NJ-1065 **2019**



New Jersey Partnership Return Gross Income Tax

For Calendar Year 2019, or Tax Year	Beginning,	2019	and Ending	, 20		
Legal Name of Taxpayer						
Trade Name of Business if different from legal na	ame ahove					
Trade Name of Business if different from legal ne	ame above					
Address (number and street or rural route)						
City on Doct Office		Ctata	710.0	· · · · · · · · · · · · · · · · · · ·		
City or Post Office		State	ZIP C	ode		
You Must Enter Your Federal EIN		,				
Federal EIN	# of Re	esiden	t Partners			
Principal Business Activity	# of No	nresio	lent Partners with Physical	Nexus to N.I		
Fillicipal Busiless Activity	# 01 No	JIII 6310	ient i arthers with i hysical	THEXUS TO THE		
Date Business Started	# of No	onresio	dent Partners without Phys	ical Nexus to NJ		
	Check applicable boxes					
☐ Initial Return		_	Investment Club	for November de est Doube en		
☐ Final Return ☐ Amended Return			Composite Return is Filed Controlling Interest Transfe			
Application for Federal Extension is Attac	thed	☐ Tiered Partnership				
Substitute Method of Allocation Granted	nied	General Partnership				
Complete Liquidation		Limited Partnership				
Qualified Investment Partnership			Limited Liability Company			
Listed on U.S. National Stock Exchange			Limited Liability Partnershi	р		
☐ Hedge Fund			·			
Partnership Income			Column A Amount From All Sources	Column B Amount From NJ Sources		
Ordinary Income (loss) from trade or business	activities (See instruction page 6)	1.	1			
Net income (loss) from rental real estate activit		2.				
Net income (loss) from other rental activities		3.				
Guaranteed payments to partners		4.				
5. Interest income		5.				
6. Dividend income		6.				
7. Royalty income		7.				
Net gain (loss) from disposition of property		8.				
9. Net IRC section 1231 gain (loss)						
10. Other Income (loss)		10.				
11. Tax-exempt interest income		11.				
12. Subtotal (Add lines 1 through 11)		12.				
13a. Taxes based on income	13a.					
13b. Other additions – specify:	. 13b.					
13c. Total additions (Add lines 13a and 13b)		13c.				
14. Subtotal (Add lines 12 and 13c)		14.				

Federal EIN

Par	tnership Income			А	Column A mount From All Source	s	Column B Amount From NJ Sources
15a.	Net Income (loss) from rental real estate activities	15a.					
15b.	Net gain (loss) from disposition of real property	15b.					
15c.	Guaranteed payments to partners	15c.					
15d.	Interest income from federal obligations	15d.					
15e.	Interest income from NJ obligations	15e.					
15f.	IRC section 179 expense	15f.					
15g.	Other subtractions – specify:	15g.					
15h.	Total subtractions (Add lines 15a through 15g)			15h.			
16a.	Subtotal (Subtract line 15h from line 14)			16a.			
16b.	NJ Allocation (Line 16a times business allocation % of -		%)	16b.			
17.	Net income (loss) from rental real estate activities (See	instruct	tion page 8)	17.			
18.	Net gain (loss) from disposition of real property			18.			
19.	Net partnership income (loss) (Total lines 16a, 17, and 7 (Total lines 16b, 17, and 17)		olumn A) olumn B)	19.			
20.	Income (loss) from tiered partnership			20.			
21.	Partnership income (loss) (Total lines 19 and 20)						
22a.	Guaranteed payments to partners			22a.			
22b.	Guaranteed payments to partners – pension			22b.			
22c.	Net guaranteed payment to partners (Subtract line 22b	from lin	e 22a)	22c.			
23.	Net gain (loss) from disposition of assets as a result of	a comp	lete liquidation	23.			
24.	Total Nonresident Noncorporate Partners Share of Tax (Line 2c, column J of Partners Directory)					24.	
25.	Total Nonresident Corporate Partners Share of Tax (Line 2c, column K of Partners Directory)					25.	
Par	tnership Filing Fee					20.	<u> </u>
1a.	Number of Resident Partners		x \$150.00 =			1a.	
1b.	Number of Nonresident Partners with Physical Nexus to New Jersey		v \$150.00 -			1b.	
1c.	Number of Nonresident Partners without Physical Nexus to New Jersey						
	Physical nexus to New Jersey		X \$150.00 X		Corporation Allocation Factor	1c.	
1d.	Filing Fee (Add lines 1a–1c, but do not enter more than	\$250,0	000)			1d.	
2.	Installment Payment					2.	
3.	Less: Installment Payment from 2018					3.	
4.	Less: PART-200-T Payment					4.	
5.	Balance Due					5.	
6.	Refund					6.	



