

Federal Employer Identification Number	Name of Estate or Trust	Name and Title of Fiduciary
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PART II ESBT NON S CORPORATION INCOME

Resident Trust: Complete PART II if the ESBT has non-S corporation income

Nonresident Trust: Complete PART II if the ESBT has non-S corporation income from New Jersey sources

In case of a net loss in any category, enter "0" for that category

6. Interest Tax-Exempt Interest _____	6		
7. Dividends Tax-Exempt Dividends _____	7		
8. Net profits from business (From Part II Schedule A, Line 38)	8		
9. Net gains or income from disposition of property (From Part II Schedule B, Line 42)	9		
10. Net gains or income from rents, royalties, patents, and copyrights (From Part II Schedule C, Line 45)	10		
11. Distributive Share of Partnership Income (Enclose Schedule NJK-1)	11		
12. Net pro rata share of S Corporation Income (Enclose 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 Part II Schedule D Line 47A)	15		
16. Total Income (Line 14 minus Line 15)	16		
16a. NONRESIDENTS: NJ Income from Part II Schedule G, Line 11 ...	16a		
17. Income Commissions	17		
18. Exemption - Enter \$1,000 (Part-year taxpayers - see instructions) ...	18		
19. Health Enterprise Zone Deduction	19		
20. Total deductions and exemption (Add Lines 17, 18, and 19)	20		
21. Taxable Income (Line 16 less Line 20)	21		

NONRESIDENTS ONLY:

22. Tax on amount on Line 21 (From Tax Rate Schedule)	22		
23. Income Percentage $\frac{\text{(Line 16a)}}{\text{(Line 16)}} = \text{_____ \%}$			

24. TAX: Residents (From Tax Rate Schedule)			
Nonresidents (Multiply amount from Line 22 _____ x _____ % from Line 23)	24		
Enter Tax - on Line 24 and on Page 1 Line 10			

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PART II 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. Enclose Federal Schedule C or F.

	TYPE OF BUSINESS	ADDRESS	NET PROFIT (LOSS)
37.			
38.	TOTAL (Enter here and on Page 2, Line 8) (If loss enter ZERO)		38

PART II 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. Enclose 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)
39.						
40.	Capital Gains Distributions					40
41.	Other Net Gains					41
42.	Net Gains (Add Lines 39, 40, and 41) (Enter here and on Page 2, Line 9) (If loss enter ZERO)					42

PART II 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. Enclose 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
43.					
44.	TOTALS	(b)	(c)	(d)	(e)
45.	Net Income (Combine Columns b, c, d, and e) (Enter here and on Page 2, Line 10) (If loss enter ZERO)				45

PART II SCHEDULE D BENEFICIARIES' SHARES OF INCOME Enclose New Jersey Schedule K-1

	Name and Address of Each Beneficiary	Indicate Residency Status	Social Security Number	DISTRIBUTIONS					
				Column A Total Income		Column B NJ Source Income		Column C Tax Paid by Partnerships	
46.									
47.	TOTAL (Enter amount from Line 47A on PART II, Line 15) (Enter amount from Line 47B on PART II Schedule G, Line 10) (Enter amount from Line 47C on PART I, Line 16)			47A		47B		47C	

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**PART I SCHEDULE E
Form NJ-1041SB**

**CREDIT FOR INCOME TAXES PAID TO OTHER
JURISDICTION ON S CORPORATION INCOME**

A copy of other state or political subdivision tax return must be retained with your records.

48.	S Corporation 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 48 cannot exceed amount on Line 49</i>	48		
49.	S Corporation Income Subject to Tax by New Jersey. (From Page 1, Line 5)	49		
50.	Maximum Allowable Credit (48) _____ x _____ = (Divide Line 49 into Line 48) (49) (NJ Tax on S Corporation Income, Page 1, Line 6)	50		
51.	Income tax paid to other jurisdiction on S Corporation Income	51		
52.	Credit Allowed. (Enter lesser of Line 50 or Line 51 here and on Page 1, Line 7)	52		

**PART II SCHEDULE E
Form NJ-1041SB**

**CREDIT FOR INCOME TAXES PAID TO OTHER
JURISDICTION ON NON S CORPORATION INCOME**

A copy of other state or political subdivision tax return must be retained with your records.

48.	Non S Corporation 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 48 cannot exceed amount on Line 49</i>	48		
49.	Non S Corporation Income Subject to Tax by New Jersey. (From Page 2, Line 16)	49		
50.	Maximum Allowable Credit (48) _____ x _____ = (Divide Line 49 into Line 48) (49) (NJ Tax on non S Corporation Income, Page 1, Line 10)	50		
51.	Income tax paid to other jurisdiction on non S corporation income	51		
52.	Credit Allowed. (Enter lesser of Line 50 or Line 51 here and on Page 1, Line 11)	52		

**SCHEDULE
NJK-1**
(Form NJ-1041SB)
2008

STATE OF NEW JERSEY
Division of Taxation
Beneficiary's Share of Income

For Calendar Year 2008, or Fiscal Year Beginning _____, 2008 and ending _____, 20_____

PART I		General Information									
Beneficiary Information		Trust Information									
Federal Identification Number		Federal Identification Number									
Name		Name of Estate or Trust									
Street Address		Name of Fiduciary									
		Street Address									
City	State	Zip Code	City								
			State								
			Zip Code								
Check Applicable Box Individual <table style="margin-left: 100px;"> <tr> <td>Resident</td> <td>NonResident</td> </tr> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </table> <input type="checkbox"/> Final NJK-1 <input type="checkbox"/> Amended NJK-1		Resident	NonResident	<input type="checkbox"/>	<input type="checkbox"/>	Check Applicable Box Trust <table style="margin-left: 100px;"> <tr> <td>Resident</td> <td>NonResident</td> </tr> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </table>		Resident	NonResident	<input type="checkbox"/>	<input type="checkbox"/>
Resident	NonResident										
<input type="checkbox"/>	<input type="checkbox"/>										
Resident	NonResident										
<input type="checkbox"/>	<input type="checkbox"/>										

PART II			
Beneficiary's Share of Income			
	Total Distribution	New Jersey Source Income Distributed	Tax Paid by Partnerships and Distributed
Net Income From Trust			