

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.

2023
CBT-100U

DO NOT MAIL THIS FORM

New Jersey Corporation Business Tax Unitary Return For Tax Years Ending On or After July 31, 2023, Through June 30, 2024

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

Unitary ID Number NU			Managerial Member's FEIN		
Unitary Group Name			Managerial Member Name		
Mailing Address			Mailing Address		
City	State	ZIP Code	City	State	ZIP Code
Check if this is an amended return: <input type="checkbox"/> Amended Enter Amended code: <input type="checkbox"/> <input type="checkbox"/> If code 10, enter reason: _____			Business Contact Name _____		
Check applicable filing method (see instructions)			Email _____		
Default <input type="checkbox"/> Water's-Edge	Election <input type="checkbox"/> Affiliated Group	<input type="checkbox"/> World-Wide	Phone Number (_____) _____		
Election Period _____ of 6			Check if combined group is claiming P.L. 86-272 (see instructions): <input type="checkbox"/>		

1. Total Amount of Tax of Combined Group – Enter the greater of line 4a or line 4b, of Schedule A, Section II, Part III	1.	XXXXXXXXXXXXXXXXXXXXXX
2. Total Tax Credits Used by Combined Group – Enter amount from Group Combined Total column of Schedule A-3, Part I, line 30	2.	XXXXXXXXXXXXXXXXXXXXXX
3. Total Combined Group CBT Tax Liability – Subtract line 2 from line 1	3.	XXXXXXXXXXXXXXXXXXXXXX
4. Total surtax on taxable net income of Combined Group Members – Enter amount from Group Combined Total column of Schedule A, Section II, Part III, line 7. For tax years beginning on or after January 1, 2024, the surtax expired.	4.	XXXXXXXXXXXXXXXXXXXXXX
5. Total Combined Group Tax Due – Add line 3 and line 4	5.	XXXXXXXXXXXXXXXXXXXXXX
6. a. Enter the number of entities with nexus included in this return	6a.	XXXXXXXXXXXXXXXXXXXXXX
b. Multiply line 6a by \$1,500	6b.	XXXXXXXXXXXXXXXXXXXXXX
c. Installment payment – Only applies if line 5 is less than or equal to line 6b (see instructions)	6c.	XXXXXXXXXXXXXXXXXXXXXX
7. Professional Corporation Fees (from Group Combined Total column of Schedule PC, line 9)	7.	XXXXXXXXXXXXXXXXXXXXXX
8. TOTAL TAX AND PROFESSIONAL CORPORATION FEES – Add lines 5, 6c, and 7	8.	XXXXXXXXXXXXXXXXXXXXXX
9. Payments and Credits (see instructions)	9.	XXXXXXXXXXXXXXXXXXXXXX
10. Payments made by partnerships on behalf of member (see instructions)(include copies of all NJK-1s)	10.	XXXXXXXXXXXXXXXXXXXXXX
11. a. Total Refundable Tax Credit to be refunded to individual members (see instructions)	11a.	XXXXXXXXXXXXXXXXXXXXXX
b. Balance of Refundable Tax Credit to be applied to the group (see instructions)	11b.	XXXXXXXXXXXXXXXXXXXXXX
12. Total Payments and Credits – Add lines 9, 10, and 11b	12.	XXXXXXXXXXXXXXXXXXXXXX
13. Balance of Tax Due – If line 12 is less than line 8, subtract line 12 from line 8	13.	XXXXXXXXXXXXXXXXXXXXXX
14. Penalty and Interest Due (see instructions)	14.	XXXXXXXXXXXXXXXXXXXXXX
15. Total Balance Due – Add line 13 and line 14	15.	XXXXXXXXXXXXXXXXXXXXXX
16. Amount Overpaid – If line 12 is greater than the sum of lines 8 and 14, subtract lines 8 and 14 from line 12.	16.	XXXXXXXXXXXXXXXXXXXXXX
17. Amount of line 16 to be Refunded	17.	XXXXXXXXXXXXXXXXXXXXXX
18. Amount of line 16 to be Credited to 2024 Tax Return	18.	XXXXXXXXXXXXXXXXXXXXXX

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) and N.J.A.C. 18:7-11.17A, 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)

Unitary ID Number NU	Unitary Group Name
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Members and Affiliates Schedule

Part I – Summary of Members

1. Total number of members in the group.....		3. Total number of nontaxable group members.....	
2. Total number of taxable group members.....		4. Total number of related parties or affiliates that are not included in the combined return .	

Part II – Member Information

List all the entities included on this combined return. For each member, enter the corporation name, federal employer identification number (FEIN), and check any applicable boxes.

	Member Name	Member FEIN	Entity Type (see instructions)	Owns a Disregarded Entity	Nexus With New Jersey	Inactive	Professional Corporation
1.				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2.				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3.				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4.				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5.				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
6.				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
7.				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
8.				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
9.				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
10.				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
11.				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
12.				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
13.				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
14.				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
15.				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
16.				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
17.				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
18.				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
19.				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
20.				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Unitary ID Number NU	Unitary Group Name
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Part III – Members that Joined the Group – Provide the following information for any entity that joined an existing combined group during this reporting period. If the new member has an overpayment from a previously filed return or made payments under its own account, follow the instructions on the Division’s website for [Transferring Member’s Overpayment/Estimated Payments](#). **Note:** If this is the first privilege period of the combined group, do not enter members here.

	Member Name	Member FEIN	Date Joined Group
1.			
2.			
3.			
4.			
5.			

Part IV – Members that Left the Group – Provide the information on any member that left the combined group during this reporting period. If the member was sold or merged, complete Section A. If the member left for any other reason, complete Section B and provide a reason code for the departure. If the reason code is “3,” include an explanation on a rider.

Section A

Member that was sold/merged		Entity to which member was sold/merged		
	Name	FEIN	Name	Date of Sale/Merger
1.				
2.				
3.				
4.				
5.				

Section B

	Member Name	Member FEIN	Date of Departure from Group	Reason Code*
1.				
2.				
3.				
4.				
5.				

*Reason Codes: 1. Dissolved; 2. Filing as a Separate Entity; 3. Other (provide an explanation on a rider)

Part V – Excluded Affiliated/Related Company Information – Provide the following details about entities that have been excluded from the combined group during this reporting period.

	Name	FEIN	Exclusion Code*
1.			
2.			
3.			
4.			
5.			

