NJ-1065
2025

043WB01250

New Jersey Partnership Return
Gross Income Tax

For Calendar Year 2025, or Tax Year Beginning _____, 2025 and Ending _____, 20_____

Legal Name of Taxpayer
Trade Name of Business if different from legal name above
Address (number and street or rural route)
City or Post Office — State — ZIP Code

You Must Enter Your Federal EIN	
Federal EIN	_____ # of Resident Partners
Principal Business Activity	_____ # of Nonresident Partners with Physical Nexus to NJ
Date Business Started	_____ # of Nonresident Partners without Physical Nexus to NJ

Check applicable boxes

- ☐ Initial Return
- ☐ Final Return
- ☐ Amended Return
- ☐ Application for Federal Extension is Attached
- ☐ Substitute Method of Allocation Granted
- ☐ Complete Liquidation
- ☐ Qualified Investment Partnership
- ☐ Listed on U.S. National Stock Exchange
- ☐ Hedge Fund
- ☐ Investment Club
- ☐ Composite Return is Filed for Nonresident Partners
- ☐ Controlling Interest Transfer Tax
- ☐ Tiered Partnership
- ☐ General Partnership
- ☐ Limited Partnership
- ☐ Limited Liability Company
- ☐ Limited Liability Partnership

Partnership Income

		Column A Amount From All Sources	Column B Amount From NJ Sources
1.	Ordinary Income (loss) from trade or business activities (See instructions)	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.	
12.	Subtotal (Add lines 1 through 11)	12.	
13a.	Taxes based on income	13a.	
13b.	Addition – difference between federal K-1 and NJK-1 for nonunitary partnerships	13b.	
13c.	Other additions – specify: _____	13c.	
13d.	Total additions (Add lines 13a through 13c)	13d.	

Legal Name of Taxpayer	043WB02250	Federal EIN

Partnership Income

			Column A Amount From All Sources	Column B Amount From NJ Sources
14.	Subtotal (Add lines 12 and 13d)	14.		
15a.	Guaranteed payments to partners	15a.		
15b.	Interest income from federal obligations	15b.		
15c.	Interest income from NJ obligations	15c.		
15d.	IRC section 179 expense	15d.		
15e.	Subtraction – difference between the federal K-1 and NJK-1 for nonunitary partnerships	15e.		
15f.	Other subtractions – specify: _____	15f.		
15g.	Total subtractions (Add lines 15a through 15f)	15g.		
16.	Net partnership income (Subtract line 15g from line 14)	16.		
17.	Net nonoperational income (loss) (From Schedule O, Part I, line 16)	17.		
18.	Nonunitary partnership income (loss) (From Schedule A, Part III, line 2)	18.		
19a.	Total operational income (Subtract lines 17 and 18 from line 16)	19a.		
19b.	Allocated operational income (Line 19a times allocation factor of .____)	19b.		
20.	Nonoperational income (loss) Column A – Enter amount from Schedule O, Part I, line 16 Column B – Enter amount from Totals column of Schedule O, Part II, line 16	20.		
21.	Nonunitary partnership income (loss) Column A – Enter amount from Schedule A, Part III, line 2 Column B – Enter amount from Schedule A, Part III, line 3	21.		
22.	Partnership income (loss) (Total lines 19a, 20, and 21 in column A, and lines 19b, 20, and 21 in column B)	22.		
23a.	Guaranteed payments to partners	23a.		
23b.	Guaranteed payments to partners – pension	23b.		
23c.	Net guaranteed payment to partners (Subtract line 23b from line 23a)	23c.		
24.	Net gain (loss) from disposition of assets as a result of a complete liquidation	24.		
25.	Total Nonresident Noncorporate Partners Share of Tax (Line 1c, column I of Partners Directory)	25.		
26.	Total Nonresident Corporate Partners Share of Tax (Line 1c, column J of Partners Directory)	26.		

Partnership Filing Fee

1a.	Number of Resident Partners _____ x $150.00 =	1a.	
1b.	Number of Nonresident Partners with Physical Nexus to New Jersey _____ x $150.00 =	1b.	
1c.	Number of Nonresident Partners without Physical Nexus to New Jersey _____ x $150.00 x [ ] Allocation Factor =	1c.	
1d.	Filing Fee (Add lines 1a–1c, but do not enter more than $250,000)	1d.	
2.	Installment Payment	2.	
3.	Less: Pass-Through Business Alternative Income Tax Credit	3.	
4.	Less: Installment Payment from 2024	4.	
5.	Less: PART-200-T Payment	5.	
6.	Balance Due	6.	
7.	Refund	7.	

Partnership name as shown on Form NJ-1065	043WD01250	Federal EIN

Partners Directory

List all partners, including principal address. Add additional sheets as necessary.

