



STATE OF NEW JERSEY
DIVISION OF TAXATION
NOTICE OF BUSINESS ACTIVITIES REPORT
by a FOREIGN CORPORATION
(Incorporated other than in New Jersey)
(P.L. 1973, c. 171)

FOR CALENDAR YEAR _____

or taxable year beginning _____, _____ and ending _____, _____

DUE DATE: File on or before the fifteenth day of the fourth month after the close of the calendar or fiscal year.

| | |
|--|----------------------------|
| Name | Federal Identification No. |
| Address (Number and Street or Rural Route) | State of Incorporation |
| City, Town or Post Office and State | Zip Code |
| | Date of Incorporation |

Principal Type of Business _____

Location of Principal Office _____

Offices and Other Places of Business in New Jersey:

| Location | Nature of Activity |
|----------|--------------------|
| _____ | _____ |
| _____ | _____ |

Officers, Employees, Agents and Representatives in New Jersey (attach fully descriptive duty statement for each officer and each class of employee, agent or representative)

| Title | Number of Persons |
|-------|-------------------|
| _____ | _____ |
| _____ | _____ |

GENERAL INFORMATION

- Chapter 171 Laws of 1973 (N.J.S.A. 14A:13-14, et seq.) provides that every foreign corporation except corporations exempt pursuant to paragraph 2, must file a Notice of Business Activities Report on Form CBA-1 if:
 - Such corporation has not obtained a certificate of authority to do business in New Jersey and is not "doing business" in this State in the traditional franchise tax sense, but, nevertheless, is deriving income from sources within this State; or is engaged in any type of activity or interrelationships within this State.
 - Such corporation disclaims liability for the Corporation Business Tax and any obligation to obtain a certificate of authority to do business in this State.
- A foreign corporation is exempt from the requirement of filing a Notice of Business Activities Report if:
 - By the end of its accounting period for the preceding calendar or fiscal year it had received a certificate of authority to do business in New Jersey issued by the Division of Revenue;
 - or*
 - Files a timely return under the Corporation Business Tax Act for such calendar or fiscal year.

NOTE: The failure of a foreign corporation to file a timely report may prevent the use of the courts in this State for all contracts executed and all causes of action that arose at any time prior to the end of the last accounting period for which the corporation failed to file a required timely report.

ANSWER ALL QUESTIONS ON THIS FORM

Corporate Name _____

Federal ID# _____ F/Y/E _____ / _____ / _____

Answer All Questions (See Instructions for Explanations):

DID THIS CORPORATION, now or ever, conduct any of the following activities in New Jersey:

If "YES" insert first date (month and year) in yes box.

If "NO" insert "X" in no box

| | YES Month/Year | NO X |
|--|----------------------|----------------------|
| 1. Conduct any type of activity or engage in any interrelationships within New Jersey? | <input type="text"/> | <input type="text"/> |
| 2. Derive Income from sources located in New Jersey? If yes, specify: Type _____ Approximate amount \$ _____ | <input type="text"/> | <input type="text"/> |
| 3. Solicit sales in New Jersey? If yes, specify: <input type="checkbox"/> For product <input type="checkbox"/> By In-State Reps., etc. <input type="checkbox"/> Internet or Electronic Means <input type="checkbox"/> For services <input type="checkbox"/> By mail or phone only | <input type="text"/> | <input type="text"/> |
| 4. If you have in-state solicitation of product is sales acceptance and/or approval: <input type="checkbox"/> By salesman at New Jersey customer <input type="checkbox"/> At corporate office located outside of New Jersey | <input type="text"/> | <input type="text"/> |
| 5. If you have in-state salespeople with in-home offices in New Jersey, do you reimburse them for the expense of maintaining such space in their home? If yes, submit copies of vouchers | <input type="text"/> | <input type="text"/> |
| 6. Own, rent or lease any type of property located in New Jersey either for your own or other use? | <input type="text"/> | <input type="text"/> |
| 7. Do you license the use of intangible rights to clients located in New Jersey? | <input type="text"/> | <input type="text"/> |
| 8. Provide any type of continuous maintenance program(s) which is/are performed in New Jersey by this entity or by any sub-contractor or independent contractor? | <input type="text"/> | <input type="text"/> |
| 9. Deliver goods to points in New Jersey? <input type="checkbox"/> Your own trucks <input type="checkbox"/> Common Carrier If delivered in your own truck, do you assist in set-up, installation or pick up of damages, returned or replaced goods? | <input type="text"/> | <input type="text"/> |
| 10. Perform any type of service in New Jersey, not related to solicitation of sales? | <input type="text"/> | <input type="text"/> |
| 11. Do you own or lease any vehicles which are registered in New Jersey? If yes, are they assigned to: <input type="checkbox"/> Salespeople only <input type="checkbox"/> Salespeople and others <input type="checkbox"/> Others | <input type="text"/> | <input type="text"/> |
| 12. Is this corporation deriving income as a partner/member of any Partnership or LLC located or doing business in New Jersey? If yes, describe this corporation's involvement: _____ | <input type="text"/> | <input type="text"/> |