*Exclusion Codes: 1. Nonunitary; 2. Statutorily Not Includible (provide an explanation on a rider); 3. Exempt from Corporation Business Tax Act; 4. 80/20 Exclusion; 5. Other (provide an explanation on a rider)

Unitary ID Number NU	Unitary Group Name
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Part VI – 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. Cannabis licensees see instructions.

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

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

Unitary ID Number

NU

Unitary Group Name

Section I – Members

Part II – New Jersey Modifications to Entire Net Income

	Member	Member	Member	Member	Member	Member	Member
FEIN							
1. a. Taxable income/(loss) from Schedule A, Section I, Part I, line 28	1a. XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
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. XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
c. Taxable income/(loss) of combined group.....	1c.						
Additions							
2. Income of a non-U.S. corporation member (world-wide filers only).....	2. XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
3. Other federally exempt income.....	3. XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
4. Interest on federal, state, municipal, and other obligations.....	4. XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
5. New Jersey State and other states' taxes deducted in line 1c (see instructions).....	5. XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
6. Depreciation modification being added to income (from Schedule S).....	6. XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
7. Other additions. Explain on separate rider (see instructions).....	7. XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
8. Taxable income/(loss).....	8.						
Deductions							
9. Dividend Exclusion (from Schedule R, line 9).....	9.						
10. Depreciation modification being subtracted from income (from Schedule S).....	10. XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
11. Previously Taxed Dividends (from Schedule PT).....	11. XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
12. International Banking Facility Deduction (IBF).....	12.						
13. I.R.C. § 78 Gross-up (not deducted/subtracted elsewhere).....	13. XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
14. a. Elimination of nonoperational activity (from Schedule O, Part I).....	14a. XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
b. Elimination of nonunitary partnership activity.....	14b.						
15. Net Deferred Tax Liability Deduction.....	15.						
16. Cannabis Licensee Deduction.....	16. XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
17. Other deductions. Explain on separate rider (see instructions).....	17. XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
18. Total deductions.....	18.						
Taxable Net Income/(Loss) Calculation							
19. Entire net income/(loss) for New Jersey purposes.....	19.						
20. Allocation factor.....	20.						
21. Allocated entire net income.....	21.						
22. Allocated entire net income from Schedule X – Enter line 19 from Schedule X.....	22. XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
23. Allocated entire net income/(loss) before net operating loss deductions.....	23.						
24. Net Operating Loss Deduction.....	24.						
25. Combined Group Taxable Net Income.....	25.						

Unitary ID Number

NU

Unitary Group Name

Section I – Members

Part III – Calculation of Group Tax and Surtax

	Member	Member	Member	Member	Member	Member	Member
FEIN							
1. Combined Group Taxable Net Income/(Loss)	1.						
2. a. New Jersey nonoperational income from Schedule O, Part III.....	2a.	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
b. Nonunitary partnership income	2b.						
3. Tax Base	3.						
4. a. Amount of Tax	4a.						
b. Multiply \$2,000 by the number of taxable members	4b.						
5. Surtax	5.						
6. Pass-Through Business Alternative Income Tax Credit from Form 329, line 44d (see instructions)(amount entered cannot be more than amount on line 5).....	6.	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
7. Balance of surtax.....	7.						

REFERENCED ONLY

Unitary ID Number

NU

Unitary Group Name

Schedule A

Calculation of New Jersey Taxable Net Income (See instructions)

Section II – Totals

Part I – Computation of Entire Net Income (All data must match the federal return that was filed or that would have been filed. Cannabis Licensees see instructions for more information.)

	(a) Total Before Eliminations and Adjustments	(b) Eliminations and Adjustments (attach explanation)	(c) Group Combined Total
Income			
1. a. Gross receipts or sales everywhere	1a. XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
b. Less: returns and allowances	1b. XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
c. Balance – Subtract line 1b from line 1a.....	1c. XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
2. Less: Cost of goods sold (from Schedule A-2, Section II, line 8).....	2. XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
3. Gross profit – Subtract line 2 from line 1c	3. XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
4. Dividends and other inclusions.....	4. XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
5. Interest.....	5. XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
6. Gross rents.....	6. XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
7. Gross royalties.....	7. XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
8. Capital gain net income (include a copy of federal Schedule D) ..	8. XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
9. Net gain or (loss) (from federal Form 4797, include a copy).....	9. XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
10. Other income (see instructions) (include schedule(s)).....	10. XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
11. Total Income – Add lines 3 through 10.....	11. XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Deductions			
12. Compensation of officers (from Schedule F)	12. XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
13. Salaries and wages (less employment credits).....	13. XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
14. Repairs (Do not include capital expenditures)	14. XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
15. Bad debts	15. XXXXXXXXXXXX		XXXXXXXXXXXX
16. Rents	16. XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
17. Taxes and licenses	17. XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
18. Interest (see instructions).....	18. XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
19. Charitable contributions (see instructions)	19. XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
20. Depreciation (from federal Form 4562, include a copy) less depreciation claimed elsewhere on return.....	20. XXXXXXXXXXXX		XXXXXXXXXXXX
21. Depletion	21. XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
22. Advertising.....	22. XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
23. Pension, profit-sharing plans, etc.	23. XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
24. Employee benefit programs.....	24. XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
25. Energy efficient commercial buildings deduction (from federal Form 7205, include a copy).....	25. XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
26. Other deductions (attach schedule).....	26. XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
27. Total Deductions - Add lines 12 through 26.....	27. XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
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. XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX

Unitary ID Number

NU

Unitary Group Name

Section II – Totals

Part II – New Jersey Modifications to Entire Net Income

		(a) Total Before Eliminations and Adjustments	(b) Eliminations and Adjustments (attach explanation)	(c) Group Combined Total
1. a. Taxable income/(loss) from Schedule A, Section II, Part I, line 28 ...	1a.	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
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.	XXXXXXXXXX		XXXXXXXXXX
c. Taxable income/(loss) of combined group – Subtract line 1b from line 1a in column (c).....	1c.			XXXXXXXXXX
Additions				
2. Income of a non-U.S. corporation member (world-wide filers only).....	2.	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
3. Other federally exempt income.....	3.	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
4. Interest on federal, state, municipal, and other obligations	4.	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
5. New Jersey State and other states' taxes deducted in line 1c (see instructions).....	5.	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
6. Depreciation modification being added to income (from Schedule S).	6.	XXXXXXXXXX		XXXXXXXXXX
7. Other additions. Explain on separate rider (see instructions).....	7.	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
8. Taxable income/(loss) – Add line 1c through line 7 in column (c).....	8.			XXXXXXXXXX
Deductions				
9. Dividend Exclusion (from Schedule R, line 9)	9.			XXXXXXXXXX
10. Depreciation modification being subtracted from income (from Schedule S).....	10.	XXXXXXXXXX		XXXXXXXXXX
11. Previously Taxed Dividends	11.	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
12. International Banking Facility Deduction (IBF).....	12.			XXXXXXXXXX
13. I.R.C. § 78 Gross-up (not deducted/subtracted elsewhere).....	13.	XXXXXXXXXX		XXXXXXXXXX
14. a. Elimination of nonoperational activity	14a.	XXXXXXXXXX		XXXXXXXXXX
b. Elimination of nonunitary partnership activity	14b.			XXXXXXXXXX
15. Net Deferred Tax Liability Deduction	15.			XXXXXXXXXX
16. Cannabis Licensee Deduction.....	16.	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
17. Other deductions. Explain on separate rider (see instructions).....	17.	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
18. Total deductions – Add line 9 through line 17 in column (c).....	18.			XXXXXXXXXX
Taxable Net Income/(Loss) Calculation				
19. Entire net income/(loss) for New Jersey purposes – Subtract line 18 from line 8 in column (c).....	19.			XXXXXXXXXX
20. Allocation factor from Schedule J, line 9	20.			XXXXXXXXXX
21. Allocated entire net income – Multiply line 19 by line 20.....	21.			XXXXXXXXXX
22. Allocated entire net income from Schedule X.....	22.			XXXXXXXXXX
23. Allocated entire net income/(loss) before net operating loss deductions – Add lines 21 and 22 (if zero or less, enter zero on line 25).....	23.			XXXXXXXXXX
24. Net Operating Loss Deduction (from Form 500U, Section C, line 3) (Amount entered cannot be more than amount on line 23.).....	24.			XXXXXXXXXX
25. Combined Group Taxable Net Income – Subtract line 24 from line 23 in column (c).....	25.			XXXXXXXXXX

Unitary ID Number

NU

Unitary Group Name

Section II – Totals

Part III – Calculation of Group Tax and Surtax

	(a) Total Before Eliminations and Adjustments	(b) Eliminations and Adjustments (attach explanation)	(c) Group Combined Total
1. Combined Group Taxable Net Income/(Loss) from Schedule A, Section II, Part II, line 25	1.		XXXXXXXXXX
2. a. New Jersey nonoperational income from Schedule O, Part III.....	2a.	XXXXXXXXXX	XXXXXXXXXX
b. Nonunitary partnership income (from Schedule P-1, Part II, line 5)	2b.		XXXXXXXXXX
3. Tax Base – Add lines 1 through 2b	3.		XXXXXXXXXX
4. a. Amount of Tax – For the combined group, multiply line 3 by the applicable tax rate (see instructions)	4a.		XXXXXXXXXX
b. Multiply \$2,000 by the number of taxable members	4b.		XXXXXXXXXX
5. If line 1 is greater than \$1 million, multiply line 1 by the surtax rate of 2.5% (see instructions)..... Note: For tax years beginning on or after January 1, 2024, the surtax expired.	5.		XXXXXXXXXX
6. Pass-Through Business Alternative Income Tax Credit from Form 329, line 35b (see instructions)(amount entered cannot be more than amount on line 5).....	6.	XXXXXXXXXX	XXXXXXXXXX
7. Balance of surtax – Subtract line 6 from line 5. Enter this amount on page 1, line 4	7.		XXXXXXXXXX

REFERENTIAL ONLY

Unitary ID Number

NU

Unitary Group Name

Schedule A-2

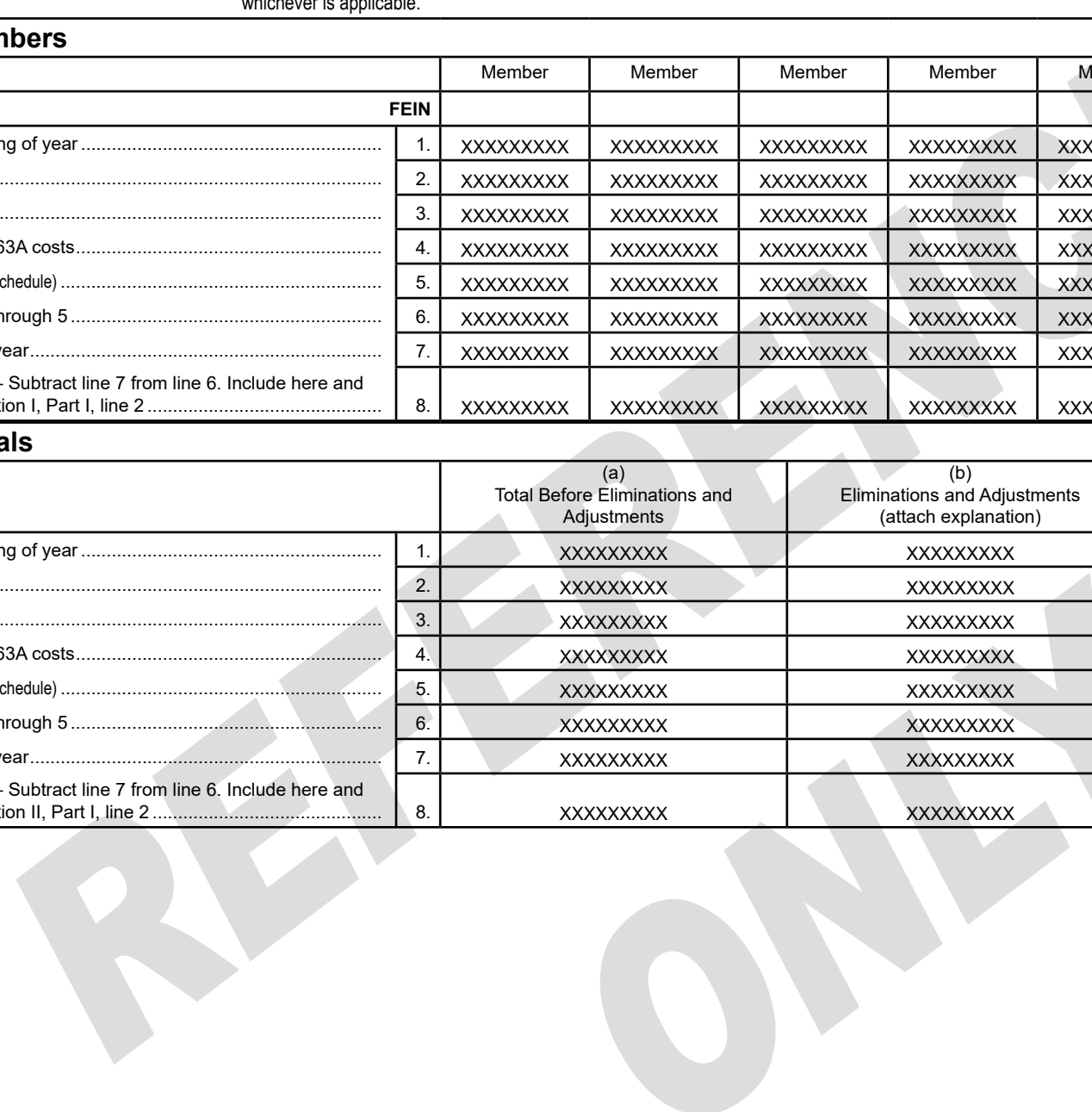
Cost of Goods Sold (See Instructions) All data must match amounts reported on federal Form 1125-A of the federal pro forma or federal return, whichever is applicable.

