

NJ-1041
2002

State of New Jersey
GROSS INCOME TAX
FIDUCIARY RETURN

For Taxable Year January 1, 2002 - December 31, 2002

5-F Or Other Taxable Year Beginning _____, 2002, Ending _____, 20____

Check this block if application for Federal extension is attached or enter confirmation number _____

Federal Employer Identification Number	Name of Estate or Trust		
	Name and Title of Fiduciary		
↑ You must enter your FEIN above ↑ For Privacy Act Notification, see instructions	Address of Fiduciary (Number and Street or Rural Route)		
	City, Town or Post Office	State	Zip Code

RESIDENCY STATUS: (check only ONE box)

1. <input type="checkbox"/> Resident Estate	- Date of decedent's death	_____	} _____ Type of Trust
2. <input type="checkbox"/> Resident Trust	- Date trust created	_____	
3. <input type="checkbox"/> Nonresident Estate	- Date of decedent's death and State	_____	} _____ Name of State
4. <input type="checkbox"/> Nonresident Trust	- Date trust created and State	_____	
5. If estate was closed or trust terminated, check box <input type="checkbox"/> Also state the date _____			

GUBERNATORIAL ELECTIONS FUND → Do you wish to designate \$1 of your taxes for this fund? YES NO **Note:** IF YOU CHECK THE "YES" BOX IT WILL NOT INCREASE THE TAX OR REDUCE THE REFUND

NOTE: Nonresident estates and trusts, see instructions.

6.	Interest	Tax Exempt Interest	_____	6		
7.	Dividends	Tax Exempt Dividends	_____	7		
8.	Net profits from business (From Schedule A, Line 33)			8		
9.	Net gains or income from disposition of property (From Schedule B, Line 37)			9		
10.	Net gains or income from rents, royalties, patents, and copyrights (From Schedule C, Line 40)			10		
11.	Distributive Share of Partnership Income (Attach Schedule NJK-1)			11		
12.	Net pro rata share of S Corporation Income (Attach Schedule NJ-K-1)			12		
13.	Other Income - State Nature _____			13		
14.	Gross Income (Add Lines 6 through 13) If \$10,000 or less, see instructions			14		
15.	Distributions (From Schedule D Line 42A)			15		
16.	Total Income (Line 14 minus Line 15)			16		
16a.	NONRESIDENTS: NJ Income from Schedule G, Line 11			16a		
17.	Income Commissions			17		
18.	Exemption - Enter \$1,000 (part-year taxpayers - see instructions)			18		
19.	Total deductions and exemption (Add Lines 17 and 18)			19		
20.	Taxable Income (Line 16 less Line 19)			20		

NONRESIDENTS ONLY:

21.	Tax on amount on Line 20 (From Tax Table on Page 11)	(Line 16a)	_____	21		
22.	Income Percentage	_____ = _____ %	(Line 16)			

23.	TAX: Residents (From Tax Table, Page 11)			23		
	Nonresidents (Multiply amount from Line 21 _____ x _____ % from Line 22)					
24.	New Jersey Income Tax previously paid	_____	24			
25.	Credit for income or wage taxes paid by New Jersey estates or trusts to other jurisdictions (From Schedule E, Line 47)	_____	25			
26.	Tax paid on your behalf by Partnership(s)	_____	26			
27.	Total payments and credits (Add Lines 24, 25 and 26)	_____	27			
28.	Balance of Tax Due (Line 23 less Line 27)	_____	28			
29.	Overpayment (Line 27 less Line 23)	_____	29			
30.	Credit to 2003 Tax	_____	30			
31.	Refund (Line 29 less Line 30)	_____	31			

SIGN HERE

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. If prepared by a person other than taxpayer, this declaration is based on all information of which the preparer has any knowledge.