In conclusion, is this corporation otherwise subject to tax under either the Corporation Business Tax Act (N.J.S.A. 54:10A-1, et seq.)

or

have any obligation to obtain a certificate of authority to do business in this State. (as qualified and issued by the Division of Revenue, Commercial Recording Bureau

| | |
|------------------------------|-----------------------------|
| <input type="checkbox"/> YES | <input type="checkbox"/> NO |
| <input type="checkbox"/> YES | <input type="checkbox"/> NO |

CERTIFICATION OF AN AUTHORIZED OFFICER OF THE CORPORATION

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

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|---|
| <p align="center">SUBMIT COMPLETED FORM TO:</p> <p align="center">NJ DIVISION OF TAXATION OFFICE AUDIT BRANCH 3 John Fitch Way 2nd Floor PO Box 269 TRENTON, NJ 08695-0269</p> |
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Signature of Officer _____ Title _____ Date _____

CORPORATION BUSINESS ACTIVITIES REPORTING ACT
INSTRUCTIONS (by Question)

- (1) Includes the maintenance of an office or other place of business; maintenance of personnel, including the presence of employees, agents, representatives or independent contractors in connection with the corporation's business, even though not regularly stationed in New Jersey.
- (2) Receive payments from persons, business, etc. located in New Jersey regardless of any other connection with New Jersey.
- (3) Have customers located in New Jersey from which you derive sales receipts. You must indicate whether for product or services and whether solicitation is physically in-state.
- (4) Does the salesman have this authority or are orders required to be approved at the corporation's office out of state.
- (5) Examples of expenses include (but are not limited to) mortgage or rent, electricity, gas, oil, telephone, other utilities, travel and entertainment. Please include copies of appropriate expense vouchers.
- (6) Examples of corporate property include (but are not limited to) real estate, inventories, office equipment, office space, storage space, other equipment, etc. that is used by the corporation or that is rented, leased, etc. to others, in which the corporation retains title.
- (7) Examples include (but are not limited to) software licensing agreements with end users in New Jersey; the use of patents, trademarks, logos, goodwill, or any other items that result in the payment of royalties and the location of franchises in New Jersey.
- (8) Is there a contractual obligation to perform continuing maintenance services? You must submit copies of said agreements.
- (9) If you deliver goods (that you sell), does the corporation, at point of delivery, perform any other services that go beyond merely unloading of goods, merchandise or inventory, such as set-up, installation, moving, etc. or picking up damaged, returned or replaced goods?
- (10) Services include: repairs, maintenance, construction, installation, supervision, consulting, technical assistance, training, collection of accounts, taking inventory, maintaining displays, conducting meetings/seminars (for other than sales personnel), transport of the goods of others, etc.
- (11) If there are corporate owned or leased vehicles in New Jersey, answer accordingly.
- (12) This must be answered if the corporation has a partnership interest in a partnership or LLC doing business or located in New Jersey. In addition, submit a rider detailing the partnership or LLC name and mailing address as well as same for all other partners.

The final two (2) questions dealing with subjectivity to Corporation Tax and the necessity to qualify as a Foreign Corporation are to be answered to the best ability of the respondent.

Please note that the Business Activities Report will be rejected and returned to the corporation as unfiled for the following reasons:

- Calendar or fiscal year has not yet ended
- Report does not include calendar or fiscal year covered
- Report covers a period in excess of one year
- Report has not been signed
- Federal Identification Number is missing
- Form is incomplete (all questions must be answered)

For further information, contact the Office Audit Branch, Nexus Group, phone number (609) 984-5749.