STATE OF NEW JERSEY

NJ-1065 2017



PARTNERSHIP RETURN

Gross Income Tax

For Calendar Year 2017, or Tax Year Be	ginning	_, 2017 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 Par	tners			
Principal Business Activity	# of Nonresident	Partners with Physical Nex	tus to NJ		
Date Business Started	# of Nonresident	Partners without Physical N	Nexus to NJ		
Date Business Started					
	licable 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 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 activiti	es (see instruction page 6) .	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.				
13c. Total additions (add Lines 13a and 13b)		13c.			
14. Subtotal (add Lines 12 and 13c)		14.			

Legal Name of	Taxpayer
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Federal EIN

Pa	rtnership Income	Column A Amount From All Source	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) 15	öh.	
16a.	Subtotal (subtract Line 15h from Line 14) 16	ba.	
16b	NJ Allocation (Line 16a times business allocation % of%) 16	īb.	
17.	Net income (loss) from rental real estate activities (see instruction page 8) 17	7.	
18.	Net gain (loss) from disposition of real property	3.	
19.	Net partnership income (loss) (total Lines 16a, 17 and 18 of column A) (total Lines 16b, 17 and 18 of column B)).	
20.	Income (loss) from tiered partnership).	
21.	Partnership income (loss) (total Lines 19 and 20)		
22a.	Guaranteed payments to partners	ea.	
22b	Guaranteed payments to partners – pension	b.	
22c.	Net guaranteed payment to partners (subtract Line 22b from Line 22a)	le.	
23.	Net gain (loss) from disposition of assets as a result of a complete liquidation \dots 23	j.	
24.	Total Nonresident Non-Corporate Partners Share of Tax (Line 2c, Column J of Partners Directory)	24	l.
25.	Total Nonresident Corporate Partners Share of Tax(Line 2c, Column K of Partners Directory)	25	
Pai	rtnership 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	=	1c.
		Corporation	
1d.	Filing Fee (Add Lines 1a-1c, but do not enter more than \$250,000)	Allocation Factor	1d.
2.	Installment Payment		2
3.	Less: Installment Payment from 2016		3.
4.	Less: Part-200-T Payment		4.
5.	Balance Due		5.
6.	Refund		6.

NJ-1065

Partnership name as shown on Form NJ-1065



Federal EIN

PAR	TNERS DIRECTORY	List all partners, in	ncluding principa	l address. Add add	ditional sheets as n	ecessary.	1. Corporati	on Allocation	Factor	
А	В	C	D	E	F	G	Н	Ι	J	К
	SS Number or FEIN	Distributive Sha	re of Partnership e (Loss)	Net Gain (Loss) From	n Disposition of Assets mplete Liquidation		Nonresider	nt Partner's	Nonre	esident
Code	Name and Principal Address	Total Distribution	NJ Source	Total Gain (Loss)	NJ Source	Pension	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 Final Final									
	% owned by Partner Final									
		-								
		-								
		-								
		-								
		2a. Total This Pag	e. Enter zero, if no	tax is reported in C	olumn(s) J and/or K.		<u> </u>			
		2b. Total From		Additio	nal Pages Attached.		no tax is			
			lumn(s) J and/or K							
		2c. Total Tax (add Lines 2a and 2b). Enter the totals here.								
Signature Member.	of General Partner or Limited Liability Company	correct and complete	. Declaration of prep	I have examined this reparer (other than genera	turn, including accompa l partner) is based on al	anying schedules a li information of w	nd statements, an	d to the best of r any knowledge.	ny knowledge and	l belief, it is true,
		Paid Preparer's Signature Date						d		
Date		Firm's Name (or you	rs if self-employed)					SS # or PTIN		
		Preparer's Address					Preparer's	Federal EIN #		
A	complete Federal Form 1065 inclu	ding all schedules a	and supporting att	tachments may be r	equired during the	course of an au	dit.			

