<input type="checkbox"/>
5. Is this corporation a Professional Corporation (PC) formed pursuant to <u>N.J.S.A. 14A:17-1</u> et seq. or any similar law from a possession or territory of the United States, a state, or political subdivision thereof?		<input type="checkbox"/>	<input type="checkbox"/>
6. Is the member a New Jersey S Corporation or Qualified Subchapter S Subsidiary		<input type="checkbox"/>	<input type="checkbox"/>
7. Is member a combinable captive insurance company?		<input type="checkbox"/>	<input type="checkbox"/>
8. Is member an owner of a disregarded entity? If yes, attach a rider detailing ownership.		<input type="checkbox"/>	<input type="checkbox"/>
9. Is member a licensee under the Casino Control Act?		<input type="checkbox"/>	<input type="checkbox"/>
10. Does the member own beneficially, or control, a majority of the stock of any corporation not included as a member of the combined group or 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? Check the box in the member column and enclose 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.		<input type="checkbox"/>	<input type="checkbox"/>

Schedule A

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

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

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

PART II – New Jersey Modifications to Entire Net Income

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

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

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

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

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

Schedule A-2

Cost of Goods Sold (See Instructions)

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

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

REFERENCED ONLY

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

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

PART I – Credits Used Against Liability

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

PART II – Refundable Tax Credits

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

Schedule A-4 Summary Schedule (See Instructions)

	Group Combined	Managerial Member (1)	Member 2...
Unitary ID Number	NU	NU	NU
Member FEIN	NU		
Member Name			
PNOL Deduction Carryover			
1. Form 500U, Section A, line 6 minus line 8b (for group) or line 6 minus line 8a (for members).....	1. XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Post Allocation NOL Carryover			
2. Form 500U, Section B, line 6 minus lines 10 and 12 of the member's column.....	2. XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Interest and Intangible Costs and Expenses			
3. Schedule G, Part I, line b.....	3. XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
4. Schedule G, Part II, line b.....	4. XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Schedule J Information			
5. Reserved for future use.....	5. XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
6. Reserved for future use.....	6. XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
7. Reserved for future use.....	7. XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
8. Schedule J, line 6c.....	8. XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
9. Schedule J, line 7c.....	9. XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
10. Schedule J, line 9.....	10. XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Net Operational Income Information			
11. Schedule O, Part III, line 31.....	11. XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Dividend Exclusion Information			
12. Schedule R, line 6.....	12. XXXXXXXXXXXXXXXX		
13. Schedule R, line 8.....	13. XXXXXXXXXXXXXXXX		
14. Schedule R, line 10.....	14. XXXXXXXXXXXXXXXX		

REFERRED ONLY

Schedule A-5 Computation of Group and Member Surtax

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

PART I – Combined Group Surtax

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

PART II – Member’s Surtax

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

REVIEW ONLY

Schedule CG

Reconciliation With Consolidated Group

Section A – Federal Consolidated Group

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

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

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

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

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

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

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

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

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

Section D – Adjustments to Federal Taxable Income

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

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

Schedule F

Managerial Member 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.

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	
					XXXXXXXXXXXXXXXXXXXXXX
					XXXXXXXXXXXXXXXXXXXXXX
					XXXXXXXXXXXXXXXXXXXXXX
					XXXXXXXXXXXXXXXXXXXXXX
					XXXXXXXXXXXXXXXXXXXXXX
					XXXXXXXXXXXXXXXXXXXXXX
					XXXXXXXXXXXXXXXXXXXXXX
					XXXXXXXXXXXXXXXXXXXXXX
1. Total compensation of officers.....					XXXXXXXXXXXXXXXXXXXXXX
2. Less: Compensation of officers claimed elsewhere on the return.....					XXXXXXXXXXXXXXXXXXXXXX
3 Balance of compensation of officers					XXXXXXXXXXXXXXXXXXXXXX

REFERENTIAL ONLY

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

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

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

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

Schedule H

Taxes (See Instructions)

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

Managerial Member (1)

Unitary ID Number **NU**

Member FEIN

Member Name

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

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

Member 2...