Section I – Members

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

Section II – Totals

	(a) Total Before Eliminations and Adjustments	(b) Eliminations and Adjustments (attach explanation)	(c) Group Combined Total
1. Inventory at beginning of year	1. XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
2. Purchases.....	2. XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
3. Cost of labor	3. XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
4. Additional section 263A costs.....	4. XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
5. Other costs (include schedule)	5. XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
6. Total – Add lines 1 through 5	6. XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
7. Inventory at end of year.....	7. XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
8. Cost of goods sold – Subtract line 7 from line 6. Include here and on Schedule A, Section II, Part I, line 2.....	8. XXXXXXXXX	XXXXXXXXX	XXXXXXXXX



Unitary ID Number NU	Unitary Group Name
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Part II – Refundable Tax Credits

		Member	Member	Member	Member	Member	Group Combined Total
FEIN							
1. Refundable portion of New Jobs Investment Tax Credit from Form 304	1.	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
2. Refundable portion of Angel Investor Tax Credit from Form 321	2.	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
3. Refundable portion of Business Employment Incentive Program Tax Credit from Form 324	3.	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
4. Refundable portion of Pass-Through Business Alternative Income Tax Credit from Form 329	4.	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
5. Other Tax Credit to be refunded	5.	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
6. Total Refundable Tax Credit to be refunded to individual members. Enter here and on page 1, line 11a	6.	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
7. Balance of Refundable Tax Credit to be applied to the group. Enter here and on page 1, line 11b	7.	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX

Schedule A-4 Summary Schedule (See Instructions)

		Member	Member	Member	Member	Member	Group Combined Total
FEIN							
PNOL Deduction Carryover							
1. Form 500U, Section A, line 5 minus line 7	1.						XXXXXXXXXX
Post Allocation NOL Carryover							
2. Form 500U, Section B, line 5 minus line 14	2.						XXXXXXXXXX
Schedule J Information							
3. Total New Jersey receipts from Schedule J, line 6c	3.	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
4. Total receipts from all sales, services, rentals, royalties, and other business transactions everywhere from Schedule J, line 7c	4.	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
5. Allocation Factor from Schedule J, line 9	5.	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	
Schedule O Information							
6. New Jersey's Taxable Portion from Schedule O, Part III, line 31	6.	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Dividend Exclusion Information							
7. Dividends from 80% or more owned subsidiaries from Schedule R, line 4	7.						XXXXXXXXXX
8. Dividends from 50% to below 80% subsidiaries from Schedule R, line 6	8.						XXXXXXXXXX
9. 5% Claw-back from Schedule R, line 8	9.						XXXXXXXXXX
10. Dividend Exclusion from Schedule R, line 9	10.						XXXXXXXXXX

Unitary ID Number NU	Unitary Group Name
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Schedule B The combined group **must** complete Schedule B.

	(a) Total Before Eliminations and Adjustments	(b) Eliminations and Adjustments (attach explanation)	(c) Group Combined Total
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Part II – Beginning of the Year Totals

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

Liabilities and Stockholder's Equity			
21. Accounts payable	21. XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
22. Mortgages, notes, bonds payable in less than 1 year (include schedule).....	22. XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
23. Other current liabilities (include schedule).....	23. XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
24. Loans from stockholders/affiliates	24. XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
25. Mortgages, notes, bonds payable in 1 year or more (include schedule) ...	25. XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
26. Other liabilities (include schedule) 2	26. XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
27. Capital stock: (a) Preferred stock	27a. XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
(b) Common stock.....	27b. XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
28. Paid-in or capital surplus	28. XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
29. Retained earnings – appropriated (include schedule)	29. XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
30. Retained earnings – unappropriated	30. XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
31. Adjustments to shareholders' equity (include schedule).....	31. XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
32. Less cost of treasury stock.....	32. XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
33. Total liabilities and stockholder's equity (total lines 21 to 32).....	33. XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX

Unitary ID Number NU	Unitary Group Name
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Schedule B The combined group **must** complete Schedule B.

	Member	Member	Member	Member	Member	Member
FEIN						

PART III – End of the Year by Member

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

Liabilities and Stockholder's Equity						
21. Accounts payable	21.	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
22. Mortgages, notes, bonds payable in less than 1 year (include schedule).....	22.	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
23. Other current liabilities (include schedule).....	23.	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
24. Loans from stockholders/affiliates	24.	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
25. Mortgages, notes, bonds payable in 1 year or more (include schedule)	25.	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
26. Other liabilities (include schedule) 2.....	26.	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
27. Capital stock: (a) Preferred stock	27a.	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(b) Common stock.....	27b.	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
28. Paid-in or capital surplus	28.	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
29. Retained earnings – appropriated (include schedule).....	29.	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
30. Retained earnings – unappropriated	30.	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
31. Adjustments to shareholders' equity (include schedule).....	31.	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
32. Less cost of treasury stock.....	32.	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
33. Total liabilities and stockholder's equity (total lines 21 to 32).....	33.	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX

Unitary ID Number
NU

Unitary Group Name

Schedule B The combined group **must** complete Schedule B.