→ _____
Signature of Fiduciary or Officer Representing Fiduciary Date _____

I authorize the Division of Taxation to discuss my return and enclosures with my preparer (below)

→ _____
Signature of Preparer Other than Fiduciary Address _____ Date _____ Fed. ID. No. _____

Pay amount on Line 28 in full. Write Federal ID number on check or money order and make payable to:
STATE OF NEW JERSEY - TGI
Division of Taxation
Revenue Processing Center
PO Box 888
Trenton, NJ 08646-0888
You may also pay by e-check or credit card.

SCHEDULE A NET PROFITS FROM BUSINESS List below the type of business, address and net profit (loss) from each business carried on individually by the taxpayer. Attach Federal Schedule C or F.

TYPE OF BUSINESS		ADDRESS	NET PROFIT (LOSS)
32.			
33.	TOTAL (Enter here and on Page 1, Line 8) (If loss enter ZERO)		33

SCHEDULE B NET GAINS OR INCOME FROM DISPOSITION OF PROPERTY List the net gains or income, less net loss, derived from the sale, exchange, or other disposition of property including real or personal whether tangible or intangible. Attach Federal Schedule D.

(a) Kind of property and description	(b) Date acquired (Mo., day, yr.)	(c) Date sold (Mo., day, yr.)	(d) Gross sales price	(e) Cost or other basis as adjusted (see instructions) and expense of sale	(f) Gain or (loss) (d less e)
34.					
35.	Capital Gains Distributions				35
36.	Other Net Gains				36
37.	Net Gains (Add Lines 34, 35 and 36) (Enter here and on Page 1, Line 9) (If loss enter ZERO)				37

SCHEDULE C NET GAINS OR INCOME FROM RENTS, ROYALTIES, PATENTS AND COPYRIGHTS List the net gains or net income, less net loss, derived from or in the form of rents, royalties, patents and copyrights as reported on your Federal Income Tax Return. If you have passive losses for Federal purposes, see instructions. Attach Federal Schedule E.

(a) Kind of Property	(b) Net Rental Income (loss)	(c) Net Income From Royalties	(d) Net Income From Patents	(e) Net Income From Copyrights
38.				
39.	TOTALS	(b)	(c)	(d)
40.	Net Income (Combine Columns, b, c, d and e) (Enter here and on Page 1, Line 10) (If loss enter ZERO)			40

SCHEDULE D BENEFICIARIES' SHARES OF INCOME Attach Federal Schedule K-1									
	Name and Address of Each Beneficiary	Indicate Residency Status	Social Security Number			Column A Total Distributions		Column B NJ Source Income Distributed	
41.									
42.	TOTAL (Enter amount from Line 42A on page 1, Line 15) (Enter amount from Line 42B on Schedule G, Line 10)					42A		42B	

SCHEDULE E CREDIT FOR INCOME OR WAGE TAXES PAID TO OTHER JURISDICTION			A copy of other state or political subdivision tax return must be retained with your records.	
43.	Income actually taxed by other jurisdiction during tax year (indicate name _____) <i>(Do not combine the same income taxed by more than one jurisdiction.) Amount on Line 43 cannot exceed amount on Line 44</i>		43	
44.	Income Subject to Tax by New Jersey. (From Page 1, Line 16)		44	
45.	Maximum Allowable Credit (43) _____ x _____ = _____ (Divide Line 44 into Line 43) (44) (New Jersey Tax, Line 23, Page 1)		45	
46.	Income tax paid to other jurisdiction		46	
47.	Credit Allowed. (Enter lesser of Line 45 or Line 46 here and on Page 1, Line 25)		47	

SCHEDULE F ALLOCATION OF BUSINESS INCOME TO NEW JERSEY	See instructions if other than Formula Basis of allocation is used. Attach Form NJ-NR-A to Form NJ-1041.
BUSINESS ALLOCATION PERCENTAGE (From Form NJ-NR-A)	
Enter below, the line number and amount of each item of business income reported on Form NJ-1041 which is required to be allocated and multiply by allocation percentage to determine amount of income from New Jersey sources.	
From Line No. _____ \$ _____ x _____ % = \$ _____	
From Line No. _____ \$ _____ x _____ % = \$ _____	