Unitary ID Number **NU**

Member FEIN

Member Name

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

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

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

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

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

NOTE: Airlines and transportation companies, see instructions.

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

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

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

Affiliated Group Return

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

Is 50% or more of the group's income derived from transportation of freight by air or ground?..... Yes OR No

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

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		
		XXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXX
		XXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXX
		XXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXX
		XXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXX
		XXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXX
		XXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXX
		XXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXX
		XXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXX
		XXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXX
		XXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXX
		XXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXX
		XXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXX
		XXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXX
		XXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXX
		XXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXX
		XXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXX
		XXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXX
		XXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXX
Member's Total Deposit Balances or Receipts.....		XXXXXXXXXXXXXXXXXXXXXXXXXX	
Member's Total Percentages.....			XXXXXXXXXXXXXXXXXXXXXXXXXX

Member 2...

Unitary ID Number **NU**

Member FEIN

Member Name

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

Schedule P-1 Partnership Investment Analysis (See Instructions)

Managerial Member (1)

Unitary ID Number **NU**

Member FEIN

Member Name

PART I – Partnership Information

(1) Partnership, LLC, or Other Entity Information		(2) Date and State Where Organized	(3) Percentage of Ownership	(4)		(5) Tax Accounting Method		(6) New Jersey Nexus		(7) Tax Payments Made on Behalf of Member by Partnerships
Name	Federal ID Number			Limited Partner	General Partner	Flow Through	Separate Accounting*	Yes	No	
										XXXXXXXXXXXXXXXXXX
										XXXXXXXXXXXXXXXXXX
										XXXXXXXXXXXXXXXXXX
										XXXXXXXXXXXXXXXXXX
										XXXXXXXXXXXXXXXXXX
Enter total of column 7 here and on page 1, line 10										XXXXXXXXXXXXXXXXXX

*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.	XXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXX
2.	XXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXX
3.	XXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXX
4.	Total column 2. Enter amount here and Schedule A, Part II, line 17b		XXXXXXXXXXXXXXXXXXXX
5.	Total column 4. Enter amount here and Schedule A, Part III, line 3b		XXXXXXXXXXXXXXXXXXXX

If additional space is needed, include a rider.

Member 2...

Unitary ID Number **NU**

Member FEIN

Member Name

PART I – Partnership Information

(1) Partnership, LLC, or Other Entity Information		(2) Date and State Where Organized	(3) Percentage of Ownership	(4)		(5) Tax Accounting Method		(6) New Jersey Nexus		(7) Tax Payments Made on Behalf of Member by Partnerships
Name	Federal ID Number			Limited Partner	General Partner	Flow Through	Separate Accounting*	Yes	No	
										XXXXXXXXXXXXXXXXXX
										XXXXXXXXXXXXXXXXXX
										XXXXXXXXXXXXXXXXXX
										XXXXXXXXXXXXXXXXXX
										XXXXXXXXXXXXXXXXXX
Enter total of column 7 here and on page 1, line 10										XXXXXXXXXXXXXXXXXX

*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.	XXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXX
2.	XXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXX
3.	XXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXX
4.	Total column 2. Enter amount here and Schedule A, Part II, line 17b		XXXXXXXXXXXXXXXXXXXX
5.	Total column 4. Enter amount here and Schedule A, Part III, line 3b		XXXXXXXXXXXXXXXXXXXX

If additional space is needed, include a rider.