	(a) Total Before Eliminations and Adjust- ments	(b) Eliminations and Adjustments (attach explanation)	(c) Group Combined Total
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PART IV – End of the Year Totals

Assets			
1. Cash	1.	XXXXXXXXXX	XXXXXXXXXX
2. Trade notes and accounts receivable.....	2.	XXXXXXXXXX	XXXXXXXXXX
a. Reserve for bad debts	2a.	XXXXXXXXXX	XXXXXXXXXX
3. Loans to stockholders/affiliates	3.	XXXXXXXXXX	XXXXXXXXXX
4. Stock of subsidiaries.....	4.	XXXXXXXXXX	XXXXXXXXXX
5. Corporate stocks	5.	XXXXXXXXXX	XXXXXXXXXX
6. Bonds, mortgages, and notes.....	6.	XXXXXXXXXX	XXXXXXXXXX
7. New Jersey state and local government obligations	7.	XXXXXXXXXX	XXXXXXXXXX
8. All other government obligations	8.	XXXXXXXXXX	XXXXXXXXXX
9. Patents and copyrights.....	9.	XXXXXXXXXX	XXXXXXXXXX
10. Deferred charges.....	10.	XXXXXXXXXX	XXXXXXXXXX
11. Goodwill.....	11.	XXXXXXXXXX	XXXXXXXXXX
12. All other intangible personal property (itemize).....	12.	XXXXXXXXXX	XXXXXXXXXX
13. <i>Total intangible personal property</i> (total lines 1 to 12).....	13.	XXXXXXXXXX	XXXXXXXXXX
14. Land	14.	XXXXXXXXXX	XXXXXXXXXX
15. Buildings and other improvements	15.	XXXXXXXXXX	XXXXXXXXXX
a. Less accumulated depreciation	15a.	XXXXXXXXXX	XXXXXXXXXX
16. Machinery and equipment	16.	XXXXXXXXXX	XXXXXXXXXX
a. Less accumulated depreciation	16a.	XXXXXXXXXX	XXXXXXXXXX
17. Inventories.....	17.	XXXXXXXXXX	XXXXXXXXXX
18. All other tangible personal property (net) (itemize on rider)	18.	XXXXXXXXXX	XXXXXXXXXX
19. <i>Total real and tangible personal property</i> (total lines 14 to 18).....	19.	XXXXXXXXXX	XXXXXXXXXX
20. Total assets (add lines 13 and 19).....	20.	XXXXXXXXXX	XXXXXXXXXX
Liabilities and Stockholder's Equity			
21. Accounts payable	21.	XXXXXXXXXX	XXXXXXXXXX
22. Mortgages, notes, bonds payable in less than 1 year (include schedule).....	22.	XXXXXXXXXX	XXXXXXXXXX
23. Other current liabilities (include schedule).....	23.	XXXXXXXXXX	XXXXXXXXXX
24. Loans from stockholders/affiliates	24.	XXXXXXXXXX	XXXXXXXXXX
25. Mortgages, notes, bonds payable in 1 year or more (include schedule) ...	25.	XXXXXXXXXX	XXXXXXXXXX
26. Other liabilities (include schedule) 2.....	26.	XXXXXXXXXX	XXXXXXXXXX
27. Capital stock: (a) Preferred stock	27a.	XXXXXXXXXX	XXXXXXXXXX
(b) Common stock.....	27b.	XXXXXXXXXX	XXXXXXXXXX
28. Paid-in or capital surplus	28.	XXXXXXXXXX	XXXXXXXXXX
29. Retained earnings – appropriated (include schedule)	29.	XXXXXXXXXX	XXXXXXXXXX
30. Retained earnings – unappropriated	30.	XXXXXXXXXX	XXXXXXXXXX
31. Adjustments to shareholders' equity (include schedule).....	31.	XXXXXXXXXX	XXXXXXXXXX
32. Less cost of treasury stock.....	32.	XXXXXXXXXX	XXXXXXXXXX
33. Total liabilities and stockholder's equity (total lines 21 to 32)	33.	XXXXXXXXXX	XXXXXXXXXX

Unitary ID Number
NU

Unitary Group Name

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.

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

Schedule H

Taxes (See Instructions)

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/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.

Complete this schedule on a combined basis and include rider detailing the information by member.

Unitary ID Number

NU

Unitary Group Name

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

The combined group must complete Schedule J. The receipts must match the income included in entire net income and should not include receipts attributable to items excluded from entire net income.

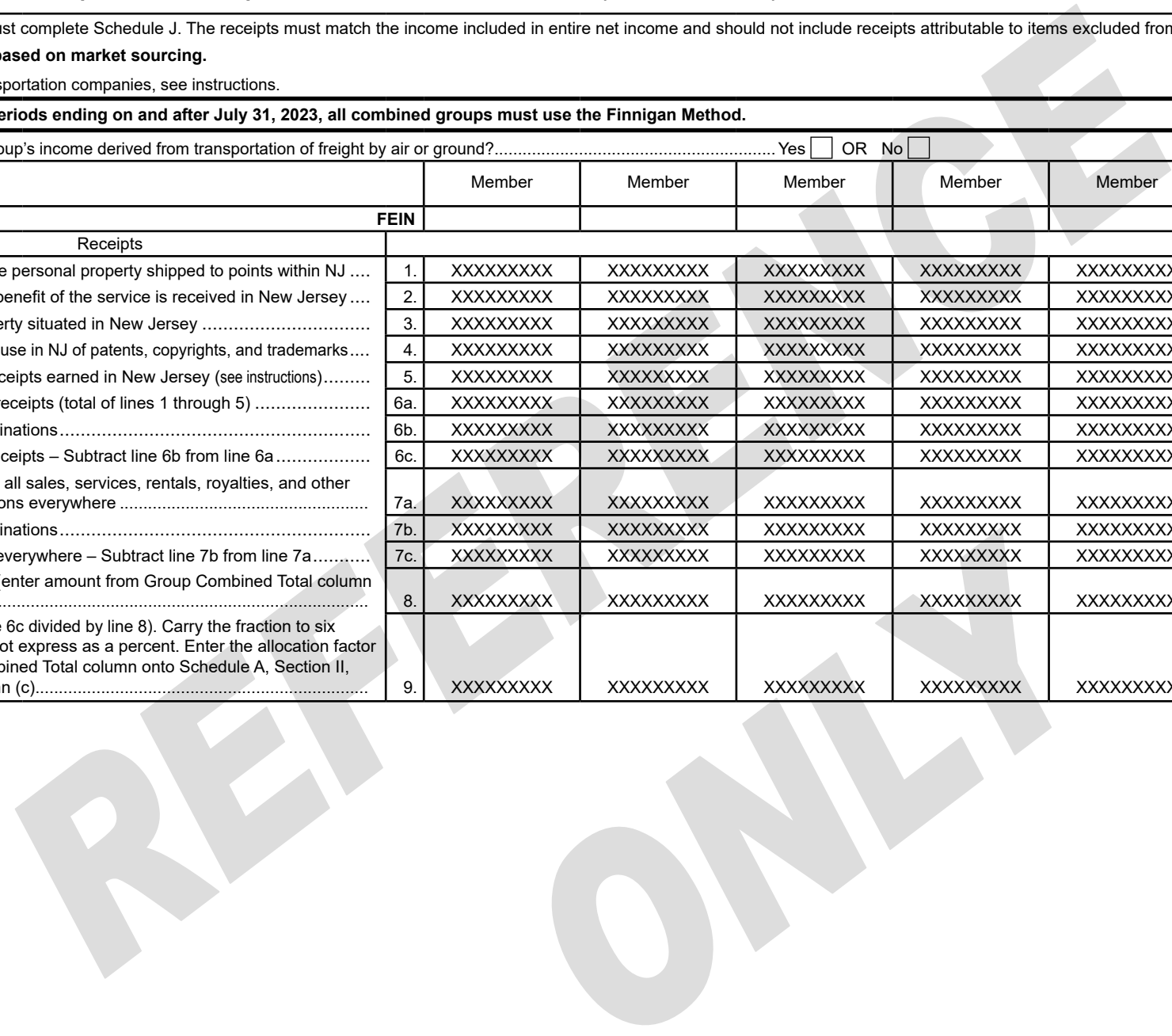
Services are sourced based on market sourcing.