Page 3

NJ-1065

Partnership name as shown on Form NJ-1065



Page

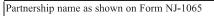
Federal EIN

of

PARTNERS DIRECTORY	List all partners, including principal address.	Add additional sheets as necessary.
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Α	В	С	D	Е	F	G	Н	Ι	J	K
	SS Number or FEIN	Distributive Sha	re of Partnership e (Loss)	Net Gain (Loss) From Disposition of Assets as a result of a Complete Liquidation			Nonresider	nt Partner's	Nonresident	
Code	Name and Principal Address	Total Distribution	NJ Source	Total Gain (Loss)	NJ Source	Pension	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									
	% owned Final									
	by Partner									
	% owned by Partner									
		-								
		-								
		-								
Total This Page Enter zero, if no tax is reported in Column(s) J and/or K.										

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Page

of

Federal EIN

PARTNERS DIRECTORY List all partners, including principal address. Add additional sheets as necessary.										
Α	В	С	D	Е	F	G	Н	Ι	J	K
	SS Number or FEIN	Distributive Sha	re of Partnership e (Loss)	Net Gain (Loss) From	n Disposition of Assets mplete Liquidation		Nonresider	nt Partner's		esident
Code	Name and Principal Address	Total Distribution	NJ Source	Total Gain (Loss)	NJ Source	Pension	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									
	% owned by Partner Final Final									
	% owned by Partner Final									
Total This Page Enter zero, if no tax is reported in Column(s) J and/or K.										

SCHEDULE NJK-1 (Form NJ-1065)

2017

STATE OF NEW JERSEY

PARTNER'S SHARE OF INCOME

	· Fiscal Year Beginning		,	2017 and ending	, 20
PART I General I	nformation				
Partner's SS # or Federal EIN			Partnership's Federa	al EIN	
Partner's Name			Partnership's Name		
Street Address			Partnership's Street	Address	
City	State Zip Code	3	City	Stat	e Zip Code
What type of entity is partner? (see instruc	ctions) Code		Enter Partner's per	rcentage of: (i) Before Decrease or Termination	(ii) End of Year
Date Partner's Interest in Partnership begar	1: Month Day Year	—	Profit Sharing	0%	%
□ Final NJK-1	□ Hedge Fund		Loss Sharing	0/_0	%
□ Amended NJK-1	□ Member of Composite Ret	urn	Capital Ownership	%	%
PART II Income In	Iformation				
Income Classifications	A. Total Distribution	Ent	JJ-1040 Filers ter Amounts on ee 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)		L	ine 20, Page 2		Line 22, Page 1
5. Pension		L	ine 19, Page 2		
6. Net Gain (loss) from Disposition of Assets as a Result of a Complete Liquidation		L	ine 18, Page 2		Line 18, Page 1
PART III Partner's	Information				
1. Nonresident Partner's Share of	NJ Tax		1.		Line 19a, Page 1 CBT-100 Line 10a, Page 1 CBT-100S Line 7, NJ-CBT-1065 Line 47, NJ-1040NR Line 23, NJ-1080C Line 32a, NJ-1041
2. Partner's HEZ Deduction	·····	• • • •	2.		
3. Partner's Sheltered Workshop	Tax Credit		3.		
PART IV Suppleme	ental Information (Attacl	h Sc!	hedule)		

	SCHEDULE A
Federal EIN	
	Federal EIN

SC	SCHEDULE A TIERED PARTNERSHIPS (Complete this schedule before completing Form NJ-1065 or Schedule L, 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 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	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 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

Column A: Follow the instructions for Lines 1 through 11 of the NJ-1065.

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

P	ART II	SUMMARY OF SCHEDULE (Attach cop		R FEDERAL K-1(S) REC edule NJK-1(s) Received)	EIVED FROM OTHER	PARTNERSHIPS
10					of Partnership Income	Nonresident Partner's
12	NJK-1	Partnership Name	Federal EIN	Column A	Column B Amount from NJ Sources	Column C Share of NJ Tax
А						
В						
С						
D						
Е						
	13 Total	Income (Loss) and Tax from Tiered	Partnerships: 1	3		

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 tax purposes. Refer to Tax Topic Bulletin GIT-9P, Income from Partnerships.

Line 13: Add the amounts(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 page 2 of Form NJ-1065.

