

Partnership name as shown on Form NJ-1065	Federal EIN
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SCHEDULE A TIERED PARTNERSHIPS
 (Complete this schedule before completing Form NJ-1065)

PART I PARTNERSHIP INCOME	Column A Amounts Reported by this Partnership on Federal Schedule K	Column B Portion of Amount in Column A Earned by Other Partnerships	Column C Amount Earned by this Partnership (A minus B)
1 Ordinary income (loss) from trade or business activities	1		
2 Net income (loss) from rental real estate activities	2		
3 Net income (loss) from other rental activities	3		
4 Interest Income	4		
5 Dividend Income	5		
6 Royalty Income	6		
7 Net gain (loss) from disposition of property	7		
8 Guaranteed payments to partners	8		
9 Net IRC section 1231 gain (loss)	9		
10 Other income (loss)	10		
11 Tax exempt interest income	11		

Use the amounts reported in Column C to complete Lines 1 through 11 on Form NJ-1065

Lines 1 - 11

- Column A: Follow the instructions for lines 1 through 11 of the NJ-1065 found on page 4.
- Column B: Enter the portion of each amount reported in Column A that was derived from other partnerships. For each line, this will be the sum of the amounts reported for the corresponding category on the Federal Schedule K-1(s) furnished to your partnership by each subsidiary partnership in which it is a member.
- Column C: For each line 1 through 11, subtract the amount reported in Column B from the amount reported in column A. Enter the difference in Column C of that line and on the corresponding line on the front of Form NJ-1065. Follow the instructions for lines 1 through 11 of the NJ-1065.

PART II SUMMARY OF SCHEDULE NJK-1(S) OR FEDERAL K-1(S) RECEIVED FROM OTHER PARTNERSHIPS
 (Attach copies of all Schedule NJK-1(s) Received)

12	NJK-1	Partnership Name	Federal EIN	NJ Distributive Share of Partnership Income		Nonresident Partner's
				Column A Amount from All Sources	Column B Amount from NJ Sources	Column C Share of NJ Tax
A						
B						
C						
D						
E						
13	Total Income (Loss) and Tax from Tiered Partnerships:		13			

- Line 12: Check the box to indicate if you received a Schedule NJK-1.
 List the Name, Federal EIN and Distributive Share of Partnership Income or Loss reported on Line 4, Columns A and B of Part II and Share of NJ Tax reported on Line 1, Column B of Part III of each Schedule NJK-1 this partnership received from another partnership. If you did not receive a Schedule NJK-1, you will have to use the information from your Federal Schedule K-1 to complete Reconciliation Worksheet A to determine the proper amount to report as your distributive share of partnership income for New Jersey tax purposes. Refer to Tax Topic Bulletin GIT-9P, *Income from Partnerships*.
- Line 13: Add the amount(s) on Line 12, Columns A, B and C and enter the result on Line 13, Columns A, B and C. Carry the totals in Columns A and B to Line 20 on the front of Form NJ-1065 and the total in Column C to Line 6 of Form PART-100.