Federal EIN	_	

Part	tners Directory List	all partners, includ	ing principal addre	ess. Add additional	sheets as necessa	ary. 1. Corpor	ctor •			
Α	В	С	D	E	F	G	Н	I	J	K
Code	SS Number or FEIN	Distributive Shar		of Assets as	From Disposition a Result of a Liquidation	- Pension	Nonresider	nt Partner's	Nonre	sident
Code	Name and Principal Address	Total Distribution	NJ Source	Total Gain (Loss)	NJ Source	T CHSIOH	Share of Total Income	Share of NJ Income	Noncorporate Partner's Share of Tax	Corporate Partner's Share of Tax
	% owned by Partner Final									
	% owned by Partner Final Final									
	% owned by Partner Final									
		2a. Total this pag	e. Enter zero if no	tax is reported in	column(s) J and/or	K.				
		2b. Total from	addit	ional pages attach	ed. Enter zero if no	tax is reported in	r K.			
				Enter the totals he						
Signature of General Partner or Limited Liability Company Member. Und		Under penalties of pand complete. Decl	perjury, I declare that aration of preparer (c	I have examined this other than general pa	s return, including acc rtner) is based on all i	ompanying schedule information of which	es and statements, ar preparer has any kno	nd to the best of my k owledge.	knowledge and belief,	it is true, correct,
Paid Preparer's Signature			Signature					Date Check if Self-Employed		
Date		Firm's Name (or yours if self-employed)						Preparer's SS # or PTIN		
		Preparer's Addre	ss					Preparer's Feder	ral EIN	
A con	plete Federal Form 1065 including all s	chedules and su	pporting attachm	ents may be requ	ired during the co	ourse of an audit				

	Page	of
ral EIN		

Partnership name as shown on Form NJ-1065					Federal EIN							
Par	Partners Directory List all partners, including principal address. Add additional sheets as necessary.											
Α		В	С	D	Е	F	G	н	I	J	К	
Code	SS Number or FEIN Name and Principal Address			re of Partnership e (Loss)	of Assets as	From Disposition a Result of a Liquidation	Pension	Nonreside	nt Partner's	Nonre	esident	
			Total Distribution	NJ Source	Total Gain (Loss)	NJ Source	F ension	Share of Total Income	Share of NJ Income	Noncorporate Partner's Share of Tax	Corporate Partner's Share of Tax	
	% owned by Partner	Final _										
	% owned by Partner	Final	-									
			<u> </u> 									
	% owned by Partner	Final _										
	% owned by Partner	Final										
	Total This Page Enter zero if no tax is reported in column(s) J and/or K.											

	90
043WD0319	

of

Page Federal EIN Partnership name as shown on Form NJ-1065 **Partners Directory** List all partners, including principal address. Add additional sheets as necessary. В С D Ε F G Н J K Net Gain (Loss) From Disposition Distributive Share of Partnership of Assets as a Result of a Nonresident Partner's Nonresident Income (Loss) Complete Liquidation SS Number or FEIN Code Pension Name and Principal Address Noncorporate Corporate Total Total Gain Share of Total Share of NJ NJ Source NJ Source Partner's Share Partner's Share Distribution (Loss) Income Income of Tax of Tax % owned Final by Partner **Total This Page** Enter zero if no tax is reported in column(s) J and/or K.

Schedule NJK-1 (Form NJ-1065)

