

# CAUTION

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

Form PTE-100 and all related forms **must** be filed electronically. See “How to File” in the PTE-100 instructions for more information.

# DO NOT MAIL THIS FORM

**PTE-100**  
**2023**

## Pass-Through Business Alternative Income Tax Return

For Calendar Year 2023, or tax year beginning \_\_\_\_\_, 20\_\_\_\_ and ending \_\_\_\_\_, 20\_\_\_\_

Federal Employer ID Number	Check appropriate box (consolidated returns, see instructions) <input type="checkbox"/> Form NJ-1065 filed <input type="checkbox"/> Form CBT-100S filed
Pass-Through Entity Name	
Address	
City State ZIP Code	
Check applicable boxes: <input type="checkbox"/> Amended return Consolidated return (optional) See instructions. <input type="checkbox"/> Designated Consolidated Return <input type="checkbox"/> Member of Consolidated Return Designated Consolidated Return Entity's Name _____ Designated Consolidated Return Entity's FEIN _____	Check applicable boxes <input type="checkbox"/> General Partnership <input type="checkbox"/> Limited Partnership <input type="checkbox"/> Limited Liability Company <input type="checkbox"/> Limited Liability Partnership <input type="checkbox"/> New Jersey S Corporation <input type="checkbox"/> Hedge Fund

### Pass-Through Business Alternative Income Tax Calculation

1. Distributive Proceeds (Total from Members Directory, col. C or Consolidated Members Directory, col. D) .....	1.	
2. Pass-Through Business Alternative Income Tax (See instructions) .....	2.	
3. Penalty and Interest Check box if PTE-160 attached <input type="checkbox"/> Enter the amount from PTE-160, line 22 _____	3.	
4. Total Due .....	4.	
5. Payments/Credit from 2022 .....	5.	
6. Pass-Through Business Alternative Income Tax Credit .....	6.	
7. Total balance due. If line 4 is more than lines 5 and 6, subtract lines 5 and 6 from line 4. ....	7.	
8. Overpayment. If line 4 is less than lines 5 and 6, subtract line 4 from the total of lines 5 and 6 .....	8.	
9. Credit to 2024 .....	9.	
10. Refund .....	10.	

### Signature

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than general partner) is based on all information of which preparer has any knowledge.

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Signature of general partner, authorized officer of S corporation, or limited liability company member	Title	Date	
Paid Preparer's Signature	Preparer's SS # or PTIN	Date	
Firm's Name	Address	Firm's Federal EIN	Date

# Members Directory

List all members, including principal address. Add additional sheets as necessary.

A	B			C	D
Code	Member's Information			Member's Share of Distributive Proceeds (see instructions)	Member's Share of Pass-Through Business Alternative Income Tax
	% owned by member		Final <input type="checkbox"/>		
	SS Number/FEIN				
	Name				
	Principal Address				
	City State ZIP Code				
	% owned by member		Final <input type="checkbox"/>		
	SS Number/FEIN				
	Name				
	Principal Address				
	City State ZIP Code				
	% owned by member		Final <input type="checkbox"/>		
	SS Number/FEIN				
	Name				
	Principal Address				
	City State ZIP Code				
	% owned by member		Final <input type="checkbox"/>		
	SS Number/FEIN				
	Name				
	Principal Address				
	City State ZIP Code				
	% owned by member		Final <input type="checkbox"/>		
	SS Number/FEIN				
	Name				
	Principal Address				
	City State ZIP Code				
	% owned by member		Final <input type="checkbox"/>		
	SS Number/FEIN				
	Name				
	Principal Address				
	City State ZIP Code				
	% owned by member		Final <input type="checkbox"/>		
	SS Number/FEIN				
	Name				
	Principal Address				
	City State ZIP Code				
<b>Totals</b>					

# Consolidated Members Directory (consolidated returns ONLY)

List all members of each pass-through entity included in the consolidated return. Add additional sheets as necessary.

A	B	C			D	E
Code	Member's Information	Member's Share of Distributive Proceeds (from column C of each entity's Members Directory)			Total Member's Share of Distributive Proceeds (total of all amounts in column C for each member)	Member's Share of Pass-Through Business Alternative Income Tax
		Designated PTE				
		Name of PTE	Name of PTE	Name of PTE		
		FEIN of PTE	FEIN of PTE	FEIN of PTE		
	SS Number/FEIN					
	Name					
	Principal Address					
	City State ZIP Code					
	SS Number/FEIN					
	Name					
	Principal Address					
	City State ZIP Code					
	SS Number/FEIN					
	Name					
	Principal Address					
	City State ZIP Code					
	SS Number/FEIN					
	Name					
	Principal Address					
	City State ZIP Code					
<b>Totals</b>						

Estimated Pass-Through Business Alternative Income Tax payments made for 2023, amount paid with an application for extension of time to file, and amount carried forward from 2022 PTE-100 .....				<b>Total</b>
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**Pass-Through Business Alternative Income Tax**

**Schedule PTE-K-1  
2023**

**Member's Share of Tax**

For tax year beginning \_\_\_\_\_, 20\_\_\_\_ and ending \_\_\_\_\_, 20\_\_\_\_

Member's SS # or Federal EIN	Pass-Through Entity's Federal EIN
Member's Name	Pass-Through Entity's Name
Street Address	Pass-Through Entity's Street Address
City State ZIP Code	City State ZIP Code
<input type="checkbox"/> If the member is a disregarded entity, check the box and enter the member's: _____ Federal EIN Name	
Member's Share of Distributive Proceeds .....	Check box if pass-through entity above is the designated entity of a consolidated return <input type="checkbox"/>
Member's Share of Pass-Through Business Alternative Income Tax.....	<b>Enter amounts on line shown below</b> NJ-1040, Schedule NJ-BUS-1 NJ-1065, Schedule A, NJ-1040NR, Schedule NJ-BUS-1 Part II, line 1, column J Line 24, NJ-1080C Form 329 (CBT-100, NJ-1041, Schedule NJ-BUS-1 CBT-100S, and CBT-100U)
	Exempt corporations use Form A-3730 to claim a refund.

