



5-F

For Tax Year January 1, 2019 – December 31, 2019, Or Other Tax Year Beginning _____, 2019, Ending 20_____

Check this box if application for federal extension is enclosed or enter confirmation number _____

<i>Federal Employer Identification Number</i>	Name of Estate or Trust		
	Name and Title of Fiduciary		
You must enter your FEIN above <i>For Privacy Act Notification, see instructions</i>	Address of Fiduciary (Number and Street or Rural Route)		Change of Address <input type="checkbox"/>
	City, Town, Post Office	State	ZIP Code

RESIDENCY STATUS: (check only ONE box)

1. <input type="checkbox"/>	Resident Estate	– Date of decedent’s death	_____	
2. <input type="checkbox"/>	Resident Trust	– Date trust created	_____	Type of Trust
3. <input type="checkbox"/>	Nonresident Estate	– Date of decedent’s death and state	_____	Name of State
4. <input type="checkbox"/>	Nonresident Trust	– Date trust created and state	_____	

5. If estate was closed or trust terminated, check box and state the date _____

GUBERNATIONAL ELECTIONS FUND	Do you wish to designate \$1 of your taxes for this fund?	<input type="checkbox"/> YES <input type="checkbox"/> 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 (Schedule NJ-BUS-1, Part 1, line 4).....	8.		
9. Net gains or income from disposition of property (From Schedule A, line 44).....	9.		
10. Net gains or income from rents, royalties, patents, and copyrights (Schedule NJ-BUS-1, Part II, line 4).....	10.		
11. Distributive Share of Partnership Income (Schedule NJ-BUS-1, Part III, line 4) (Enclose Schedule NJK-1)....	11.		
12. Net pro rata share of S Corporation Income (Schedule NJ-BUS-1, Part IV, line 4) (Enclose 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 B, line 46A).....	15.		
16. Total Income (Subtract line 15 from line 14).....	16.		
16a. NONRESIDENTS: NJ Income from Schedule E, 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. Alternative Business Calculation Adjustment (Schedule NJ-BUS-2, line 11).....	20.		
21. Total deductions and exemption (Add lines 17 through 20).....	21.		
22. Taxable Income (Subtract line 21 from line 16).....	22.		



<i>Federal Employer Identification Number</i>	Name of Estate or Trust
	Name and Title of Fiduciary

23. Taxable Income (From Page 1, line 22).....			23.
NONRESIDENTS ONLY:			
24. Tax on amount on line 23 (From Tax Table on page 16)			24.
25. Income Percentage $\frac{\text{(Line 16a)}}{\text{(Line 16)}} = \text{_____}\%$			
26. TAX: Residents (From Tax Table, page 16). Check box <input type="checkbox"/> if not subject to tax and enclose certification. (See instruction page 7) Nonresidents (Multiply amount from line 24 _____ x _____ % from line 25)			26.
27. Credit for income or wage taxes paid by New Jersey estates or trusts to other jurisdictions (From Schedule C, line 51).....			
28. Balance of Tax (Subtract line 27 from line 26).....			
29. Sheltered Workshop Tax Credit.....			
30. Balance of Tax after Credit (Subtract line 29 from line 28).....			30.
31. Penalty for Underpayment of Estimated Tax (See instructions) Check box <input type="checkbox"/> if Form NJ-2210 is enclosed.			31.
32. Total Tax and Penalty (Add lines 30 and 31).....			32.
33. New Jersey Income Tax previously paid.....			33.
34a. Tax paid on your behalf by Partnership(s) (See instructions).....			
34b. Tax paid on your behalf by Partnership(s) and Distributed (From Schedule B, line 46C).....			
34c. Balance of tax paid on your behalf by Partnership(s) (Subtract line 34b from line 34a).....			34c.
35. Total New Jersey Income Tax Withheld (From enclosed withholding statements. See instructions).....			35.
36. Total payments and credits (Add lines 33, 34c, and 35).....			36.
37. Balance of Tax Due (Subtract line 36 from line 32).....			37.
38. Overpayment (Subtract line 32 from line 36).....			38.
39. Credit to 2020 Tax.....			39.
40. Refund (Subtract line 39 from line 38).....			40.