A	B	C	D	E	F	G	H	I	J	K
Code	SS Number or FEIN Name and Principal Address	Distributive Share of Partnership Income (Loss)		Net Gain (Loss) From Disposition of Assets as a Result of a Complete Liquidation		Pension	Nonresident Partner's Share of NJ Income	Nonresident		Share of Pass-Through Business Alternative Income Tax
		Total Distribution	NJ Source	Total Gain (Loss)	NJ Source			Noncorporate Partner's Share of Tax	Corporate Partner's Share of Tax	
	% owned by Partner ____ Final ☐									
	% owned by Partner ____ Final ☐									
	% owned by Partner ____ Final ☐									
	1a. Total this page. Enter zero if no tax is reported in column(s) I, J, and/or K									
	1b. Total from _____ additional pages attached. Enter zero if no tax is reported in column(s) I, J, and/or K.									
	1c. Total tax (Add lines 1a and 1b). Enter the totals here.									

Signature of General Partner or Limited Liability Company Member.	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. Declaration of preparer (other than general partner) is based on all information of which preparer has any knowledge.	
	Paid Preparer's Signature	Date ☐ Check if Self-Employed
Date	Firm's Name (or yours if self-employed)	Preparer's SS # or PTIN
	Preparer's Address	Preparer's Federal EIN

A complete federal Form 1065 including all schedules and supporting attachments may be required during the course of an audit.

Partnership name as shown on Form NJ-1065

043WD02250

Federal EIN

Partners Directory

List all partners, including principal address. Add additional sheets as necessary.

A	B	C	D	E	F	G	H	I	J	K
Code	SS Number or FEIN Name and Principal Address	Distributive Share of Partnership Income (Loss)		Net Gain (Loss) From Disposition of Assets as a Result of a Complete Liquidation		Pension	Nonresident Partner's Share of NJ Income	Nonresident		Share of Pass-Through Business Alternative Income Tax
		Total Distribution	NJ Source	Total Gain (Loss)	NJ Source			Noncorporate Partner's Share of Tax	Corporate Partner's Share of Tax	
	% owned by Partner ____ Final ☐									
	% owned by Partner ____ Final ☐									
	% owned by Partner ____ Final ☐									
	% owned by Partner ____ Final ☐									
	Total This Page **Enter zero if no tax is reported in column(s) I and/or J.**									

Partnership name as shown on Form NJ-1065

043WD03250

Federal EIN

Partners Directory

List all partners, including principal address. Add additional sheets as necessary.

A	B	C	D	E	F	G	H	I	J	K
Code	SS Number or FEIN Name and Principal Address	Distributive Share of Partnership Income (Loss)		Net Gain (Loss) From Disposition of Assets as a Result of a Complete Liquidation		Pension	Nonresident Partner's Share of NJ Income	Nonresident		Share of Pass-Through Business Alternative Income Tax
		Total Distribution	NJ Source	Total Gain (Loss)	NJ Source			Noncorporate Partner's Share of Tax	Corporate Partner's Share of Tax	
	% owned by Partner ____ Final ☐									
	% owned by Partner ____ Final ☐									
	% owned by Partner ____ Final ☐									
	% owned by Partner ____ Final ☐									
	Total This Page **Enter zero if no tax is reported in column(s) I and/or J.**									

Schedule NJK-1
(Form NJ-1065)

State of New Jersey
Partner's Share of Income

2025

For Calendar Year 2025, or Fiscal Year Beginning _____, 2025 and ending _____, 20____

Part I General Information

Partner's SS # or Federal EIN (Do not use EIN of a disregarded entity. See instr.)	Partnership's Federal EIN
Partner's Name	Partnership's Name
Street Address	Partnership's Street Address
City State ZIP Code	City State ZIP Code

What type of entity is partner? (see instructions) _____ Code

Date partner's interest in partnership began: _____ Month Day Year

☐ Final NJK-1 ☐ Hedge Fund

☐ Amended NJK-1 ☐ Member of Composite Return

☐ If the partner is a disregarded entity, check the box and enter the partner's:

_____ Federal EIN _____ Name

Enter partner's percentage of:

	(i) Before Decrease or Termination	(ii) End of Year
Profit Sharing	_____%	_____%
Loss Sharing	_____%	_____%
Capital Ownership	_____%	_____%

Part II Income Information

Income Classification	A. Total Distribution	NJ-1040 Filers Enter Amounts on Line Shown Below	B. New Jersey Source Amounts	NJ-1040NR Filers
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 minus line 3)		Line 21		Line 23
5. Pension		Line 20a		
6. Net Gain (Loss) From Disposition of Assets as a Result of a Complete Liquidation		Line 19		Line19

Part III Partner's Information

1. Nonresident Partner's Share of NJ Tax	1.		Line 10b, Page 1, CBT-100 Line 8b, Page 1, CBT-100S Line 10, Page 1, CBT-100U Schedule T, NJ-CBT-1065 Line 52, NJ-1040NR Line 23, NJ-1080C Line 35a, NJ-1041
2. Partner's HEZ Deduction	2.		
3. Partner's Sheltered Workshop Tax Credit	3.		
4. Share of Pass-Through Business Alternative Income Tax	4.		

