

Schedule N
(11-21)

Nexus – Immune Activity Declaration

For tax year beginning _____, _____ and ending _____, _____

Corporation Name

Federal ID Number

Unitary ID Number, if applicable

NU

Read the instructions before completing this schedule.

During the period covered by this return, was this corporation:

Yes No (1) A member of a combined group that files a New Jersey combined return?

Did this corporation (member), during the period covered by this return, perform any of the following activities in New Jersey:

Yes No (2) Own, lease, or rent any real property in New Jersey?

Yes No (3) Lease tangible property to others for use in New Jersey?

Yes No (4) Own or lease vehicles registered in New Jersey that are provided to people who are not sales people?

Yes No (5) Own, lease, or rent any type of property located in New Jersey (consignments, inventory, drop shipments, or like transactions)?

Yes No (6) License the use of any intangible rights from which royalties, licensing fees, etc., are derived from the use of these rights in New Jersey (e.g., without limitations, software licenses, trademarks)?

Yes No (7) Solicit in New Jersey for services through the use of employees, officers, agents, and/or independent contractors or representatives?

Yes No (8) Perform any type of service in New Jersey (other than solicitation) such as constructing, erecting, installing, repairing, consulting, training, conducting seminars or meetings, or administering credit investigations through the use of employees, agents, subcontractors, and/or independent contractors or representatives?

Yes No (9) Provide any technical assistance or expertise that is performed in New Jersey through the use of employees, agents, subcontractors, and/or independent contractors or representatives?

Yes No (10) Perform any detail work in New Jersey without limitations such as taking inventory, stocking shelves, maintaining displays, arranging delivery through the use of employees, agents, subcontractors, and/or independent contractors or representatives?

Yes No (11) Carry goods, merchandise, inventory, or other property including samples into New Jersey for direct sale to customers in New Jersey?

Yes No (12) Pick up and/or replace damaged, returned, or repossessed goods from New Jersey customers with company-owned vehicles or through contract carriers?

Yes No (13) Pick up or deliver to points in New Jersey with company-owned vehicles or through contract carriers for any other company other than itself?

Yes No (14) Provide any type of maintenance program that is performed in New Jersey by either this entity or an independent contractor?

Yes No (15) Have sales representatives who have the authority to accept or approve sales orders from customers located in New Jersey in which acceptance/approval takes place in New Jersey and not from an out-of-State location?

Yes No (16) Have employees, independent contractors, or representatives with in-home offices in New Jersey for which they are reimbursed for expenses other than telephone or travel or have employees working from home telecommuting on a regular basis for the convenience of the taxpayer?

Yes No (17) Own an interest in either a partnership or LLC doing business in New Jersey? If yes, identify the name and address of the partnership or LLC.

Yes No (18) Secure deposits for sales or payment for sales and/or deliveries?

Yes No (19) Allow catalog or online sales to be returned or picked up at an in-store location of a related or affiliated company?

Yes No (20) Collect delinquent accounts directly or indirectly or repossess property?

Yes No (21) Maintain a display at a single location for more than two weeks?

Affirmation of information by an officer/responsible individual

I hereby certify that this schedule, including any accompanying riders, is to the best of my knowledge a true, correct, and complete report.

Name: _____

Title: _____

Signature: _____

Date: _____

Questions or inquiries can be directed to the Nexus Audit Group at (609) 984-5749

Purpose of Schedule

This schedule must be completed annually and be made part of the Corporation Business Tax return (Form CBT-100, CBT-100U, or CBT-100S) filed by any **foreign** corporation seeking to claim immunity from income taxation pursuant to Public Law 86-272, 73 Stat. 555, USC § 381 and pay the minimum tax prescribed under N.J.S.A. 54:10A-5(e). This schedule is not to be filed by corporations incorporated under the laws of the State of New Jersey.

Combined Return Filers. If one member in the combined group has nexus and sufficient activities in New Jersey to be taxed based on income, no member that has nexus with New Jersey may claim P.L. 86-272 protection.

Instructions

- 1) If the answer to **any** question is "Yes," the corporation will be required to apportion net income to New Jersey and determine the amount of tax on its New Jersey corporation apportioned income. The corporation will pay this tax or the minimum tax, whichever is greater.
- 2) If the answers to **all** questions are "No," this schedule can be included with the New Jersey Corporation Business Tax return to claim immunity from tax on its net income. The corporation will pay only the minimum tax.

Corporations using this schedule must complete the New Jersey Corporation Business Tax return in full.