



State of New Jersey  
**GROSS INCOME TAX  
FIDUCIARY RETURN WEB**

For Taxable Year January 1, 2005 - December 31, 2005  
Or Other Taxable Year Beginning \_\_\_\_\_, 2005,  
Ending \_\_\_\_\_, 20\_\_

**5-F** Check this block  if application for Federal extension is attached or enter confirmation number \_\_\_\_\_

Federal Employer Identification Number	Name of Estate or Trust		
	Name and Title of Fiduciary		
↑ You must enter your FEIN above ↑  For Privacy Act Notification, see instructions	Address of Fiduciary (Number and Street or Rural Route)		
	City, Town, Post Office	State	Zip Code

RESIDENCY STATUS: (check only ONE box)

1.  Resident Estate - Date of decedent's death \_\_\_\_\_

2.  Resident Trust - Date trust created \_\_\_\_\_

3.  Nonresident Estate - Date of decedent's death and State \_\_\_\_\_ } Type of Trust

4.  Nonresident Trust - Date trust created and State \_\_\_\_\_ } Name of State

5. If estate was closed or trust terminated, check box  Also state the date \_\_\_\_\_

**GUBERNATORIAL ELECTIONS FUND** → Do you wish to designate \$1 of your taxes for this fund?  YES  NO **Note:** IF YOU CHECK THE "YES" BOX, IT WILL NOT INCREASE THE TAX OR REDUCE THE REFUND

NOTE: Nonresident estates and trusts, see instructions.

6.	Interest	Tax-Exempt Interest	6		
7.	Dividends	Tax-Exempt Dividends	7		
8.	Net profits from business (From Schedule A, Line 35)			8	
9.	Net gains or income from disposition of property (From Schedule B, Line 39)			9	
10.	Net gains or income from rents, royalties, patents, and copyrights (From Schedule C, Line 42)			10	
11.	Distributive Share of Partnership Income (Attach Schedule NJK-1)			11	
12.	Net pro rata share of S Corporation Income (Attach Schedule NJ-K-1)			12	
13.	Other Income - State Nature _____			13	
14.	Gross Income (Add Lines 6 through 13) If \$10,000 or less, see instructions			14	
15.	Distributions (From Schedule D Line 44A)			15	
16.	Total Income (Line 14 minus Line 15)			16	
16a.	NONRESIDENTS: NJ Income from Schedule G, Line 11			16a	
17.	Income Commissions		17		
18.	Exemption - Enter \$1,000 (Part-year taxpayers - see instructions)		18		
19.	Health Enterprise Zone Deduction		19		
20.	Total deductions and exemption (Add Lines 17, 18, and 19)			20	
21.	Taxable Income (Line 16 less Line 20)			21	



**WEB**

<i>Federal Employer Identification Number</i>		Name of Estate or Trust	
		Name and Title of Fiduciary	
22.	Taxable Income (from Page 1, Line 21) .....	22	
<b>NONRESIDENTS ONLY:</b>			
23.	Tax on amount on Line 22 (From Tax Table on page 11) .....	23	
24.	Income Percentage $\frac{\text{(Line 16a)}}{\text{(Line 16)}} = \text{_____} \%$		
25.	TAX: Residents (From Tax Table, page 11) Nonresidents (Multiply amount from Line 23 _____ x _____% from Line 24) ...	25	
26.	New Jersey Income Tax previously paid .....	26	
27.	Credit for income or wage taxes paid by New Jersey estates or trusts to other jurisdictions (From Schedule E, Line 49) .....	27	
28.	Tax paid on your behalf by Partnership(s) .....	28	
29.	Total payments and credits (Add Lines 26, 27, and 28) .....	29	
30.	Balance of Tax Due (Line 25 less Line 29) .....	30	
31.	Overpayment (Line 29 less Line 25) .....	31	
32.	Credit to 2006 Tax .....	32	
33.	Refund (Line 31 less Line 32) .....	33	

<b>SIGN HERE</b>	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. If prepared by a person other than taxpayer, this declaration is based on all information of which the preparer has any knowledge.		<b>Pay amount on Line 30 in full.</b> <b>Write FEIN on check or money order and make payable to:</b> STATE OF NEW JERSEY - TGI Division of Taxation Revenue Processing Center PO Box 888 Trenton, NJ 08646-0888 You may also pay by e-check or credit card.
	_____ Signature of Fiduciary or Officer Representing Fiduciary <span style="float:right">Date</span>		
	I authorize the Division of Taxation to discuss my return and enclosures with my preparer (below) <input type="checkbox"/>		
	_____ Signature of Preparer Other than Fiduciary <span style="float:right">Date</span>	_____ Address <span style="float:right">Fed. ID. No.</span>	
Division Use    1 _____ 2 _____ 3 _____ 4 _____ 5 _____ 6 _____ 7 _____			

**SCHEDULE A NET PROFITS FROM BUSINESS** List below the type of business, address, and net profit (loss) from each business carried on individually by the taxpayer. Attach Federal Schedule C or F.