SIGN HERE	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.	Pay amount on line 37 in full. Write FEIN on check or money order and make payable to: 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	_____ Date
	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 (If NJ-1040-0 is enclosed, check box) <input type="checkbox"/>	_____ Federal Identification Number
	_____ Firm Name	_____ Federal Employer Identification Number

Division Use	1 _____ 2 _____ 3 _____ 4 _____ 5 _____ 6 _____ 7 _____
---------------------	---

Federal Employer Identification Number	Name of Estate or Trust	Name and Title of Fiduciary
--	-------------------------	-----------------------------

SCHEDULE A		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. Enclose 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 minus e)	
41.							
42.	Capital Gains Distributions					42.	
43.	Other Net Gains.....					43.	
44.	Net Gains (Add lines 41, 42, and 43) (Enter here and on Page 1, line 9) (If loss, enter ZERO)					44.	

SCHEDULE B		BENEFICIARIES' SHARES OF INCOME		Enclose New Jersey Schedule NJK-1					
	Name and Address of Each Beneficiary	Indicate Residency Status	Social Security Number	DISTRIBUTIONS					
				Column A Total Income	Column B NJ Source Income	Column C Tax Paid by Partnerships			
45.									
46.	TOTAL (Enter amount from line 46A on line 15) (Enter amount from line 46B on Schedule E, line 10) (Enter amount from line 46C on line 34b)			46A.		46B.		46C.	

SCHEDULE C		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.			
47.	Income properly taxed by both New Jersey and other jurisdiction during tax year. See instructions page 10. (Indicate jurisdiction name _____) <i>(Do not combine the same income taxed by more than one jurisdiction.) Amount on line 47 cannot exceed amount on line 48.</i>	47.					
48.	Income Subject to Tax by New Jersey. (From line 16)	48.					
49.	Maximum Allowable Credit (47) _____ x _____ = (Divide line 47 by line 48) (48) (New Jersey Tax from line 26)	49.					
50.	Income tax paid to other jurisdiction.....	50.					
51.	Credit Allowed. (Enter lesser of line 49 or line 50 here and on line 27).....	51.					

SCHEDULE D		ALLOCATION OF BUSINESS INCOME TO NEW JERSEY		See instructions if other than Formula Basis of allocation is used. Enclose Form NJ-NR-A with 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 that 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 E
(Form NJ-1041)

2019

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 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 Tax Year Ended (Month, Day, Year)
City, Town, Post Office	State	ZIP Code	

INCOME FROM NEW JERSEY SOURCES:	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.	New Jersey Income	
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 B, line 46B)		10.	
11. New Jersey income (Subtract line 10 from line 9) Enter here and on line 16a		11.	

Name of Estate or Trust as shown on Form NJ-1041	Name and Title of Fiduciary	Federal Employer Identification Number
--	-----------------------------	--

Schedule NJ-BUS-1
(Form NJ-1041)

New Jersey Gross Income Tax
Business Income Summary Schedule

2019

Part I Net Profits From Business		List the net profit (loss) from business(es). See Instructions.	
	Business Name	Social Security Number/ Federal EIN	Profit or (Loss)
1.			
2.			
3.			
4.	Net Profit or (Loss). (Add lines 1, 2, and 3.) (Enter here and on line 8, NJ-1041. If loss, enter ZERO on line 8.)		4.

Part II 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. See instructions. Type of Property: 1-Rental real estate 2-Royalties 3-Patents 4-Copyrights		
	Source of Income or Loss. If rental real estate, enter physical address of property.	Social Security Number/ Federal EIN	Type – Enter number from list above	Income or (Loss)
1.				
2.				
3.				
4.	Net Income or (Loss). (Add lines 1, 2, and 3.) (Enter here and on line 10, NJ-1041. If loss, enter ZERO on line 10.)			4.

Part III Distributive Share of Partnership Income		List the distributive share of income (loss) from partnership(s). See instructions.		
	Partnership Name	Federal EIN	Share of Partnership Income or (Loss)	Share of tax paid on your behalf by Partnerships
1.				
2.				
3.				
4.	Distributive Share of Partnership Income or (Loss). (Add lines 1, 2, and 3.) (Enter here and on line 11, NJ-1041. If loss, enter ZERO on line 11.)			
5.	Total Share of tax paid on your behalf by Partnerships (Add lines 1, 2, and 3.) Enter total here and include on line 34a.			

Part IV Net Pro Rata Share of S Corporation Income		List the pro rata share of income (usable loss) from S corporation(s). See instructions.	
	S Corporation Name	Federal EIN	Pro Rata Share of S Corporation Income or (Usable Loss)
1.			
2.			
3.			
4.	Net Pro Rata Share of S Corporation Income or (Usable Loss). (Add lines 1, 2, and 3.) (Enter here and on line 12, NJ-1041. If loss, enter ZERO on line 12.)		4.