NJ-1065 – 2017	SCHEDULE B
Partnership name as shown on Form NJ-1065	Federal EIN

SCHEDULE B SHELTERED WORKSHOP TAX CREDIT FOR TAXABLE YEARS **BEGINNING AFTER JANUARY 12, 2006**

PART I **QUALIFICATIONS**

1.	Is each employee for which a credit is claimed a "Qualified Person" in accordance with P.L. 2005, c. 318?	\Box YES	\square 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?	\Box YES	\square 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 AVA	ILABLE SHELTERED WORKSHO	OP TAX CREDIT FOR P	ARTNERSHIPS
	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 C	redit (add lines 3 through 7)		

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

Enter the name of each qualified person employed by your partnership in Column A.

Enter the Social Security number of each qualified person employed by your partnership in Column B.

Enter the salary and wages paid during the tax year in Column C.

Enter the lesser of 20% of Column C or \$1,000 per qualified person in Column D.

Partnership name as shown on Form NJ-1065	Federal EIN

CORPORATION ALLOCATION SCHEDULE

SCHEDULE J A PARTNERSHIP THAT IS NOT A QUALIFIED INVESTMENT PARTNERSHIP, INVESTMENT CLUB, AND THAT IS NOT LISTED ON A UNITED STATES NATIONAL STOCK EXCHANGE BUT HAS A NONRESIDENT NONCORPORATE OR NONRESIDENT COR-PORATE PARTNER SHOULD COMPLETE SCHEDULE J. THIS SCHEDULE SHOULD BE OMITTED IF THE TAXPAYER DOES NOT HAVE RECEIPTS OUTSIDE NEW JERSEY; THE ALLOCATION FACTOR WILL BE 100% (1.000000). SCHEDULE J IS NOT REQUIRED FOR A PARTNERSHIP THAT MEETS HEDGE FUND STATUS, IF ITS ONLY NONRESIDENT PARTNERS ARE INDI-VIDUALS, ESTATES, OR TRUSTS. SCHEDULE J IS REQUIRED IF THE 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_

PART II COMPUTATION OF ALLOCATION FACTOR

		AMOUNTS (omit cents)	
1. Re	acceipts:		
(a)	From sales of tangible personal property shipped to points within New Jersey.		
(b)	From services performed in New Jersey.		
(c)	From rentals of property situated in New Jersey.		Complete by carrying the fraction to six (6) decimal places. Do not express as a
(d)	From royalties for the use in New Jersey of patents and copyrights.		percent. Example:
(e)	All other business receipts earned in New Jersey.		$\frac{123,456}{1,000,000} = \cdot 1 2 3 4 5 6$
(f)	Total New Jersey receipts (Total of Lines 1(a) to 1(e), inclusive).		
(g)	Total receipts from all sales, services, rentals, royalties and other business trans-		
	actions everywhere.		
(h)	Allocation Factor (percentage in New Jersey (Line 1(f)) divided by Line 1(g)).		
	Enter result in Line 1(h) and carry to Line 1 of the Partners Directory on Page 3 of		
	Form NJ-1065.		

PART I – GENERAL INSTRUCTIONS REGARDING ALLOCATION OF ADJUSTED ENTIRE NET INCOME:

- (a) ALLOCATION PERCENTAGES: In computing 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 the receipts attributable to the partnership entity are to be used in computing 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 of 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 of 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 upon the net gain recognized and not upon 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 sale of such assets should be included in the numerator and the denominator of the receipts fraction.

NJ-NR-A (4-15)

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 and filed with your New Jersey Income Tax return.

Enter name, address and Social Securit	own on the Form NJ-1040NR, Form NJ-1041 or Form NJ-1065.		
Legal name of taxpayer			Social Security number/Federal EIN
Trade name of business if different from le	gal name above	For the Taxable Year Ending (Month, Day, Year)	
Address (number and street or rural route)			
City or Post Office	State	Zip Code	

Section 1 – Business Locations

List all places BOTH INSIDE AND OUTSIDE New Jersey where business is carried on.

(a) Street Address	(a) Street Address (b) City and State		(d) Che	(d) Check One		
		Location	RENT	OWN		
1.						
2.						
3.						
4.						

Section 2 – Average Values

	ASSETS (See instructions)		Average Values			
			Column A Everywhere		Column B New Jersey	
1.	Real Property Owned	1.		1.		
2.	Real and Tangible Property Rented	2.		2.		
3.	Tangible Personal Property Owned	3.		3.		
4.	TOTALS (Add Lines 1-3 in each column)	4.		4.		

