



STATE OF NEW JERSEY  
INCOME TAX  
NONRESIDENT RETURN

For Tax Year January 1, 2018 - December 31, 2018  
Or Other Tax Year Beginning \_\_\_\_\_, 2018  
Ending \_\_\_\_\_, 2019

5-N

Check box  if application for federal extension is attached or enter confirmation number \_\_\_\_\_

FOR PRIVACY ACT NOTIFICATION SEE INSTRUCTIONS	Your Social Security Number	Last Name, First Name, and Initial (Joint filers enter first name and initial of each - Enter spouse/CU partner last name only if different)			<b>NJ RESIDENCY STATUS</b> If you were a New Jersey resident for ANY part of the taxable year, give the period of New Jersey residency.  From _____ MONTH DAY YEAR  To _____ MONTH DAY YEAR
	Spouse's/CU Partner's Social Security Number	Home Address (Number and Street, incl. apt. # or rural route) Change of address <input type="checkbox"/>			
	State of Residency (outside NJ)	City, Town, Post Office	State	Zip Code	

FOR PRIVACY ACT NOTIFICATION SEE INSTRUCTIONS	<b>Filing Status</b> (Check only ONE box)  1. <input type="checkbox"/> Single 2. <input type="checkbox"/> Married/CU Couple, filing joint return 3. <input type="checkbox"/> Married/CU Partner, filing separate return  Name and SSN of Spouse/CU Partner _____  4. <input type="checkbox"/> Head of Household 5. <input type="checkbox"/> Qualifying Widow(er)/ Surviving CU Partner	EXEMPTIONS	6. Regular <input checked="" type="checkbox"/> Yourself <input type="checkbox"/> Spouse/ CU Partner <input type="checkbox"/> Domestic Partner	6		
	7. Age 65 or over <input type="checkbox"/> Yourself <input type="checkbox"/> Spouse/CU Partner		7			
	8. Blind or Disabled <input type="checkbox"/> Yourself <input type="checkbox"/> Spouse/CU Partner		8			
	9. Veteran Exemption <input type="checkbox"/> Yourself <input type="checkbox"/> Spouse/CU Partner				9	
	10. Number of your qualified dependent children			10		
	11. Number of other dependents			11		
	12. Dependents attending colleges (See Instructions)		12			
	13. For Line 13a - Add Lines 6, 7, 8, and 12. For Line 13b - Add Lines 10 and 11. For Line 13c - Enter amount from Line 9.		13a	13b	13c	

DEPENDENT INFORMATION	14. Dependent's Last Name, First Name, Middle Initial	Dependent's Social Security Number	Birth Year
	a _____	_____ / _____ / _____	_____
	b _____	_____ / _____ / _____	_____
	c _____	_____ / _____ / _____	_____
	d _____	_____ / _____ / _____	_____

GUBERNATORIAL ELECTIONS FUND	Do you wish to designate \$1 of your taxes for this fund? If joint return, does your spouse/CU partner wish to designate \$1?	Yes <input type="checkbox"/>	No <input type="checkbox"/>	Note: If you check the "Yes" box(es), it will not increase your tax or reduce your refund.
		Yes <input type="checkbox"/>	No <input type="checkbox"/>	

Driver's License # (Voluntary) <input type="checkbox"/>	State <input type="checkbox"/>	(Column A) AMOUNT OF GROSS INCOME (EVERYWHERE)	(Column B) AMOUNT FROM NEW JERSEY SOURCES
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15. Wages, salaries, tips, and other employee compensation Check box if you completed lines 64 through 70 <input type="checkbox"/>	15		15		
16. Interest.....	16		16		
17. Dividends.....	17		17		
18. Net profits from business (Schedule NJ-BUS-1, Part I, Line 4).....	18		18		
19. Net gains or income from disposition of property (From Line 63).....	19		19		
20. Net gains or income from rents, royalties, patents, and copyrights (Schedule NJ-BUS-1, Part II, Line 4).....	20		20		
21. Net gambling winnings (See Instructions) .....	21		21		
22. Pensions, Annuities, and IRA Withdrawals.....	22				
23. Distributive Share of Partnership Income (Schedule NJ-BUS-1, Part III, Line 4).....	23		23		
24. Net pro rata share of S Corporation Income (Schedule NJ-BUS-1, Part IV, Line 4).....	24		24		
25. Alimony and separate maintenance payments received .....	25				
26. Other - State Nature and Source .....	26		26		
27. TOTAL INCOME (Add Lines 15 through 26) .....	27		27		
28a. Pension Exclusion (See Instructions).....	28a				
28b. Other Retirement Income Exclusion (See Worksheet and Instructions).....	28b		28b		
28c. Total Exclusion Amount (Add Line 28a and Line 28b) .....	28c		28c		
29. Gross Income (Subtract Line 28c from Line 27).....	29		29		