Schedule PC

Per Capita Licensed Professional Fee

Read the Instructions Before Completing This Form

	Group Combined	Managerial Member (1)	Member 2...
Unitary ID Number	NU	NU	NU
Member FEIN	NU		
Member Name			
How many licensed professionals are owners, shareholders, and/or employees from this Professional Corporation (PC) as of the first day of the privilege period?		XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX

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

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

REFERENCE ONLY

Schedule R Dividend Exclusion (See instructions)

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

REFLECT ONLY

Schedule S Depreciation and Safe Harbor Leasing

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

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. XXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXX
9. Special Depreciation Allowance from line 2 above.....	9. XXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXX
10. Distributive share of the special depreciation allowance from a partnership.....	10. XXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXX
11. Distributive share of ACRS, MACRS, and other depreciation from a partnership.....	11. XXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXX
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. XXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXX
(b) Rent.....	12b. XXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXX
(c) Amortization of Transactional Costs.....	12c. XXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXX
(d) Other Deductions	12d. XXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXX
13. IRC § 179 depreciation in excess of New Jersey allowable deduction	13. XXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXX
14. Other additions (include an explanation/reconciliation).....	14. XXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXX
15. Total lines 8 through 14	15. XXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXX

Deductions

16. New Jersey depreciation (see instruction).....	16. XXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXX
17. Recomputed depreciation attributable to distributive share of recovery property from a partnership	17. XXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXX
18. Any income included in the return with respect to property solely as a result of an IRC § 168(f)(s) election.....	18. XXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXX
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. XXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXX
20. Excess of accumulated ACRS, MACRS, or bonus depreciation over accumulated New Jersey depreciation on physical disposal of recovery property (include computations)	20. XXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXX
21. Other deductions (include an explanation/reconciliation).....	21. XXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXX
22. Total lines 16 through 21	22. XXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXX
23. ADJUSTMENT – Subtract line 22 from line 15 (If line 23 is positive, enter at Schedule A, Part II, line 9. If line 23 is negative, enter as a positive number at Schedule A, Part II, line 12).....	23. XXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXX

Form 500U

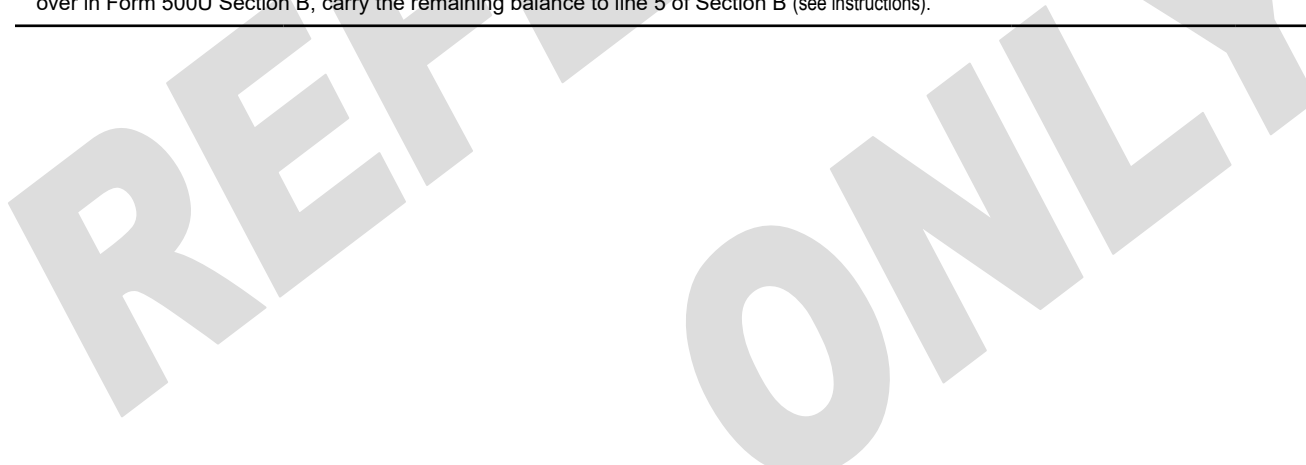
Computation of Prior Net Operating Loss Conversion Carryover (PNOL) and Post Allocation Net Operating Loss (NOL) Deductions

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

Section A – Computation of Prior Net Operating Losses (PNOL) Deduction from periods ending PRIOR to July 31, 2019
 Complete this section only if the allocated entire net income/(loss) from Schedule A, Part II, line 22, column (a) is positive (income).