Section 3 – Business Allocation Percentage

1.	Average Values of Property:			
	a. In New Jersey (from Section 2, Column B, Line 4)	1a		
	b. Everywhere (from Section 2, Column A, Line 4)			
	c. Percentage in New Jersey. (Divide Line 1a by Line 1b)		1c	%
2.	Total Receipts from All Sales, Services and Other Business Transactions:			
	a. In New Jersey	2a		
	b. Everywhere	2b		
	c. Percentage in New Jersey (Divide Line 2a by Line 2b)		2c	%
3.	Wages, Salaries and Other Personal Compensation Paid During the Year:			
	a. In New Jersey	3a		
	b. Everywhere	3b		
	c. Percentage in New Jersey. (Divide Line 3a by Line 3b)		3c	%
4.	Sum of New Jersey Percentages. (Add Lines 1c, 2c and 3c)		4	%
5.	Business Allocation Percentage. (Divide the total on Line 4 by 3; if less than 3 fractions, see instructions)		5	%

FORMSTATE OF NEW JERSEY - CORPORATE PARTNER'SNJ-1065ESTATEMENT OF BEING AN EXEMPT CORPORATION OR MAINTAINING A2017REGULAR PLACE OF BUSINESS IN NEW JERSEY

	EIN	Name of Filing Entity					
Ĩ		Name of Fring Entry					
1 7 7	Mailing Address	1					
PART 1 ENTITY		Stoto	Zin				
PA EN	Mailing Address City	State	Zip				
	Z Person to Contact	Tele	phone Number				
PART 2 PARTNER	z Federal EIN	Name of Entity					
PART 2 PARTNER	Principal Address						
AR ART							
H A A	City	State	Zip				
£	4						
	MAINTAINS	A REGULAR PLACE OF BUSINESS	5				
Пв	By signing this statement, the partner is declari	ng that it maintains a regular place of hu	siness in New Jersey other than a statu-				
	bry office and is subject to the New Jersey Co		-				
A	"regular place of business" is any bona fide	office (other than a statutory office), far	ctory, warehouse, or other space of the				
	artner which is regularly MAINTAINED, OC						
	r more regular employees are in attendance. T						
Т	hat cost must be borne directly by the partner	and not by some related entity or persor	1.				
L	ist address of at least one such regular place of	f 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.						
ΠF	By signing this statement the corporation is d	eclaring that it is exempt from the Cor	poration Business Tax Act pursuant to				
	<u>J.J.S.A.</u> 54:10A-3.						
-							
Ε	By signing this statement the corporate partner	is declaring that it is an exempt IRC 50	l(c)(3) entity.				
	By signing this statement the corporate partner	is declaring that it is a retirement plan a	pproved by the Internal				
F	Revenue Service.						
Ιf	urther understand that this statement:						
	1. Must be made annually; and						
	2. Must not be made after the 15th day of the been filed, whichever occurs first; and	fourth month succeeding the close of the	e privilege period or after the return has				
	3. Does not relieve the partnership of the req	uirement to remit tax to the Division on t	he corporate partner's behalf, if for any				
	reason, the corporate partner does not me	et the criteria of being an exempt corpor	ation 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 corpo-							
rate partner submitted this form to the partnership in error.							
Und	an manufice of nonjumy. I dealand that I have a summin	ad this statement, and to the heat of my linear	uladas and halisf it is two and somest and that				
	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					
		Linky					
	Signature of Corporate Officer and Ti	fla	Data				
	General Partner or Limited Liability Compar		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 such 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; 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, such 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, such municipal electric utility shall be subject to the tax imposed by the act on all income.

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

NJ-1065-V	PA	NJ GROSS INCOME TAX RTNERSHIP PAYMENT VOUCHER
2017	For period beginning	, 2017 and ending, 20
Federal Employer ID N	Jumber	
Partnership Name		Mail To: Filing Fee on Partnerships PO Box 642
Mailing Address		Trenton, NJ 08646-0642

Zip Code

Return this voucher with your payment. Make checks payable to State of New Jersey – PART Write the federal ID number and tax year on the check.

City

State

Enter amount of payment here: \$

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