Name(s) as shown on Form NJ-1040NR		Your Social Security Number	
30. Gross Income (From page 1, Line 29).....	30		30
31. Total Exemption Amount (See Instructions).....	31		
32. Medical Expenses (See Worksheet and Instructions).....	32		
33. Alimony and separate maintenance payments.....	33		
34. Qualified Conservation Contribution.....	34		
35. Health Enterprise Zone Deduction .....	35		
36. Alternative Business Calculation Adjustment (Schedule NJ-BUS-2, Line 11) .	36		
37. Total Exemptions and Deductions (Add Lines 31 through 36) .....	37		
38. TAXABLE INCOME (Subtract Line 37 from Line 30, Column A).....	38		
39. Tax on amount on Line 38 (From Tax Table page 34) .....	39		
40. Income Percentage     B. (Line 30)     =     _____ % A. (Line 30)			
41. NEW JERSEY TAX (Multiply amount from Line 39 _____ x _____ % from Line 40)	41		
42. Sheltered Workshop Tax Credit (Enclose GIT-317. See Instructions).....	42		
43. Balance of Tax (Subtract Line 42 from Line 41) .....	43		
44. Gold Star Family Counseling Credit (See Instructions).....	44		
45. Balance of Tax After Credits (Subtract Line 44 from Line 43).....	45		
46. Penalty for Underpayment of Estimated Tax. Check box <input type="checkbox"/> if Form NJ-2210 is enclosed.....	46		
47. Total Tax and Penalty (Add Line 45 and Line 46).....	47		
48. Total New Jersey Income Tax Withheld (From enclosed Forms W-2 and 1099)	48		Also enter on line 49: • Payments made in connection with sale of NJ real property • Payments by S corporation for nonresident shareholder
49. New Jersey Estimated Tax Payments/Credit from 2017 return.....	49		
50. Tax paid on your behalf by Partnership(s).....	50		
51. EXCESS NJ UI/WF/SWF Withheld (Enclose Form NJ-2450) .....	51		
52. EXCESS NJ Disability Insurance Withheld (Enclose Form NJ-2450) .....	52		
53. EXCESS NJ Family Leave Insurance Withheld (Enclose Form NJ-2450)	53		
54. Total Payments/Credits (Add Lines 48 through 53).....	54		
55. If Line 54 is LESS THAN Line 47, enter AMOUNT YOU OWE.....	55		
56. If Line 54 is MORE THAN Line 47, enter OVERPAYMENT.....	56		
57. Deductions from Overpayment on Line 56 that you elect to credit to:			<b>NOTE:</b> <b>AN ENTRY ON LINE 57A, B, C, D, E, F, OR G WILL REDUCE YOUR TAX REFUND</b>
(A) Your 2019 Tax .....	57A		
(B) N.J. Endangered Wildlife Fund <input type="checkbox"/> \$10, <input type="checkbox"/> \$20, <input type="checkbox"/> Other	57B		
(C) N.J. Children's Trust Fund <input type="checkbox"/> \$10, <input type="checkbox"/> \$20, <input type="checkbox"/> Other	57C		
(D) N.J. Vietnam Veterans' Memorial Fund <input type="checkbox"/> \$10, <input type="checkbox"/> \$20, <input type="checkbox"/> Other	57D		
(E) N.J. Breast Cancer Research Fund <input type="checkbox"/> \$10, <input type="checkbox"/> \$20, <input type="checkbox"/> Other	57E		
(F) U.S.S. N.J. Educational Museum Fund <input type="checkbox"/> \$10, <input type="checkbox"/> \$20, <input type="checkbox"/> Other	57F		
(G) Designated Contribution <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> \$10, <input type="checkbox"/> \$20, <input type="checkbox"/> Other	57G		
58. Total Deductions From Overpayment (Add Lines 57A through 57G) .....	58		
59. REFUND (Amount to be sent to you. Subtract Line 58 from Line 56).....	59		