Keep a copy of this schedule for your records

Name of Estate or Trust as shown on Form NJ-1041	Name and Title of Fiduciary	Federal Employer Identification Number
--	-----------------------------	--

Schedule NJ-BUS-2
(Form NJ-1041)

New Jersey Gross Income Tax
Alternative Business Calculation Adjustment

2019

PART I Income (Loss)		Column A		Column B	
		Reportable Regular Business Income		Alternative Business Income/(Loss)	
1.	Net Profits From Business	1a.		1b.	
2.	Net Gain or Income From Rents, Royalties, Patents, and Copyrights	2a.		2b.	
3.	Distributive Share of Partnership Income	3a.		3b.	
4.	Net Pro Rata Share of S Corporation Income	4a.		4b.	
5.	Loss Carryforward From Tax Year 2018			5b.	()
6.	Totals	6a.		6b.	
PART II Adjustment Calculation					
7.	Total Regular Business Income	7.			
8.	Total Alternative Business Income/(Loss). (If loss, enter zero)	8.			
9.	Business Increment (line 7 minus line 8)	9.			
10.	Adjustment Percentage	10.	0.50		
11.	Alternative Business Calculation Adjustment (line 9 x 0.50)	11.			
PART III Loss Carryforward to Tax Year 2020					
12.	Loss Carryforward to Tax Year 2020	12.			()

Instructions

- Line 1a. Enter the amount from line 8, Form NJ-1041.
- Line 1b. Enter the amount from Part I, line 4, Schedule NJ-BUS-1 (Form NJ-1041).
- Line 2a. Enter the amount from line 10, Form NJ-1041.
- Line 2b. Enter the amount from Part II, line 4, Schedule NJ-BUS-1 (Form NJ-1041).
- Line 3a. Enter the amount from line 11, Form NJ-1041.
- Line 3b. Enter the amount from Part III, line 4, Schedule NJ-BUS-1 (Form NJ-1041).
- Line 4a. Enter the amount from line 12, Form NJ-1041.
- Line 4b. Enter the amount from Part IV, line 4, Schedule NJ-BUS-1 (Form NJ-1041).
- Line 5b. Enter the amount from line 12 of your 2018 Schedule NJ-BUS-2 (Form NJ-1041).
- Line 6a. Enter the total of lines 1a through 4a.
- Line 6b. Enter the total of lines 1b through 5b, netting gains with losses.
- Line 7. Enter the amount from line 6a of this schedule.
- Line 8. Enter the amount from line 6b of this schedule. If loss, enter zero here.
- Line 9. Subtract line 8 from line 7. If the result is zero, also enter zero on line 11 and on line 20 of Form NJ-1041, and continue with line 12.
- Line 10. The adjustment percentage for Tax Year 2019 is 50% (0.50).
- Line 11. Multiply the amount on line 9 by 50% (0.50). Enter here and on line 20 of Form NJ-1041.
- Line 12. If the amount on 6b is a loss, enter the amount of the loss on this line. Otherwise, enter zero.

Keep a copy of this schedule for your records

Schedule NJK-1
(Form NJ-1041)

New Jersey
Division of Taxation
Beneficiary's or Grantor's Share of Income

2019

For Calendar Year 2019 or Fiscal Year Beginning _____, 2019 and Ending _____, 20_____

PART I General Information					
Beneficiary or Grantor Information			Estate or Trust Information		
Federal Identification Number			Federal Identification Number		
Name			Name of Estate or Trust		
Street Address			Name of Fiduciary		
			Street Address		
City	State	ZIP Code	City	State	ZIP Code
Check Applicable Box Individual Resident Nonresident <input type="checkbox"/> <input type="checkbox"/> Trust <input type="checkbox"/> <input type="checkbox"/> Tax-Exempt Entity <input type="checkbox"/> <input type="checkbox"/> Grantor <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> Final NJK-1 <input type="checkbox"/> Member of Composite Return <input type="checkbox"/> Amended NJK-1			Check Applicable Box Resident Nonresident Estate <input type="checkbox"/> <input type="checkbox"/> Trust <input type="checkbox"/> <input type="checkbox"/> Grantor Trust <input type="checkbox"/> <input type="checkbox"/>		

PART II Beneficiary's Share of Income			
	Total Distribution	New Jersey Source Income Distributed	Tax Paid by Partnerships and Distributed
Net Income From Estate or Trust			

PART III Grantor's Share of Income		
	Everywhere Income	NJ Source Income
Interest NJ Exempt _____		
Dividends NJ Exempt _____		
Net profits or loss from business		
Net gains, income or loss from disposition of property		
Net gains, income or loss from rents, royalties, patents, and copyrights		
Distributive share of partnership income or loss		
Net pro rata share of S corporation income or loss		
Other Income – state nature _____		
Tax paid by partnership(s) on behalf of trust		

This Form May Be Reproduced

Beneficiary and Grantor Reporting of Income

For Gross Income Tax reporting purposes, the net income earned by an estate or trust does not retain its character, i.e., interest, partnership income; rather it is a specified income category, Net Gains or Income Derived Through Estates or Trusts.