State of New Jersey Partner's Share of Income

2019

For Calendar Year 2019, or Fiscal Year Beginning _______, 2019 and ending ______, 20__ Part I **General Information** Partner's SS # or Federal EIN Partnership's Federal EIN Partner's Name Partnership's Name Street Address Partnership's Street Address City State ZIP Code State ZIP Code Enter Partner's percentage of: What type of entity is partner? (see instructions) ___ (i) Before Decrease (ii) End of Year Code or Termination Date Partner's Interest in Partnership began: _ **Profit Sharing** Month Loss Sharing Final NJK-1 Hedge Fund Amended NJK-1 Member of Composite Return Capital Ownership Part II **Income Information** NJ-1040 Filers **B. New Jersey Source** Income Classification A. Total Distribution **Enter Amounts on Line** NJ-1040NR Filers Amounts **Shown Below** 1. Partnership Income (loss) 2. Net Guaranteed Payments 3. Partner's 401(k) Contribution 4. Distributive Share of Partnership Income (loss) (Line 1 plus line 2 Line 21 Line 23 minus line 3) 5. Pension Line 20a 6. Net Gain (loss) From Disposition of Assets as a Result of a Line 19 Line19 Complete Liquidation Part III **Partner's Information** Line 10b, Page 1, CBT-100 Line 8a, Page 1, CBT-100S Line 10, Page 1, CBT-100U Line 7, NJ-CBT-1065 Line 50, NJ-1040NR Line 23, NJ-1080C Nonresident Partner's Share of NJ Tax..... Line 34a, NJ-1041 2. Partner's HEZ Deduction Part IV **Supplemental Information (Attach Schedule)**

NJ-1065 - 2019Schedule A

Part	nership name as shown on Form NJ-1065	Federal EIN							
Sc	Schedule A Tiered Partnerships								
Ра	Part I Partnership Income Column A								
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.	Guaranteed payments to partners	4.							
5.	Interest Income	5.							
6.	Dividend Income	6.							
7.	Royalty Income	7.							
8.	Net gain (loss) from disposition of property	8.							
9.	Net IRC section 1231 gain (loss)	9.							
10.	Other income (loss)	10.							
11.	Tax-exempt interest income	11.							
Use	Use the amounts reported in column C to complete lines 1 through 11 on Form NJ-1065 or in column A of Schedule L, if applicable.								

Lines 1-11

- Follow the instructions for lines 1-11 of the NJ-1065. Column A:
- 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.
- 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 or in column A of Schedule L, if applicable. Follow the instructions for lines 1 through 11 of the NJ-1065.

Pa	rt II	Summary of Schedule NJI (Attac			ral K-1(s) Recei e NJK-1(s) Received)	ved From Other	Partnerships
					NJ Distributive Share	of Partnership Income	Nonresident Partner's
12.	NJK-1	Partnership Name	Federal EIN		Column A Amount from All Sources	Column B Amount from NJ Sources	Column C Share of NJ Tax
Α							
В							
С							
D							
Е							
	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/or Net Gain (Loss) From Disposition of Assets as a Result of a Complete Liquidation reported on line 6, columns A and B of Part II, and Share of NJ Tax reported on line 1 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 purposes. See 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 totals in columns A and B to line 20 on page 2 of Form NJ-1065.

NJ-	1065 – 2019	Schedule B			
Partn	ership name as shown or	n Form NJ-1065	Federal EIN		
Sch	nedule B	Taxable Years			
Par	t I Qualific	ations			
1. Is	each employee for which	a credit is claimed a "Qualifi	ed Person" in accordance with P.L	2005, c. 318?	YES NO
			r at least 26 weeks during the prived workshop?	• 1	
NOT		r of the above questions is "N Otherwise, go to Part II.	NO," do not complete the rest of th	is form. The taxpayer does not qu	alify for the Sheltered
Par	t II Calcula	tion of the Availa	ble Sheltered Works	hop Tax Credit for Pa	artnerships
		ımn (A) ame	Column (B) Social Security #	Column (C) Total Wages	Column (D) 20% of Column C – Max \$1,000
3.					
4.					
5.					
6.					
7.					

- Column A: Enter the name of each qualified person employed by your partnership.
- Column B: Enter the Social Security number of each qualified person employed by your partnership.

Available Sheltered Workshop Tax Credit (Add lines 3 through 7).....

- Column C: Enter the salary and wages paid during the tax year.
- Column D: Enter the lesser of 20% of column C or \$1,000 per qualified person.

^{*} If there are more names, attach a schedule corresponding to Part II.

