NJ-1040NR
2011

STATE OF NEW JERSEY
INCOME TAX - NONRESIDENT RETURN

For Taxable Year January 1, 2011 - December 31, 2011

Or Other Taxable Year Beginning _____, 2011

Ending _____, 20_____

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)			Place label on form if all preprinted information is correct. Otherwise, print or type your name and address.
Spouse's/CU Partner's Social Security Number	Home Address (Number and Street, including apartment number or rural route)			
You **must** enter your SSN(s) above	City, Town, Post Office	State	Zip Code	
State of Residency (outside NJ)				

NJ RESIDENCY STATUS 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)

Filing Status
(Check only ONE box)

1. ☐ Single
2. ☐ Married/CU Couple, filing joint return
3. ☐ Married/CU Partner, filing separate return

Name and SSN of Spouse/CU Partner

4. ☐ Head of household
5. ☐ Qualifying widow(er)/ Surviving CU Partner

EXEMPTIONS

6. Regular ☒ Yourself ☐ Spouse/CU Partner ☐ Domestic Partner	6		
7. Age 65 or Over ☐ Yourself ☐ Spouse/CU Partner	7		
8. Blind or Disabled ☐ Yourself ☐ Spouse/CU Partner	8		
9. Number of your qualified dependent children		9	
10. Number of other dependents		10	
11. Dependents attending colleges (See Instr. page 15)	11		
12. Totals (For Line 12a - Add Lines 6, 7, 8, and 11) (For Line 12b - Add Line 9 and Line 10)	12a	12b	

DEPENDENT INFORMATION

13. 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 ☐ No
☐ Yes ☐ No

Note: If you check the "Yes" box(es), it will not increase your tax or reduce your refund.

	(Column A) AMOUNT OF GROSS INCOME (EVERYWHERE)		(Column B) AMOUNT FROM NEW JERSEY SOURCES	
14. Wages, salaries, tips, and other employee compensation	14		14	
15. Interest	15		15	
16. Dividends	16		16	
17. Net profits from business (Enclose copy of Federal Schedule C, Form 1040)	17		17	
18. Net gains or income from disposition of property (From Line 59)	18		18	
19. Net gains or income from rents, royalties, patents, and copyrights (From Line 62)	19		19	
20. Net gambling winnings (See Instruction page 21)	20		20	
21. Pensions, Annuities, and IRA Withdrawals	21			
22. Distributive Share of Partnership Income	22		22	
23. Net pro rata share of S Corporation Income	23		23	
24. Alimony and separate maintenance payments received	24		24	
25. Other - State Nature and Source _____	25		25	
26. TOTAL INCOME (Add Lines 14 through 25)	26		26	
27a. Pension Exclusion (See Instruction page 26)	27a			
27b. Other Retirement Income Exclusion (See Worksheet and Instructions page 26)	27b		27b	
27c. Total Exclusion Amount (Add Line 27a and Line 27b)	27c		27c	
28. Gross Income (Subtract Line 27c from Line 26)	28		28	

Name(s) as shown on Form NJ-1040NR	Your Social Security Number

29. Gross Income (From page 1, Line 28)	29			29	
30. Total Exemption Amount (See instruction page 28)	30				
31. Medical Expenses (See Worksheet and Instructions page 28)	31				
32. Alimony and separate maintenance payments	32				
33. Qualified Conservation Contribution	33				
34. Health Enterprise Zone Deduction	34				
35. Total Exemptions and Deductions (Add Lines 30, 31, 32, 33, and 34)	35				
36. TAXABLE INCOME (Subtract Line 35 from Line 29, Column A)	36				
37. Tax on amount on Line 36 (From Tax Table page 35)	37				
38. Income Percentage B. (Line 29) / A. (Line 29) = _____%					
39. NEW JERSEY TAX (Multiply amount from Line 37 _____ x _____% from Line 38				39	
40. Sheltered Workshop Tax Credit (Enclose Form GIT-317. See instruction page 29)				40	
41. Balance of Tax After Credit (Subtract Line 40 from Line 39)				41	
42. Penalty for Underpayment of Estimated Tax. Check box ☐ if Form NJ-2210 is enclosed.				42	
43. Total Tax and Penalty (Add Line 41 and Line 42)				43	
44. Total New Jersey Income Tax Withheld (From enclosed Forms W-2 and 1099)	44				
45. New Jersey Estimated Tax Payments/Credit from 2010 tax return	45				
46. Tax paid on your behalf by Partnership(s)	46				
47. EXCESS NJ UI/WF/SWF Withheld (Enclose Form NJ-2450. See Instr.)	47				
48. EXCESS NJ Disability Insurance Withheld (Enclose Form NJ-2450. See Instr.)	48				
49. EXCESS NJ Family Leave Insurance Withheld (Enclose Form NJ-2450. See Instr.)	49				
50. Total Payments/Credits (Add Lines 44 through 49) ENTER TOTAL →				50	
51. If Line 50 is LESS THAN Line 43 enter AMOUNT YOU OWE				51	
52. If Line 50 is MORE THAN Line 43 enter OVERPAYMENT				52	