The net income from an estate or trust actually distributed or required to be distributed during the tax year is taxable to the beneficiary in the income category, "Net Income From Estates and Trusts." In completing New Jersey Form NJ-1040, NJ-1040NR, or NJ-1041, the income is included on the line "Other Income."

Beneficiary Reporting of NJK-1 Income and Tax Paid by Partnerships and Distributed

Resident Individual, Estate or Trust. Include the Total Distribution on Form NJ-1040 or Form NJ-1041, Other Income.

Nonresident Individual. Include the Total Distribution on Form NJ-1040NR in column A, Other Income. Include the New Jersey Source Income Distributed in column B, Other Income. Include the Tax Paid by Partnerships and Distributed on Form NJ-1040NR, line 50.

Nonresident Estate or Trust. Include the Total Distribution on Form NJ-1041, Other Income. Include the New Jersey Source Income Distributed on Schedule E, Other Income. Include the Tax Paid by Partnerships and Distributed on Form NJ-1041, line 34a.

Grantor Reporting of NJK-1 Share of Income and Tax Paid by Partnerships on Behalf of Trust

Resident Grantor. Include the Everywhere Income amounts in each category of income on Form NJ-1040.

Nonresident Grantor. Include the Everywhere Income amounts in each category of income on Form NJ-1040NR, column A. Include the New Jersey Source Income amounts in each category of income in column B. Include Tax Paid by Partnerships on Behalf of Trust on line 50.

**New Jersey Gross Income Tax
Business Allocation Schedule**

Use this schedule if business activities are carried on both inside and outside New Jersey or if business activities are carried on 100% outside New Jersey.

This form must be enclosed and filed with your New Jersey Income Tax return.

Enter name, address, and Social Security/federal employer identification number as shown on Form NJ-1040NR, Form NJ-1041, or Form NJ-1065.			
Legal name of taxpayer		Social Security Number/Federal EIN	
Trade name of business if different from legal name above		For the Tax Year Ending (Month, Day, Year)	
Address (number and street or rural route)			
City or Post Office	State	ZIP Code	

Section 1 – Business Locations

List all places BOTH INSIDE AND OUTSIDE New Jersey where business is carried on.

	(a) Street Address	(b) City and State	(c) Description of Business Location	(d) Check One	
				Rent	Own
1.				<input type="checkbox"/>	<input type="checkbox"/>
2.				<input type="checkbox"/>	<input type="checkbox"/>
3.				<input type="checkbox"/>	<input type="checkbox"/>
4.				<input type="checkbox"/>	<input type="checkbox"/>

Section 2 – Average Values

Assets (See Instructions)	Average Values			
	Column A Everywhere		Column B New Jersey	
1. Real Property Owned	1.		1.	
2. Real and Tangible Property Rented	2.		2.	
3. Tangible Personal Property Owned	3.		3.	
4. TOTALS (Add lines 1–3 in each column)	4.		4.	

Section 3 – Business Allocation Percentage

Average Values of Property:		
1a. In New Jersey (From Section 2, column B, line 4)	1a.	
1b. Everywhere (From Section 2, column A, line 4)	1b.	
1c. Percentage in New Jersey (Divide line 1a by line 1b)	1c.	%
Total Receipts from All Sales, Services, and Other Business Transactions:		
2a. In New Jersey	2a.	
2b. Everywhere	2b.	
2c. Percentage in New Jersey (Divide line 2a by line 2b)	2c.	%
Wages, Salaries, and Other Personal Compensation Paid During the Year:		
3a. In New Jersey	3a.	
3b. Everywhere	3b.	
3c. Percentage in New Jersey (Divide line 3a by 3b)	3c.	%
4. Sum of New Jersey Percentages (Add lines 1c, 2c, and 3c)	4.	%
5. Business Allocation Percentage. (Divide the total on line 4 by 3; if less than 3 fractions, see instructions)	5.	%