Are ANY members using a Prior Net Operating Loss (PNOL) Conversion Carryover? No – Check the box in the group combined column. Enter zero on Section C, line 1 and continue with Section B. Yes – Check the box for each member that is NOT using a PNOL Conversion Carryover. For every member USING a PNOL Conversion Carryover, continue with Section A, line 1.		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
1. Prior Net Operating Loss Conversion Carryover (PNOL) – Enter the amount from Form 500U-P, Part II, line 21	1.	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	
2. Enter the portion of line 1 previously deducted (see instructions)	2.	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	
3. Enter the portion of line 1 that expired.....	3.	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	
4. Enter the portion of line 1 that is used on current period Schedule X ..	4.	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	
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.	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	
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.	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	
7. a. Enter the amount from Schedule A, Part II, line 20, column (a)	7a.	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	
b. Multiply line 7a by the member’s allocation factor from Schedule J, line 9, and enter the result	7b.	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	
8. a. Current tax year’s PNOL deduction – Enter the lesser of line 6 or line 7b here and on line 8 of Section B.....	8a.	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	
b. Group Total – Enter the total of line 8a member columns here and on line 1 of Section C	8b.	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	

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



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

	Group Combined	Managerial Member (1)	Member 2...
1. Post Allocation Net Operating Loss Carryover – Enter the amount from Form 500U-PA, line 21	1. XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
2. Enter the portion of line 1 previously deducted (see instructions).....	2. XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
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. XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
5. Enter the amount of any adjustments required under provisions of the federal Internal Revenue Code (see instructions).....	5. XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
6. Post Allocation NOL Available – Subtract lines 2, 3, 4, and 5 from line 1 (if zero or less, enter zero) (see instructions) (include rider detailing any adjustments).	6. XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
7. a. Enter the amount from Schedule A, Part II, line 20, column (a)	7a. XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
b. Multiply line 7a by the member's allocation factor from Schedule J, line 9, and enter the result	7b.	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
8. Enter the PNOL claimed on line 8a, Section A	8.	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
9. Taxable Net Income subject to Post-Allocation Net Operating Loss (NOL) deduction by member – Subtract line 8 from line 7b	9.	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
10. Amount of member's current year NOL. Enter the lesser of line 6 or line 9 (see instruction).....	10.	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
11. Post-Allocation Net Operating Loss carryover available for sharing – Subtract line 10 from line 6 (see instructions).....	11.	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
12. Amount of NOL carryover shared with other taxable members (cannot exceed line 11)(see instructions)*	12.	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
13. Amount of NOL carryover received from other taxable members (cannot exceed line 9 less line 10)(see instruction)*	13.	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
14. Current tax year's NOL carryover deduction – Add line 10 and line 13 (total cannot exceed line 9)(see instruction) Enter the combined group total on line 2 of Section C	14. XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX

*If members share/receive post-allocation net operating losses with each other, include a rider detailing the transactions. A taxpayer cannot share NOLs from separate activities independent of the group.

Section C – Total Net Operating Loss Deduction

1. Current tax year's PNOL deduction (from Section A, line 8b).....	1. XX
2. Current tax year's NOL deduction (from the combined group column of Section B, line 14)	2. XX
3. Total Net Operating Losses used in current tax year – Add lines 1 and 2. Enter here and on Schedule A, Part II, line 23	3. XX



Form 500U-P Prior Net Operating Loss Carryovers (PNOL) For Tax Periods Ending PRIOR TO July 31, 2019

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

PART I

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

PART II

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

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

Form 500U-PA

Post Allocation Net Operating Loss Carryovers (NOL) For Tax Periods Ending ON AND AFTER July 31, 2019

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

PART I

Enter the date on which the member entered the group

PART II

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