NOTE: Airlines and transportation companies, see instructions.

NOTE: For privilege periods ending on and after July 31, 2023, all combined groups must use the Finnigan Method.

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

	Member	Member	Member	Member	Member	Group Combined Total
FEIN						
Receipts						
1. From sales of tangible personal property shipped to points within NJ	1. XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
2. From services if the benefit of the service is received in New Jersey	2. XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
3. From rentals of property situated in New Jersey	3. XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
4. From royalties for the use in NJ of patents, copyrights, and trademarks....	4. XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
5. All other business receipts earned in New Jersey (see instructions).....	5. XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
6. a. Total New Jersey receipts (total of lines 1 through 5)	6a. XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
b. Intercompany eliminations.....	6b. XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
c. Net New Jersey receipts – Subtract line 6b from line 6a.....	6c. XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
7. a. Total receipts from all sales, services, rentals, royalties, and other business transactions everywhere	7a. XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
b. Intercompany eliminations.....	7b. XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
c. Net receipts from everywhere – Subtract line 7b from line 7a.....	7c. XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
8. Group Denominator (enter amount from Group Combined Total column of line 7c).....	8. XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
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 Group Combined Total column onto Schedule A, Section II, Part II, line 20, column (c).....	9. XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX



Unitary ID Number NU	Unitary Group Name
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Schedule P-1 Partnership Investment Analysis (See Instructions)

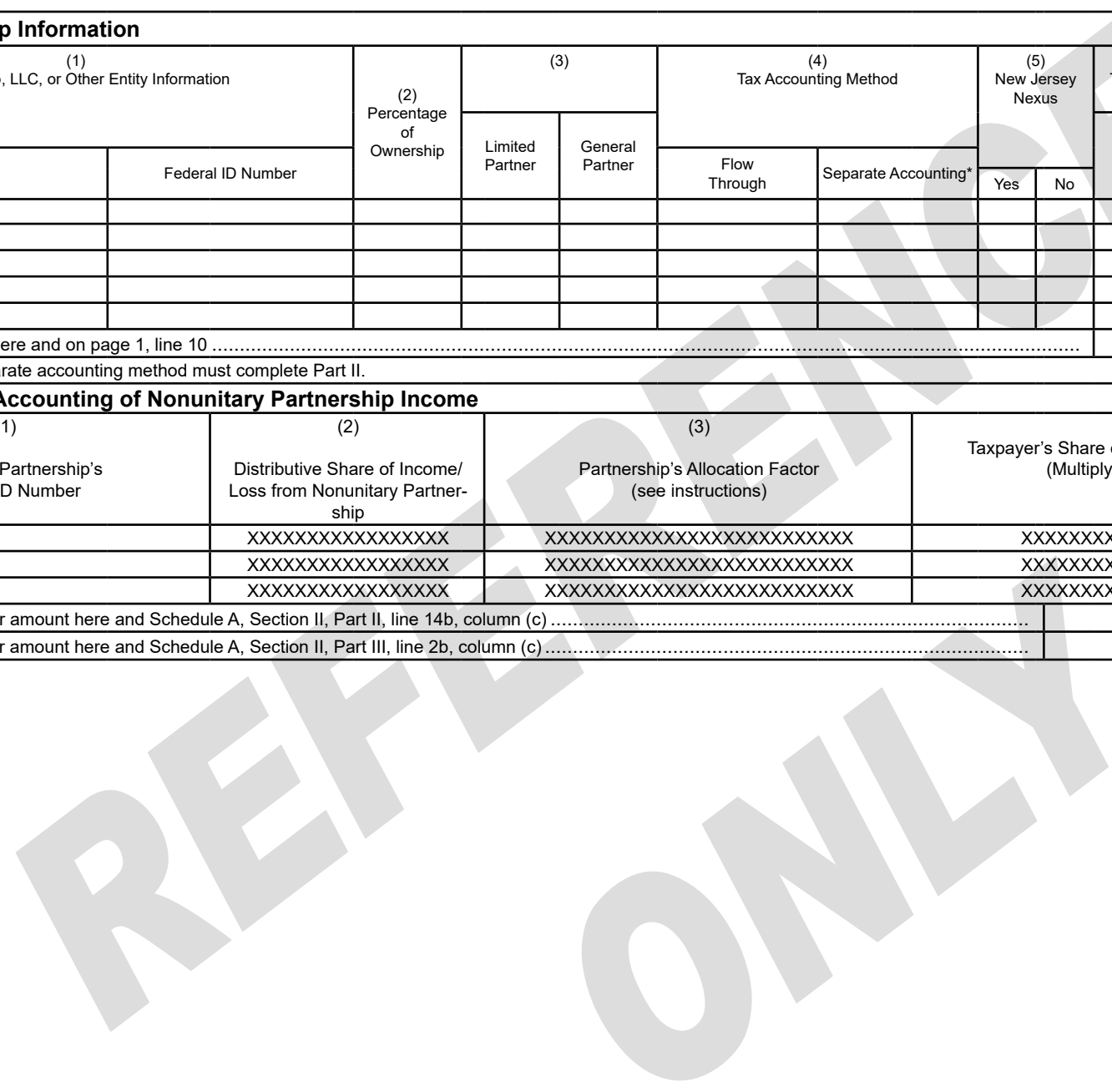
Part I – Partnership Information

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

*Taxpayers using a separate accounting method must complete Part II.

