

# Line by Line Instructions

## Reporting Period

If you are reporting for a period other than calendar year 1999, enter the beginning and ending dates of your fiscal year.

## Partnership Name, Address, Identification

Enter the exact legal name, trade name, if any, and address of the partnership. The legal name is the name in which the business owns property or acquires debt. Enter the trade name, registered alternate name, (d/b/a name) if different from the partnership's legal name.

Enter the partnership's Federal Employer Identification Number (FEIN), principal business activity and date the business was started.

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Enter the partnership's Federal Employer Identification Number (FEIN), principal business activity and date the business was started.

Enter the number of resident partners and the number of non-resident partners in the spaces provided. Each partner's residency status must be determined as of the close of the partnership's tax year.

Check the appropriate boxes to indicate whether the return is a(n)

- Initial return;
- Final return; or
- Amended return.

Check the appropriate boxes to indicate if

- An application for a Federal extension is attached;
- The partnership is a hedge fund;
- A composite return is filed for nonresident partners; or if
- This is a tiered partnership

## Federal Partnership Income (Lines 1 – 11)

**Note:** Tiered Partnerships must complete Schedule A *before* completing the front of Form NJ-1065.

### Line 1 - Ordinary Income (Loss) from Trade or Business Activities

Enter on Line 1 the amount of ordinary income or loss derived from the partnership's trade or business activities. This will be the amount reported on Line 1, Schedule K, Federal Form 1065.

### Line 2 - Net Income (Loss) from Rental Real Estate Activities

Enter on Line 2 the net income or loss from rental real estate activities (attach a copy of your Federal Form 8825). This will be the amount reported on Line 2, Schedule K, Federal Form 1065.

### Line 3 - Net Income (Loss) from Other Rental Activities

Enter on Line 3 the net income or loss from other rental activities. This will be the amount reported on Line 3c, Schedule K, Federal Form 1065.

### Line 4 - Interest Income

Enter on Line 4 the amount of interest income reported on Line 4a, Schedule K, Federal Form NJ-1065.

### Line 5 - Dividend Income

Enter on Line 5 the amount of dividend income reported on Line 4b, Schedule K, Federal Form 1065.

### Line 6 - Royalty Income

Enter on Line 6 the royalty income reported on Line 4c, Schedule K, Federal Form 1065.

### Line 7 - Net Gain (Loss) from Disposition of Property

Enter on Line 7 the total of the net short-term and long-term gains and/or losses reported on Lines 4d and 4e(2), Schedule K, Federal Form 1065. Attach a copy of Schedule D, Federal Form 1065.

### Line 8 - Guaranteed Payments to Partners

Enter on Line 8 the amount of guaranteed payments to partners reported on Line 5, Schedule K, Federal Form 1065.

### Line 9 - Net IRC Section 1231 Gain (Loss)

Enter on Line 9 the net IRC Section 1231 gain or loss reported on Line 6, Schedule K, Federal Form 1065.

### Line 10 - Other Income (Loss)

Enter on Line 10 any other income or loss that is not included on Lines 1 through 9 above. This will be the total of the amounts reported on Lines 4f and 7, Schedule K, Federal Form 1065.

If any amount is reported on this line you must attach a schedule identifying the income or loss.

### Line 11 - Tax Exempt Interest Income

Enter on Line 11, the amount of tax-exempt interest income reported on Line 19, Schedule K, Federal Form 1065.