

**SCHEDULE
NJ-BUS-2**
(Form NJ-1041)

**NEW JERSEY GROSS INCOME TAX
ALTERNATIVE BUSINESS CALCULATION ADJUSTMENT**

2012

Name of Estate or Trust as shown on Form NJ-1041		Name and Title of Fiduciary		Federal Employer Identification Number	
PART I INCOME (LOSS)		Column A		Column B	
		Reportable Regular Business Income		Alternative Business Income/(Loss)	
1.	Net Profits From Business	1a.		1b.	
2.	Net Gain or Income From Rents, Royalties, Patents, and Copyrights	2a.		2b.	
3.	Distributive Share of Partnership Income	3a.		3b.	
4.	Net Pro Rata Share of S Corporation Income	4a.		4b.	
5.	Totals	5a.		5b.	
PART II ADJUSTMENT CALCULATION					
6.	Total Regular Business Income	6.			
7.	Total Alternative Business Income/(Loss). (If loss, enter zero)	7.			
8.	Business Increment (Line 6 minus Line 7)	8.			
9.	Adjustment Percentage	9.		0.10	
10.	Alternative Business Calculation Adjustment (Line 8 x 0.10)	10.			
PART III LOSS CARRYFORWARD TO TAX YEAR 2013					
11.	Loss Carryforward to Tax Year 2013	11.	()

Instructions

- Line 1a. Enter the amount from Line 8 of Form NJ-1041.
- Line 1b. Enter the amount from Part I, Line 4 of Schedule NJ-BUS-1 (Form NJ-1041).
- Line 2a. Enter the amount from Line 10 of Form NJ-1041.
- Line 2b. Enter the amount from Part II, Line 4 of Schedule NJ-BUS-1 (Form NJ-1041).
- Line 3a. Enter the amount from Line 11 of Form NJ-1041.
- Line 3b. Enter the amount from Part III, Line 4 of Schedule NJ-BUS-1 (Form NJ-1041).
- Line 4a. Enter the amount from Line 12 of Form NJ-1041.
- Line 4b. Enter the amount from Part IV, Line 4 of Schedule NJ-BUS-1 (Form NJ-1041).
- Line 5a. Enter the total of Lines 1a through 4a.
- Line 5b. Enter the total of Lines 1b through 4b, netting gains with losses.
- Line 6. Enter the amount from Line 5a of this schedule.
- Line 7. Enter the amount from Line 5b of this schedule. If loss, enter zero here.
- Line 8. Subtract Line 7 from Line 6. If the result is zero, also enter zero on Line 10 and on Line 20 of Form NJ-1041, and continue with Line 11.
- Line 9. The adjustment percentage for tax year 2012 is 10% (0.10).
- Line 10. Multiply the amount on Line 8 by 10% (0.10). Enter here and Line 20 of Form NJ-1041.
- Line 11. If the amount on 5b is a loss, enter the amount of the loss on this line. Otherwise, enter zero.