NJ-1065 – 2019 Schedule J								
Partne	ership name as	shown on Form NJ-1065	Federal EIN					
		Corporation Allocation	ion Schedule					
Schedule J A partnership that is not a qualified investment partnership, investment club, and that is not listed on a States National Stock Exchange but has a nonresident noncorporate or nonresident corporate partners complete Schedule J. This schedule should be omitted if the taxpayer does not have receipts outside N Jersey; the allocation factor will be 100% (1.000000). Schedule J is not required for a partnership that rehedge fund status if its only nonresident partners are individuals, estates, or trusts. Schedule J is required for a partnership includes nonresident partners who do not have physical nexus to New Jersey and the partnership wishes to allocate the filing fee.								
Part I All Allocating Companies Must Answer the Following Questions (a) Explain in detail internal controls used in distribution of receipts in and out of New Jersey, as shown in Part II (b) State the location of the actual seat of management or control of the partnership								
Par	t II Co	mputation of Allocation Factor						
			Amounts (omit cents)					
1. Red	•			-				
(a)	From sales of	tangible personal property shipped to points within New Jersey.		_				
(b)	From services	performed in New Jersey.]				
(c)	From rentals of	f property situated in New Jersey.		Complete by carrying the fraction				
(d) From royalties for the use in New Jersey of patents and copyrights. (d) From royalties for the use in New Jersey of patents and copyrights. (d) Every royalties for the use in New Jersey of patents and copyrights.								
(e) All other business receipts earned in New Jersey. $\frac{123,456}{2} = 123$								
(f) Total New Jersey receipts (Total of lines 1(a) to 1(e), inclusive).								
(g)	transactions e	·]				
(h)		tor (Percentage in New Jersey (line 1(f) divided by line 1(g)). line 1(h) and carry to line 1 of the Partners Directory on Page 3 65.						

Instructions for Schedule J Corporation Allocation Schedule

Part I – General Instructions Regarding Allocation of Adjusted Entire Net Income:

- (a) Allocation Percentages: In calculating the allocation factor in Schedule J, division must be carried to six decimal places, e.g., .123456.
- (b) Effective for returns beginning on or after July 1, 2010, all partnerships are entitled to allocate.
- (c) Effective for returns beginning on or after January 1, 2016, all returns will have a 100% weighted receipts fraction only.
- (d) Only receipts attributable to the partnership entity are to be used in calculating the allocation factor denominators.

Part II – Computation of Allocation Factor: This schedule may be omitted if the taxpayer does not have activity outside New Jersey.

Line 1(a)–1(d) Receipts Fraction: Receipts from sales of tangible personal property are allocated to New Jersey where the goods are shipped to points within New Jersey.

Receipts from the sale of goods are allocable to New Jersey if shipped to a New Jersey or a non-New Jersey customer where possession is transferred in New Jersey. Receipts from the sale of goods shipped to a taxpayer from outside New Jersey to a New Jersey customer by a common carrier are allocable to New Jersey. Receipts from the sale of goods shipped from outside New Jersey to a New Jersey location where the goods are picked up by a common carrier and transported to a customer outside of New Jersey are not allocable to New Jersey.

Receipts from the following are allocable to New Jersey; services performed in New Jersey; rentals from property situated in New Jersey; royalties from the use in New Jersey of patents or copyrights; all other business receipts earned in New Jersey.

Lines 1(e) and 1(g)

(1) Receipts From Sales of Capital Assets: Receipts from sales of capital assets (property not held by the taxpayer for sale to customers in the regular course of business), either within or outside New Jersey, should be included in the numerator and the denominator based on the net gain recognized and not on gross selling prices. Where the taxpayer's business is the buying and selling of real estate or the buying and selling of securities for trading purposes, gross receipts from the sales of such assets should be included in the numerator and the denominator of the receipts fraction.