Part II – Separate Accounting of Nonunitary Partnership Income

	(1) Nonunitary Partnership's Federal ID Number	(2) Distributive Share of Income/ Loss from Nonunitary Partner- ship	(3) Partnership's Allocation Factor (see instructions)	(4) Taxpayer's Share of Income Allocated to New Jersey (Multiply Column 2 by Column 3)
1.		XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
2.		XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
3.		XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
4.	Total column 2. Enter amount here and Schedule A, Section II, Part II, line 14b, column (c)			XXXXXXXXXXXXXXXXXXXX
5.	Total column 4. Enter amount here and Schedule A, Section II, Part III, line 2b, column (c)			XXXXXXXXXXXXXXXXXXXX



Unitary ID Number NU	Unitary Group Name
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Schedule PC Per Capita Licensed Professional Fee

Read the Instructions Before Completing This Form

	Member	Member	Member	Member	Member	Group Combined Total
FEIN						
How many licensed professionals are owners, shareholders, and/or employees from this Professional Corporation (PC) as of the first day of the privilege period?	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX

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

Schedule R Dividend Exclusion (See instructions)

		Group Combined Total
1. Enter the total dividends and deemed dividends reported on Schedule A	1.	XXXXXXXXXXXXXXXXXX
2. Enter amount from Schedule PT, Section D, line 3	2.	XXXXXXXXXXXXXXXXXX
3. Dividends eligible for dividend exclusion – Subtract line 2 from line 1	3.	XXXXXXXXXXXXXXXXXX
4. Dividends included in line 3 from 80% or more owned subsidiaries	4.	XXXXXXXXXXXXXXXXXX
5. Dividends included in line 3 from 50% but less than 80% owned subsidiaries	5.	XXXXXXXXXXXXXXXXXX
6. Multiply line 5 by 50%	6.	XXXXXXXXXXXXXXXXXX
7. Add line 4 and line 6	7.	XXXXXXXXXXXXXXXXXX
8. Multiply line 3 by 5%	8.	XXXXXXXXXXXXXXXXXX
9. Dividend Exclusion: Subtract line 8 from line 7. Enter the result here and on Schedule A, Section II, Part II, line 9, column (c)	9.	XXXXXXXXXXXXXXXXXX

Combined group filers complete this schedule on a combined basis and include rider detailing the information by member.

Unitary ID Number

NU

Unitary Group Name

Schedule S

Depreciation and Safe Harbor Leasing

	Member	Member	Member	Member	Member	Group Combined Total
	FEIN					
1. IRC § 179 Deduction	1. XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
2. Special Depreciation Allowance – for qualified property placed in service during the tax year	2. XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
3. MACRS.....	3. XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
4. ACRS.....	4. XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
5. Other Depreciation	5. XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
6. Listed Property.....	6. XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
7. Total federal depreciation claimed in arriving at Schedule A, Sections I and II, Part II, line 1c.....	7. XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX

Include Federal Form 4562 and Federal Depreciation Worksheet

Modification at Schedule A, Part II, line 6 or line 10 – Depreciation and Certain Safe Harbor Lease Transactions

8. Prior year New Jersey depreciation (see instructions).....	8. XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
9. Current year New Jersey depreciation (see instructions). Enter total from Depreciation Worksheet I.....	9. XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
10. Total New Jersey Depreciation. Add lines 8 and 9	10. XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
11. IRC § 179 limitation – Enter the lesser of line 1 or \$25,000	11. XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
12. Accumulated MACRS or bonus depreciation over accumulated New Jersey depreciation on physical disposal of recovery property. Enter total from Depreciation Worksheet II	12. XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
13. Other additions (include an explanation/reconciliation).....	13. XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
14. Other deductions (include an explanation/reconciliation).....	14. XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
15. ADJUSTMENT – Add lines 7 and 13. Subtract lines 10, 11, and 14. If line 12 is positive, add line 12 to the result. If line 12 is negative, subtract line 12 from the result. (If line 15 is positive, enter at Schedule A, Sections I and II, Part II, line 6. If line 15 is negative, enter at Schedule A, Part II, line 10).....	15. XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX

Unitary ID Number

NU

Unitary Group Name

New Jersey Depreciation Worksheet I (See instructions)

(A) Classification of Property	(B) Basis for Depreciation	(C) Bonus Depreciation (30% or 50%)	(D) Convention	(E) Method	(F) Federal Depreciation Deduction	(G) New Jersey Depreciation Deduction (See Instructions)
1. 3-year property	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX
2. 5-year property	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX
3. 7-year property	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX
4. 10-year property	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX
5. 15-year property	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX
6. 20-year property	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX
7. 25-year property	XXXXXXXXXXXXX			XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX
8. Residential rental property	XXXXXXXXXXXXX			XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX
9. Nonresidential rental property	XXXXXXXXXXXXX			XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX
10. Total Column G (Enter amount on Schedule S, line 9).....						XXXXXXXXXXXXX

New Jersey Depreciation Worksheet II – Disposal of Recovery Property (See Instructions)

(A) Description of Property	(B) Date Acquired: month, day, year	(C) Date Sold: month, day, year	(D) Federal Depreciation	(E) New Jersey Depreciation	(F) Excess/Deficiency
1. XXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX
2. XXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX
3. XXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX
4. XXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX
5. XXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX
6. XXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX
7. XXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX
8. XXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX
9. XXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX
10. XXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX
11. XXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX
12. XXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX
13. XXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX
14. XXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX
15. XXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX
16. Total Column F (Enter amount on Schedule S, line 12).....					XXXXXXXXXXXXX

Unitary ID Number NU	Unitary Group Name
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Form 500U Computation of Prior Net Operating Loss Conversion Carryover (PNOL) and Post Allocation Net Operating Loss (NOL) Deductions

Complete this form only if the allocated entire net income/(loss) from Schedule A, Section II, Part II, line 23 is positive (income).