← Also enter on Line 45:
- Payments made in connection with sale of NJ real property
- Payments by S corporation for nonresident shareholder

53. Deductions from Overpayment on Line 52 which you elect to credit to:

(A) Your 2012 Tax					53A	
(B) N.J. Endangered Wildlife Fund	☐ $10,	☐ $20,	☐ Other	ENTER AMOUNT OF CONTRIBUTION	53B	
(C) N.J. Children's Trust Fund	☐ $10,	☐ $20,	☐ Other		53C	
(D) N.J. Vietnam Veterans' Memorial Fund	☐ $10,	☐ $20,	☐ Other		53D	
(E) N.J. Breast Cancer Research Fund	☐ $10,	☐ $20,	☐ Other		53E	
(F) U.S.S. N.J. Educational Museum Fund	☐ $10,	☐ $20,	☐ Other		53F	
(G) Designated Contribution ____	☐ $10,	☐ $20,	☐ Other		53G	

NOTE:
AN ENTRY ON LINE 53A, B, C, D, E, F, OR G WILL REDUCE YOUR TAX REFUND

54. Total Deductions From Overpayment (Add Lines 53A, B, C, D, E, F, and G) ENTER TOTAL →		54	
55. REFUND (Amount to be sent to you. Subtract Line 54 from Line 52)		55	

SIGN HERE

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.

→ Your signature Date → Spouse's/CU Partner's signature (if filing jointly, BOTH must sign)

I authorize the Division of Taxation to discuss my return and enclosures with my preparer (below) ☐

Paid Preparer's Signature Federal Identification Number

Firm's name Federal Employer Identification Number

Pay amount on Line 51 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

You may also pay by e-check or credit card.

Division Use 1_____ 2_____ 3_____ 4_____ 5_____ 6_____ 7_____

Name(s) as shown on Form NJ-1040NR	Your Social Security Number

PART I 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.

(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)
56.					

57. Capital Gains Distribution	57	
58. Other Net Gains	58	
59. Net Gains (Add Lines 56, 57, and 58) (Enter here and on Line 18) (If Loss, enter ZERO)	59	

PART II 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.

(a) Kind of property	(b) Net Rental Income (Loss)	(c) Net Income From Royalties	(d) Net Income From Patents	(e) Net Income From Copyrights
60.				
61. **Totals**	(b)	(c)	(d)	(e)

62. Net Income (Combine Columns b, c, d, and e) (Enter here and on Line 19) (If Loss, enter ZERO)	62	

PART III ALLOCATION OF WAGE AND SALARY INCOME EARNED PARTLY INSIDE AND OUTSIDE NEW JERSEY

(See instructions if compensation depends entirely on volume of business transacted or if other basis of allocation is used.)

63. Amount reported on Line 14 in Column A required to be allocated	63	
64. Total days in taxable year	64	
65. Deduct nonworking days (Sundays, Saturdays, holidays, sick leave, vacation, etc.)	65	
66. Total days worked in taxable year (subtract Line 65 from Line 64)	66	
67. Deduct days worked outside New Jersey	67	
68. Days worked in New Jersey (subtract Line 67 from Line 66)	68	

69. ALLOCATION FORMULA _____ (Line 68) / (Line 66) x _____ (Enter amount from Line 63) = _____ (Salary earned inside N.J.) (Include this amount on Line 14, Col. B)

PART IV ALLOCATION OF BUSINESS INCOME TO NEW JERSEY

(See instructions if other than Formula Basis of allocation is used.)

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 which 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 _____% = $ _____