Part IV Supplemental Information (Attach Schedule)

This Form May be Reproduced

Partnership name as shown on Form NJ-1065	Federal EIN

Schedule A Tiered Partnerships

Complete this schedule before completing Form NJ-1065 (or Schedule O, if applicable).

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 Nonunitary Partnerships	Column C Amount Earned by This Partnership and Unitary Partnerships (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.	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.			
12.	Totals	12.			

NJ-1065 – 2025 **Schedule A**

Partnership name as shown on Form NJ-1065	Federal EIN

Part II Partnership Information (Attach copies of all Schedule NJK-1(s) and PTE-K-1(s) Received)

1.	A NJK-1	B Name of Partnership, LLC, or Other Entity	C Federal EIN	D Date and State where Organized	E Percentage of Ownership	F Type of Ownership: Limited Partner	F Type of Ownership: General Partner	G Tax Accounting Method: Flow Through	G Tax Accounting Method: Separate Accounting	H New Jersey Nexus: Yes	H New Jersey Nexus: No	I Nonresident Partner's Share of NJ Tax	J Share of Pass-Through Business Alternative Income Tax
A.	☐					☐	☐	☐	☐	☐	☐		
B.	☐					☐	☐	☐	☐	☐	☐		
C.	☐					☐	☐	☐	☐	☐	☐		
D.	☐					☐	☐	☐	☐	☐	☐		
E.	☐					☐	☐	☐	☐	☐	☐		
	2. Total Tax From Tiered Partnerships												

3. Check the appropriate box to indicate how the amount on line 2, column J will be applied. Check only one box.

☐ Allocated to the partners (Form NJ-1065, Partners Directory) ☐ Nonresident Partners Tax (Form NJ-CBT-1065)

☐ Partnership Filing Fee (Form NJ-1065) ☐ Pass-Through Business Alternative Income Tax (Form PTE-100)

*Taxpayers using a separate accounting method must complete Part III.

Part III Separate Accounting of Nonunitary Partnership Income

1.	A NJK-1	B Name of Partnership, LLC, or Other Entity	C Nonunitary Partnership's Federal EIN	D Distributive Share of Income/Loss from Nonunitary Partnership	E Taxpayer's Share of Income Allocated to New Jersey
A.	☐				
B.	☐				
C.	☐				
2.	Total column D. Enter amount here and on NJ-1065, line 18 and line 21, column A				
3.	Total column E. Enter amount here and on NJ-1065, line 21, column B				

If additional space is needed, include a rider.

Partnership name as shown on Form NJ-1065	Federal EIN

Schedule O Nonoperational Activity

Complete this schedule before completing Form NJ-1065 (and after completing Schedule A, if applicable).

Part I Calculation of Nonoperational Activity Elimination

		A Federal Schedule K (or Schedule A, Part I, Column C, if applicable)	B Nonoperational	C Operational
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.			
12. Subtotal (Add lines 1 through 11)	12.			
13a. Taxes based on income	13a.			
13b. Other additions – specify: _____	13b.			
14a. Interest from federal obligations	14a.			
14b. Interest from New Jersey obligations	14b.			
14c. IRC section 179 expense	14c.			
14d. Other subtractions – specify: _____	14d.			
15. Net partnership income (Add lines 12–13b and subtract lines 14a–14d of column A)	15.			
16. Net nonoperational income (Add lines 12–13b and subtract lines 14a–14d of column B) Enter on NJ-1065, line 17 and line 20, column A	16.			
17. Net operational income (Add lines 12–13b and subtract lines 14a–14d in column C)	17.			

