

**Schedule N**  
(10-23)

**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? If the entity is a member of a New Jersey combined group filing, provide the Managerial Member name and NU number.

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?
- Yes  No (22) Offer, solicit, sell, accept, or buy digital assets such as virtual currency or nonfungible tokens (NFTs) to New Jersey residents?
- Yes  No (23) Offer services involving the purchase, sale, processing, or virtual storage of digital assets to New Jersey residents?
- Yes  No (24) Offer, sell, provide maintenance, or perform such duties under a warranty or extended warranty service contract for the performance of services under the contract through any means, whether in person or through the internet?
- Yes  No (25) Contract with a marketplace facilitator to facilitate the sale of the taxpayer's products on the facilitator's on-line marketplace where the marketplace facilitator maintains the corporation's products at fulfillment centers in this State?
- Yes  No (26) Transmit code or electronic instructions through the internet to repair or upgrade products as part of a service subscription purchased by the customer or as part of a warranty (or extended warranty) service contract purchased by the customer?
- Yes  No (27) Place software or ancillary data (e.g., apps or "internet cookies") on computers and devices in New Jersey to gather market or product research that is packaged and sold to data brokers or other third parties?
- Yes  No (28) Sell internet advertising services to New Jersey business customers where the taxpayer provides targeted advertising to specific New Jersey individuals using information the taxpayer mined from software or ancillary data (e.g., apps or "internet cookies") that was placed on computers and devices in New Jersey by the taxpayer on individuals' devices?
- Yes  No (29) Provide certain types of post-sales assistance through an electronic chat, email, or application that customers access through the company's website? Some examples include, but are not limited to, chat rooms for troubleshooting problems, complaint resolution, or an internet help desk for technical support whereby the customer can talk to a service representative who may conduct repair services remotely.
- Yes  No (30) Provide checking, savings, money market accounts, payment services, or lines of credit?
- Yes  No (31) Offer certificates of deposit, debit and/or credit cards, mortgages, or loans?
- Yes  No (32) Offer investment advice and services, derivatives, and/or custody services?

**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.

### 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.**