

**NEW JERSEY CORPORATION BUSINESS TAX
DOMESTIC PRODUCTION ACTIVITIES DEDUCTION
For tax years beginning before January 1, 2018**

Name as Shown on Return	Federal ID Number	NJ Corporation Number
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READ THE INSTRUCTIONS BEFORE COMPLETING THE FORM

	(A) Federal Amount	(B) Disallowed Activities	(C) New Jersey Amount
1. Domestic production gross receipts			
2. Allocable cost of goods sold			
3. Directly allocable deductions, expenses, or losses			
4. Indirectly allocable deductions, expenses, or losses			
5. Add lines 2 through 4			
6. Subtract line 5 from line 1			
7. Qualified production activities income from pass-through entities (see federal instruction)			
8. Qualified production activities income. Add lines 6 and 7. If zero or less, enter here, skip lines 9 through 15, and enter 0 on line 16			
9. Income limitation (see federal instruction)			
10. Enter the smaller of line 8 or line 9. If zero or less, enter 0 here, skip lines 11 through 15, and enter 0 on line 16			
11. Enter 3% of line 10 for tax years beginning on or before December 31, 2006. Enter 6% for tax years beginning January 1, 2007 thru December 31, 2009. Enter 9% for tax years beginning after December 31, 2009.			
12. Form W-2 wages (see federal instruction)			
13. Form W-2 wages from pass-through entities (see federal instruction)			
14. Add line 12 and 13			
15. Form W-2 wage limitation. Enter 50% of line 14			
16. Enter the smaller of line 11 or line 15			
17. Domestic production activities deduction from cooperatives. Enter deduction from Form 1099-PATR, box 6			
18. New Jersey domestic production activities deduction. Combine lines 16 and 17 from column C and enter the result on on Form CBT-100, Schedule A-5, line 2 or CBT-100S, Schedule A, line 37(e)			

INSTRUCTIONS

This form can only be used for tax years beginning before January 1, 2018. For tax years beginning on and after January 1, 2018, IRC section 199 was repealed and the deduction is no longer allowed for New Jersey corporation business tax purposes. Do not use this form for tax years beginning on and after January 1, 2018.

1. Enter in Column A the Domestic Production Activities as reported on the federal return.
2. Enter in Column B all activities reported in column A that do not pertain to the taxpaying entity filing this return and ALL activities related to the growth, production, extraction, engineering and other services regardless of which entity qualified for federal purposes.
3. Subtract Column B from Column A and enter the sum in Column C.
4. Carry Column C, line 18 to Form CBT-100, Schedule A-5, line 2 or Form CBT-100S, Schedule A, line 37(e).