NJ-1065 – 2025 **Schedule O**

Partnership name as shown on Form NJ-1065	Federal EIN

Part II Calculation of Taxable Nonoperational Activity

	Activity	Activity	Total
1. Ordinary income (loss) from trade or business activities			
2. Net income (loss) from rental real estate activities			
3. Net income (loss) from other rental activities			
4. Guaranteed payments to partners			
5. Interest Income			
6. Dividend Income			
7. Royalty Income			
8. Net gain (loss) from disposition of property			
9. Net IRC section 1231 gain (loss)			
10. Other income (loss)			
11. Tax-exempt interest income			
12. Subtotal (Add lines 1 through 11)			
13a. Taxes based on income			
13b. Other additions – specify: _____			
14a. Interest from federal obligations			
14b. Interest from New Jersey obligations			
14c. IRC section 179 expense			
14d. Other subtractions – specify: _____			
15. Net nonoperational income (Add lines 12–13b and subtract lines 14a–14d) Enter amount from Total column on NJ-1065, line 17.			
16. New Jersey's Taxable Portion. Enter amount from Total column on NJ-1065, line 20, column B. Attach a schedule showing calculation (See instructions)			
17. List states where nonoperational income is being assigned			

Partnership name as shown on Form NJ-1065	Federal EIN

Schedule B Sheltered Workshop Tax Credit

Part I Qualifications

1. Is each employee for which a credit is claimed a "Qualified Person" in accordance with P.L. 2005, c. 318? ☐ Yes ☐ No

2. Did each employee for which a credit is claimed work for at least 26 weeks during the privilege period and work at least 25 hours per week at or under the supervision of a sheltered workshop? ☐ Yes ☐ No

NOTE: If the answer to either of the above questions is "No," do not complete the rest of this form. The taxpayer does **not** qualify for the Sheltered Workshop Tax Credit. Otherwise, go to Part II.

Part II Calculation of the Available Sheltered Workshop Tax Credit for Partnerships

	Column A Name	Column B Social Security #	Column C Total Wages	Column D 20% of Column C – Max $1,000
3.				
4.				
5.				
6.				
7.				
8.	Available Sheltered Workshop Tax Credit (Add lines 3 through 7)			

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

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.

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.

NJ-NR-A
(10-24)

New Jersey Gross Income Tax
Business Allocation Schedule
For Tax Years Beginning On and After January 1, 2023

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.
For tax years beginning on and after January 1, 2023, services are sourced based on market sourcing, not cost of performance.

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, NJ-1041, or 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	

Allocation Factor

Receipts:		Amounts (omit cents)
1. From sales of tangible personal property shipped to points within New Jersey	1.	
2. From services, if the benefit of the service is received in New Jersey.	2.	
3. From rentals of property situated in New Jersey.	3.	
4. From royalties for the use in New Jersey of patents, copyrights, and trademarks.	4.	
5. All other business receipts earned in New Jersey.	5.	
6. Total New Jersey receipts (Total of lines 1 through 5).	6.	
7. Total receipts from all sales, services, rentals, royalties, and other business transactions everywhere.	7.	
8. Allocation Factor (Divide line 6 by line 7) Carry the fraction to 6 decimal places.	8.	

NJ-1065E
2025

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

PART 1 Entity Information

EIN	Name of Filing Entity	
Mailing Address		
City	State	ZIP Code
Person to Contact	Phone Number	

PART 2 Partner Information

Federal EIN	Name of Filing Entity	
Principal Address		
City	State	ZIP Code

Maintains a Regular Place of Business

☐ By signing this statement, the partner is declaring that it maintains a regular place of business in New Jersey other than a statutory office and is subject to the New Jersey Corporation Business Tax in accordance with N.J.S.A. 54:10-1 et seq.

A "regular place of business" is any bona fide office (other than a statutory office), factory, warehouse, or other space of the partner that is regularly **maintained, occupied,** and **used** by the partner in carrying on its business and in which one or more regular employees are in attendance. To maintain a place of business, the partner must either own or rent the premises. That cost must be borne directly by the partner and not by some related entity or person.

List address of at least one such regular place of business 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 this statement, the corporate partner is declaring that it is a retirement plan approved by the Internal Revenue Service.

☐ By signing this statement, the corporate partner is declaring that it is a member of a combined group for Corporation Business Tax purposes and is unitary with the partnership within the meaning of N.J.S.A. 54:10A-4(gg).

I further understand that this statement:

1. Must be 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 partner does not meet the criteria of being an exempt corporation or maintaining a regular place of business in New Jersey; and
4. Requires the corporate partner to notify the partnership and the Division of Taxation immediately in writing if the corporate partner submitted this form to the 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 Officer and Title, General Partner or Limited Liability Company Member

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 shareholders 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;

(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; and

(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

New Jersey Gross Income Tax Partnership Payment Voucher

NJ-1065-V 2025

For period beginning _____, 2025 and ending _____, 20____

Federal Employer ID Number (required)		
-		
Partnership Name		
Mailing Address		
City, Town, Post Office	State	ZIP Code

Make checks payable to "State of New Jersey – PART."
Write federal ID number and tax year on the check.

Return this voucher with payment to:

Filing Fee on Partnerships
PO Box 642
Trenton, NJ 08646-0642

Enter amount of payment here:

$ 0 0

02419000000000000000025120600000000000

Cut Along Dotted Line