

Schedule NJ-BUS-1
 (Form NJ-1040)

 New Jersey Gross Income Tax
 Business Income Summary Schedule
2025
Part I Net Profits From Business List the net profit (loss) from business(es). See Instructions.

	Business Name	Social Security Number/ Federal EIN	Profit or (Loss)
1.			
2.			
3.			
4.	Net Profit or (Loss). (Add lines 1, 2, and 3.) (Enter here and on line 18, NJ-1040. If loss, make no entry on line 18.)	4.	

Part II Distributive Share of Partnership Income

List the distributive share of income (loss) from partnership(s). See instructions.

	Partnership Name	Federal EIN	Share of Partnership Income or (Loss)	Share of Pass-Through Business Alternative Income Tax
1.				
2.				
3.				
4.	Distributive Share of Partnership Income or (Loss). (Add lines 1, 2, and 3.) (Enter here and on line 21, NJ-1040. If loss, make no entry on line 21.)	4.		
5.	Total Share of Pass-Through Business Alternative Income Tax (Add lines 1, 2, and 3.) (Enter here and include on line 63, NJ-1040.)	5.		

Part III Net Pro Rata Share of S Corporation Income

List the pro rata share of income (usable loss) from S corporation(s). See instructions.

	S Corporation Name	Federal EIN	Pro Rata Share of S Corporation Income or (Usable Loss)	Share of Pass-Through Business Alternative Income Tax
1.				
2.				
3.				
4.	Net Pro Rata Share of S Corporation Income or (Usable Loss). (Add lines 1, 2, and 3.) (Enter here and on line 22, NJ-1040. If loss, make no entry on line 22.)	4.		
5.	Total Share of Pass-Through Business Alternative Income Tax (Add lines 1, 2, and 3.) (Enter here and include on line 63, NJ-1040)	5.		

Net Gains or Income

List the net gains or net income, less net loss, derived from or in the form of rents, royalties, patents, and copyrights. See instructions.

Part IV From Rents, Royalties,
Patents, and Copyrights

Type of Property:

1 – Rental real estate 2 – Royalties 3 – Patents 4 – Copyrights

	Source of Income or Loss. If rental real estate, enter physical address of property.	Social Security Number/ Federal EIN	Type – Enter number from list above	Income or (Loss)
1.				
2.				
3.				
4.	Net Income or (Loss). (Add lines 1, 2, and 3.) (Enter here and on line 23, NJ-1040. If loss, make no entry on line 23.)	4.		

Keep a copy of this schedule for your records