TYPE OF BUSINESS		ADDRESS	NET PROFIT (LOSS)
34.			
35.	TOTAL (Enter here and on Page 1, Line 8) (If loss enter ZERO) .....		35

**SCHEDULE B NET GAINS OR INCOME FROM DISPOSITION OF PROPERTY** List the net gains or income, less net loss, derived from the sale, exchange, or other disposition of property including real or personal whether tangible or intangible. Attach Federal Schedule D.

(a) Kind of property and description	(b) Date acquired (Mo., day, yr.)	(c) Date sold (Mo., day, yr.)	(d) Gross sales price	(e) Cost or other basis as adjusted (see instructions) and expense of sale	(f) Gain or (loss) (d less e)
36.					
37.	Capital Gains Distributions .....				37
38.	Other Net Gains .....				38
39.	Net Gains (Add Lines 36, 37, and 38) (Enter here and on Page 1, Line 9) (If loss enter ZERO) .....				39

**SCHEDULE C NET GAINS OR INCOME FROM RENTS, ROYALTIES, PATENTS, AND COPYRIGHTS** List the net gains or net income, less net loss, derived from or in the form of rents, royalties, patents, and copyrights as reported on your Federal Income Tax Return. If you have passive losses for Federal purposes, see instructions. Attach Federal Schedule E.

(a) Kind of Property	(b) Net Rental Income (loss)	(c) Net Income From Royalties	(d) Net Income From Patents	(e) Net Income From Copyrights	
40.					
41.	TOTALS .....				
42.	Net Income (Combine Columns b, c, d, and e) (Enter here and on Page 1, Line 10) (If loss enter ZERO) .....				42

**SCHEDULE D BENEFICIARIES' SHARES OF INCOME** Attach Federal Schedule K-1

Name and Address of Each Beneficiary	Indicate Residency Status	Social Security Number	Column A Total Distributions	Column B NJ Source Income Distributed
43.				
44.	TOTAL (Enter amount from Line 44A on Page 1, Line 15) (Enter amount from Line 44B on Schedule G, Line 10) .....		44A	44B

**SCHEDULE E CREDIT FOR INCOME OR WAGE TAXES PAID TO OTHER JURISDICTION** A copy of other state or political subdivision tax return must be retained with your records.

45.	Income actually taxed by other jurisdiction during tax year (indicate name _____) .....	45
46.	Income Subject to Tax by New Jersey. (From Page 1, Line 16) .....	46
47.	Maximum Allowable Credit (45) _____ x _____ = .....	47
48.	Income tax paid to other jurisdiction .....	48
49.	Credit Allowed. (Enter lesser of Line 47 or Line 48 here and on Page 2, Line 27) .....	49

**SCHEDULE F ALLOCATION OF BUSINESS INCOME TO NEW JERSEY** See instructions if other than Formula Basis of allocation is used. Attach Form NJ-NR-A to Form NJ-1041.

**BUSINESS ALLOCATION PERCENTAGE (From Form NJ-NR-A)**  
 Enter below, the line number and amount of each item of business income reported on Form NJ-1041 which is required to be allocated and multiply by allocation percentage to determine amount of income from New Jersey sources.

From Line No. \_\_\_\_\_ \$ \_\_\_\_\_ x \_\_\_\_\_ % = \$ \_\_\_\_\_

From Line No. \_\_\_\_\_ \$ \_\_\_\_\_ x \_\_\_\_\_ % = \$ \_\_\_\_\_

**SCHEDULE G**  
(FORM NJ-1041)

**WEB** **2005**

**NEW JERSEY GROSS INCOME TAX**  
**NEW JERSEY INCOME OF NONRESIDENT ESTATES AND TRUSTS**

All nonresident estates and trusts must complete this schedule and file it with the New Jersey Gross Income Tax Fiduciary Return (Form NJ-1041)

Enter name, address, and Federal Employer Identification Number as shown on Form NJ-1041

Name of Estate or Trust	Federal Employer Identification Number
Name and Title of Fiduciary	
Address of Fiduciary (Number and Street or Rural Route)	For the Taxable Year Ended (Month, Day, Year)
City, Town, Post Office State Zip Code	

<b>INCOME FROM NEW JERSEY SOURCES:</b>	Net losses in one category cannot be applied against income in another. In case of a net loss in any category, enter "zero" for that category.	<b>New Jersey Income</b>	
1. Interest . . . . .		1.	
2. Dividends . . . . .		2.	
3. Net profits from business . . . . .		3.	
4. Net gains or income from disposition of property . . . . .		4.	
5. Net gains or income from rents, royalties, patents, and copyrights . . . . .		5.	
6. Distributive share of partnership income . . . . .		6.	
7. Net pro rata share of S corporation income . . . . .		7.	
8. Other Income - State Nature _____		8.	
9. TOTAL INCOME FROM NEW JERSEY SOURCES (Add Lines 1 through 8) . . . . .		9.	
10. New Jersey source income distributed to beneficiaries (From Schedule D Line 44B) . . . . .		10.	
11. New Jersey income (Line 9 less Line 10). (Enter here and on Line 16a) . . . . .		11.	