

# Partner's Directory

## PARTNER'S DIRECTORY

List the partners in order of their ownership interest in the partnership, beginning with the partner who holds the largest share.

If an individual partner is both a Part Year Resident and a Part Year Nonresident, the partner is to be listed twice on the Partner's Directory. The partner's residency status as of the close of the taxable year is to be listed first.

**Column A:** Enter each partner's ownership percentage as of the close of the taxable year. If a partner disposed of all or part of an ownership interest during the year, list the partner by the ownership percentage before the disposition as of the close of the partnership's tax year.

**Column B:** Use the following codes to identify the partner's residency status and type:

- RI - New Jersey Resident Individual
- NR - Nonresident Individual
- PI - Part Year Resident Individual
- PN - Part Year Nonresident Individual
- RP - New Jersey Resident Partnership
- NP - Nonresident Partnership
- RC - New Jersey Corporation
- FC - Non-New Jersey Corporation
- RT - New Jersey Resident Trust
- NT - Nonresident Trust
- RE - New Jersey Resident Estate
- NE - Nonresident Estate

RO - New Jersey Resident - Other

NO - Nonresident - Other

For codes RO and NO, attach rider to explain the partner's entity type in detail.

**Column C:** Enter each partner's Social Security Number (SSN) for individual partners or Federal Employer Identification Number (FEIN) for partners which are entities other than individuals.

**Column D:** Enter each partner's name and address. For individuals, the statute requires that the address be that of the person's principal residence. If the partner is an entity other than an individual, enter the partner's business name.

**Column E:** Enter each partner's Distributive Share of Partnership Income or Loss from Line 4, Column A of their Schedule NJK-1.

**Column F:** Enter each partner's Distributive Share of Partnership Income or Loss from Line 4, Column B of their Schedule NJK-1.

### Signature

The return must be signed and dated by a general partner of the partnership or the partner designated for tax matters.

Anyone who prepares a return for a fee must sign the return as a "Paid Preparer" and enter his or her social security number or federal practitioner tax identification number. Include the company or corporation name and Federal Employer Identification Number, if applicable. A tax preparer who fails to sign the return or provide a tax identification number may incur a penalty of \$25 for each omission.