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Schedule M-3 Frequently Asked Questions. Title. Article # What are the best practices for preparing the Schedule M-3 in Engagement? sw12951. I just imported a 20YY C Corporation Tax Grouping for CCH ProSystem fx Tax, and there are not any M3 groups, why? sw12476. ... The Federal Tax Balance must be selected when the Schedule M-3 is applicable."

Knowledge Base Solution - Schedule M-3 Frequently Asked ...

The New Jersey Division of Taxation has proposed to amend the corporate business tax rule addressing the sourcing rules for services performed in the state. The new rule would apply to tax years beginning on or after January 1, 2014, which is also when the state's single sales-factor apportionment formula takes effect. The proposal requires [...]

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A testamentary trust did not owe New Jersey income tax on its undistributed trust income because it would have violated the due process requirements of the U.S. Constitution. The resident trust was

created by a New Jersey domiciliary for the benefit of his descendants and owned cash, bonds and stock. The trust was allocated income [...]

New Jersey ~ Personal Income Tax: Undistributed Income of ...

For those states that require federal Form 7004 in lieu of their state extensions, do the following: Go to the Extensions > Extensions worksheet. Select Section 2 - State / City Extensions. Click Detail. In Line 1 - State, use the lookup value (double-click or press F4) to select the appropriate state code.

Knowledge Base Solution - CCH

demands and the favored approaches of the majority of today's top tax teachers. CCH's Comprehensive Topics introduces students to the complex and absorbing study of federal taxation, covering a broad range of subjects beginning with basic concepts and individual taxation. Once the fundamentals are covered, tax accounting and the taxation of partnerships and corporations become the focus.

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