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	d and filed with your	New .	Jersey Income Tax return.			
Ente	er name, address, and Social Security/	IJ-1040NR, Form NJ-104	040NR, Form NJ-1041, or Form NJ-1065.					
Lega	al name of taxpayer	Social Security Nur	Social Security Number/Federal EIN					
Trac	le name of business if different from le	For the Tax Year El (Month, Day, Year)	For the Tax Year Ending (Month, Day, Year)					
Add	ress (number and street or rural route))						
City or Post Office State ZIP Code								
	ction 1 – Business Loc		carried on.					
List all places BOTH INSIDE AND OUTSIDE New Jersey where business is carried on. (a) Street Address (b) City and State (c) De				escription of Business Location (d) Check One				
	(a) Street Address (b) Gity and State		(0) 200		Islands Escalett		Own	
1.								
2.								
3.								
4.								
Sa	ction 2 – Average Value	28						
36	Ction 2 - Average value			1	Avera	ge Valu	es	
Assets (See Instructions)				Column A Column B Everywhere New Jersey				
1.	Real Property Owned			1.	Lverywhere	1.	New Jei	sey
2.	Real and Tangible Property Rented			2.		2.		
3.	Tangible Personal Property Owned					3.		
4.	TOTALS (Add lines 1–3 in each column)			4.		4.		
_	ction 3 – Business Allo	ocation Percentage		r				
Ave	rage Values of Property:					:		
1a.	a. In New Jersey (From Section 2, column B, line 4)					_		
1b.	o. Everywhere (From Section 2, column A, line 4)						Í	
1c. Percentage in New Jersey (Divide line 1a by line 1b)						1c.		%
Total Receipts from All Sales, Services, and Other Business Transactions:								
2a.	•					_		
2b.	b. Everywhere						ı	
2c. Percentage in New Jersey (Divide line 2a by line 2b)						2c.		%
Wages, Salaries, and Other Personal Compensation Paid During the Year:								
За.	·			3a. 3b.				
3b.								
3c.						3c.		%
4.						4.		%
5.	5. Business Allocation Percentage. (Divide the total on line 4 by 3; if less than 3 fractions, see instructions)					5		%

NJ-1065E **2019**

New Jersey – Corporate Partner's Statement of Being an Exempt Corporation or Maintaining a Regular Place of Business In New Jersey

	1.11	galai i lace of Basilless						
	EIN	Name of Filing Entity						
Г1 ty ation	Mailing Address							
PART 1 Entity Information	City	State	ZIP					
_	Person to Contact	Person to Contact Telephone Number						
	Federal EIN	Name of Filing Entity						
PART 2 Partner nformation	Principal Address							
PA Pa Infori	City	State	ZIP					
☐ By signing		Maintains a Regular Place of Busine at it maintains a regular place of business in	ess n New Jersey other than a statutory office and is subject	to				
the New Je	ersey Corporation Business Tax in accord	ance with N.J.S.A. 54:10-1 et seq.	nouse, or other space of the partner that is regularly mai					
tained, oc	cupied, and used by the partner in carryi	ng on its business and in which one or more	e regular employees are in attendance. To maintain a pla by the partner and not by some related entity or person.					
List addre	ss of at least one such regular place of bu	siness in New Jersey:						
Failure to	list at least one regular place of business	will result in the partnership entity remitting	a payment of tax on your share of New Jersey income.					
_	By signing this statement, the corporation is declaring that it is exempt from the Corporation Business Tax Act pursuant to N.J.S.A. 54:10A-3.							
	By signing this statement, the corporate partner is declaring that it is an exempt IRC 501(c)(3) entity.							
☐ By signing	By signing this statement, the corporate partner is declaring that it is a retirement plan approved by the Internal Revenue Service.							
I further unders	tand that this statement:							
1. Must b	e made annually; and							
	2. Must not be made after the 15th day of the fourth month succeeding the close of the privilege period or after the return has been filed, whichever occurs first; and							
3. Does not relieve the partnership of the requirement to remit tax to the Division on the corporate partner's behalf if, for any reason, the corporate part does not meet the criteria of being an exempt corporation or maintaining a regular place of business in New Jersey; and								
	uires the corporate partner to notify the partnership and the Division of Taxation immediately in writing if the corporate partner submitted this form to partnership in error.							
Under penalties of perjury, I declare that I have examined this statement, and to the best of my knowledge and belief, it is true and correct and that I am properly authorized to sign and make this consent on behalf of:								
Name of Entity								
	Signature of Corporate O General Partner or Limited Liabi		Date					

THIS FORM MAY BE REPRODUCED AND MUST BE RETAINED BY THE FILING ENTITY

N.J.S.A. 54:10A-3. Exempt corporations -

The following corporations shall be exempt from the tax imposed by this act:

- (a) Corporations subject to a tax assessed upon the basis of gross receipts, other than the alternative minimum assessment determined pursuant to section 7 of P.L. 2002, c.40 (C.54:10A-5a), and corporations subject to a tax assessed upon the basis of insurance premiums collected;
- (b) Corporations which operate regular route autobus service within this State under operating authority conferred pursuant to R.S. 48:4-3, provided, however, that the corporations shall not be exempt from the tax on net income imposed by section 5(c) of P.L. 1945, c.162 (C.54:10A-5);
- (c) Railroad, canal corporations, production credit associations organized under the Farm Credit Act of 1933, or agricultural cooperative associations incorporated or domesticated under or subject to chapter 13 of Title 4 of the Revised Statutes and exempt under Subtitle A, Chapter 1F, Part IV, Section 521 of the federal Internal Revenue Code (26 U.S.C. s.521);
- (d) Cemetery corporations not conducted for pecuniary profit or any private shareholder or individual;
- (e) Nonprofit corporations, associations or organizations established, organized or chartered, without capital stock, under the provisions of Title 15, 16 or 17 of the Revised Statutes, Title 15A of the New Jersey Statutes or under a special charter or under any similar general or special law of this or any other state, and not conducted for pecuniary profit of any private shareholders or individual;
- (f) Sewerage and water corporations subject to a tax under the provisions of P.L. 1940, c.5 (C.54:30A-49 et seq.) or any statute or law imposing a similar tax or taxes;
- (g) Nonstock corporations organized under the laws of this State or of any other state of the United States to provide mutual ownership housing under federal law by tenants, provided, however, that the exemption hereunder shall continue only so long as the corporations remain subject to rules and regulations of the Federal Housing Authority and the Commissioner of the Federal Housing Authority holds membership certificates in the corporations and the corporate property is encumbered by a mortgage deed or deed of trust insured under the National Housing Act (48 Stat.1246) as amended by subsequent Acts of Congress. In order to be exempted under this subsection, corporations shall annually file a report on or before August 15 with the commissioner, in the form required by the commissioner, to claim such exemption, and shall pay a filing fee of \$25;
- (h) Corporations not for profit organized under any law of this State where the primary purpose thereof is to provide for its share-holders or members housing in a retirement community as the same is defined under the provisions of the "Retirement Community Full Disclosure Act," P.L. 1969, c.215 (C.45:22A-1 et seq.);
- (i) Corporations which are licensed as insurance companies under the laws of another state, including corporations which are surplus lines insurers declared eligible by the Commissioner of Banking and Insurance pursuant to section 11 of P.L. 1960, c.32 (C.17:22-6.45) to insure risks within this State; and
- (j) (1) Municipal electric corporations that were in existence as of January 1, 1995, provided that all of their income is from sales, exchanges or deliveries of electricity derived from customers using electricity within their municipal boundaries; and (2) Municipal electric utilities that were in existence as of January 1, 1995, provided that all of their income is from sales, exchanges or deliveries of electricity derived from customers using electricity within their franchise area existing as of January 1, 1995. If a municipal electric corporation derives income from sales, exchanges or deliveries of electricity from customers using the electricity outside its municipal boundaries, the municipal electric corporation shall be subject to the tax imposed by this act on all income. If a municipal electric utility derives income from sales, exchanges or deliveries of electricity from customers using electricity outside its franchise area existing as of January 1, 1995, the municipal electric utility shall be subject to the tax imposed by the act on all income.
- (k) A rural electric cooperative which is exclusively owned and controlled by the members it serves and is subject to the provisions of P.L. 2017, c.297 (C.48:24-1 et al.), provided that all of the cooperative's income from the sale and distribution of electricity is derived from sales, exchanges, or deliveries of electricity to members using electricity within its franchise area. If a rural electric cooperative derives income from sales, exchanges, or deliveries of electricity from customers using electricity outside its franchise area, that rural electric cooperative shall be subject to the tax imposed by this act on income derived from those sales, exchanges, or deliveries.

L.1945, c.162, s3; amended 1949, c.236, s.1; 1951, c.130; 1960, c.174, s.1; 1963, c.59; 1967, c.48; 1972, c.211, s.4; 1973, c.275; 1975, c.170, s.1; 1991, c.184, s.22; 1993, c.338; 1997, c.162, s.1; 1998, c.114, s.1; 2002, c.40, s.2; 2017, c.297, s.20

NJ-1065-V	2019	For	period beginning	, 2019 and ending	, 20
Federal Employer ID Nu Partnership Name	imber (required)			Return this voucher with payment to: Filing Fee on Partnerships PO Box 642 Trenton, NJ 08646-0642	
Mailing Address					253
City, Town, Post Office		State	ZIP Code		Ph. St.
	payable to "State of D number and tax y			Enter amount of payment here:	0 0

02419000000000000000191206000000000

Cut Along Dotted Line

New Jersey Gross Income Tax Partnership Payment Voucher