Section A – Computation of Prior Net Operating Losses (PNOL) Deduction from periods ending PRIOR to July 31, 2019

	Group Combined
1. Prior Net Operating Loss Conversion Carryover (PNOL) – Enter the amount from Form 500U-P, Part II, line 22.....	1. XXXXXXXXXXXXXXXX
2. Enter the portion of line 1 previously deducted (see instructions).....	2. XXXXXXXXXXXXXXXX
3. Enter the portion of line 1 that expired.....	3. XXXXXXXXXXXXXXXX
4. 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*.....	4. XXXXXXXXXXXXXXXX
5. PNOL available in the current tax year – Subtract lines 2, 3, and 4 from line 1.....	5. XXXXXXXXXXXXXXXX
6. Enter the amount from Schedule A, Section II, Part II, line 23 (if zero or less, enter zero).....	6. XXXXXXXXXXXXXXXX
7. Current tax year’s PNOL deduction – Enter the lesser of line 5 or line 6 here and on Section B, line 7 and Section C, line 1.....	7. XXXXXXXXXXXXXXXX

* If the allocated discharge of indebtedness exceeds the amount of PNOL that is available and the member has post allocation net operating loss carryover in Form 500U Section B, carry the remaining balance to line 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
1. Post Allocation Net Operating Loss Carryover – Enter the amount from Form 500U-PA, line 22.....	1. XXXXXXXXXXXXXXXX
2. Enter the portion of line 1 previously deducted (see instructions).....	2. XXXXXXXXXXXXXXXX
3. Enter the portion of line 1 that expired (after 20 privilege periods).....	3. XXXXXXXXXXXXXXXX
4. Enter the amount of any adjustments required under provisions of the federal Internal Revenue Code (see instructions).....	4. XXXXXXXXXXXXXXXX
5. Post Allocation NOL Available – Subtract lines 2, 3, and 4, from line 1 (if zero or less, enter zero) (see instructions) (include rider detailing any adjustments).....	5. XXXXXXXXXXXXXXXX
6. Enter the amount from Schedule A, Section II, Part II, line 23.....	6. XXXXXXXXXXXXXXXX
7. Enter the PNOL claimed on Section A, line 7.....	7. XXXXXXXXXXXXXXXX
8. Taxable Net Income subject to Post-Allocation Net Operating Loss (NOL) deduction – Subtract line 7 from line 6 (if zero or less, enter zero and on line 2 of section 3 and stop here).....	8. XXXXXXXXXXXXXXXX
9. Portion of line 5 generated for privilege periods ending after July 31, 2019, but beginning before August 1, 2023.....	9. XXXXXXXXXXXXXXXX
10. Portion of line 5 generated for privilege periods beginning after July 31, 2023.....	10. XXXXXXXXXXXXXXXX
11. Subtract line 9 from line 8.....	11. XXXXXXXXXXXXXXXX
12. Enter 80% of line 11.....	12. XXXXXXXXXXXXXXXX
13. Add line 9 to the lesser of line 10 or line 12.....	13. XXXXXXXXXXXXXXXX
14. Amount of combined group’s current year NOL deduction. Enter the lesser of line 8 or line 13 here and on Section C, line 2.....	14. XXXXXXXXXXXXXXXX

Section C – Total Net Operating Loss Deduction

1. Current tax year’s PNOL deduction (from Section A, line 7).....	1. XXXXXXXXXXXXXXXX
2. Current tax year’s NOL deduction (from Section B, line 14).....	2. XXXXXXXXXXXXXXXX
3. Total Net Operating Losses used in current tax year – Add lines 1 and 2. Enter here and on Schedule A, Section II, Part II, line 24, column (c).....	3. XXXXXXXXXXXXXXXX

Unitary ID Number NU	Unitary Group Name
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Form 500U-P Prior Net Operating Loss Carryovers (PNOL) For Tax Periods Ending PRIOR TO July 31, 2019

	Member	Member
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
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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

Unitary ID Number NU	Unitary Group Name	
	Member	Member
11. (a) Tax Period Ending	11a. XXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXX
(b) Prior Net Operating Loss.....	11b. XXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXX
(c) Converted Prior Net Operating Loss Carryover – Multiply line 11b by the allocation factor in Part I.....	11c. XXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXX
12. (a) Tax Period Ending	12a. XXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXX
(b) Prior Net Operating Loss.....	12b. XXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXX
(c) Converted Prior Net Operating Loss Carryover – Multiply line 12b by the allocation factor in Part I.....	12c. XXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXX
13. (a) Tax Period Ending	13a. XXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXX
(b) Prior Net Operating Loss.....	13b. XXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXX
(c) Converted Prior Net Operating Loss Carryover – Multiply line 13b by the allocation factor in Part I.....	13c. XXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXX
14. (a) Tax Period Ending	14a. XXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXX
(b) Prior Net Operating Loss.....	14b. XXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXX
(c) Converted Prior Net Operating Loss Carryover – Multiply line 14b by the allocation factor in Part I.....	14c. XXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXX
15. (a) Tax Period Ending	15a. XXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXX
(b) Prior Net Operating Loss.....	15b. XXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXX
(c) Converted Prior Net Operating Loss Carryover – Multiply line 15b by the allocation factor in Part I.....	15c. XXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXX
16. (a) Tax Period Ending	16a. XXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXX
(b) Prior Net Operating Loss.....	16b. XXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXX
(c) Converted Prior Net Operating Loss Carryover – Multiply line 16b by the allocation factor in Part I.....	16c. XXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXX
17. (a) Tax Period Ending	17a. XXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXX
(b) Prior Net Operating Loss.....	17b. XXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXX
(c) Converted Prior Net Operating Loss Carryover – Multiply line 17b by the allocation factor in Part I.....	17c. XXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXX
18. (a) Tax Period Ending	18a. XXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXX
(b) Prior Net Operating Loss.....	18b. XXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXX
(c) Converted Prior Net Operating Loss Carryover – Multiply line 18b by the allocation factor in Part I.....	18c. XXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXX
19. (a) Tax Period Ending	19a. XXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXX
(b) Prior Net Operating Loss.....	19b. XXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXX
(c) Converted Prior Net Operating Loss Carryover – Multiply line 19b by the allocation factor in Part I.....	19c. XXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXX
20. (a) Tax Period Ending	20a. XXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXX
(b) Prior Net Operating Loss.....	20b. XXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXX
(c) Converted Prior Net Operating Loss Carryover – Multiply line 20b by the allocation factor in Part I.....	20c. XXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXX
21. Total Converted Prior Net Operating Losses	21. XXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXX
22. Aggregate Total Converted Prior Net Operating Losses of the Combined Group.....	22.	XXXXXXXXXXXXXXXXXXXXXXXX

Unitary ID Number
NU

Unitary Group Name

Form 500U-PA

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

		Member	Member
Member FEIN			
Member Name			
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
22. Aggregate Total Post Allocation Net Operating Losses of the Combined Group.....	22.	XXXXXXXXXXXXXXXXXXXXXX	