<b>SIGN HERE</b>	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.		<b>Pay amount on Line 55 in full. Write Social Security number(s) on check or money order and make payable to : State of New Jersey - TGI Division of Taxation Revenue Processing Center PO Box 244 Trenton, NJ, 08646-0244</b>  <b>You may also pay by e-check or credit card.</b>
	_____ Your Signature	_____ Date	
	If enclosing copy of death certificate for deceased taxpayer, check box (See instructions page 10) <input type="checkbox"/>		
	I authorize the Division of Taxation to discuss my return and enclosures with my preparer (below) <input type="checkbox"/>		
_____ Paid Preparer's Signature	_____ Federal Identification Number		
_____ Firm's name	_____ Federal Employer Identification Number		

Name(s) as shown on Form NJ-1040NR	Your Social Security Number
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<b>PART I</b>	<b>NET GAINS OR INCOME FROM DISPOSITION OF PROPERTY</b>	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.
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(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)
60.					

61. Capital Gains Distribution .....	61	
62. Other Net Gains.....	62	
63. Net Gains (Add Lines 60, 61, and 62) (Enter here and on Line 19) (If Loss, enter ZERO).....	63	

<b>PART II</b>	<b>ALLOCATION OF WAGE AND SALARY INCOME EARNED PARTLY INSIDE AND OUTSIDE NEW JERSEY</b>	(See instructions if compensation depends entirely on volume of business transacted or if other basis of allocation is used.)
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64. Amount reported on Line 15 in Column A required to be allocated .....	64	
65. Total days in taxable year .....	65	
66. Deduct nonworking days (Sundays, Saturdays, holidays, sick leave, vacation, etc.) .....	66	
67. Total days worked in taxable year (subtract Line 66 from 65) .....	67	
68. Deduct days worked outside New Jersey.....	68	
69. Days worked in New Jersey (subtract Line 68 from Line 67) .....	69	

70. ALLOCATION FORMULA  $\frac{\text{(Line 69)}}{\text{(Line 67)}} \times \frac{\text{(Line 64)}}{\text{(Enter amount from Line 64)}} = \frac{\text{(Salary earned inside N.J.)}}{\text{(Salary earned inside N.J.)}}$  (Include this amount on Line 15, Col. B)

<b>PART III</b>	<b>ALLOCATION OF BUSINESS INCOME TO NEW JERSEY</b>	(See instructions if other than Formula Basis of allocation is used.)
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**BUSINESS ALLOCATION PERCENTAGE (From Schedule NJ-NR-A)**  
 Enter below the line number and amount of each item of business income reported in Column A that 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 \_\_\_\_\_ % = \$ \_\_\_\_\_

From Line No. \_\_\_\_\_ \$ \_\_\_\_\_ x \_\_\_\_\_ % = \$ \_\_\_\_\_

Name(s) as shown on Form NJ-1040NR

Social Security Number

**Schedule NJ-BUS-1**  
(Form NJ-1040NR)New Jersey Gross Income Tax  
Business Income Summary Schedule**2018**

<b>Part I</b> 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, Column A. If loss, enter ZERO on Line 18, Column A.)		4.	
<b>Part II</b> 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. See instructions. 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 20, Column A. If loss, enter ZERO on Line 20, Column A.)		4.	
<b>Part III</b> 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 tax paid on your behalf by Partnerships (Column D)
1.				
2.				
3.				
4.	Distributive Share of Partnership Income or (Loss). (Add Lines 1, 2, and 3.) (Enter here and on Line 23, Column A. If loss, enter ZERO on Line 23, Column A.)			
5.	Total Share of tax paid on your behalf by Partnerships (Add lines 1, 2, and 3 of Column D.) Enter total here and include on Line 50.			
<b>Part IV</b> 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)	
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 24, Column A. If loss, enter ZERO on Line 24, Column A.)		4.	

Keep a copy of this schedule for your records