

**NJ-1040NR
2014**



**STATE OF NEW JERSEY
INCOME TAX - NONRESIDENT RETURN**

For Taxable Year January 1, 2014 - December 31, 2014

Or Other Taxable Year Beginning _____, 2014

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, incl. apt. # or rural route)		Change of Address <input type="checkbox"/>	
	↑ You must enter your SSN(s) above ↑ State of Residency (outside NJ)	City, Town, Post Office	State	Zip Code	

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 _____ To _____
MONTH DAY YEAR MONTH DAY YEAR

FOR PRIVACY ACT NOTIFICATION SEE INSTRUCTIONS	Filing Status (Check only ONE box)		EXEMPTIONS	6. Regular <input checked="" type="checkbox"/> Yourself <input type="checkbox"/> Spouse/CU Partner <input type="checkbox"/> Domestic Partner	6		
	1. <input type="checkbox"/> Single	7. Age 65 or Over <input type="checkbox"/> Yourself <input type="checkbox"/> Spouse/CU Partner		7			
	2. <input type="checkbox"/> Married/CU Couple, filing joint return	8. Blind or Disabled <input type="checkbox"/> Yourself <input type="checkbox"/> Spouse/CU Partner		8			
	3. <input type="checkbox"/> Married/CU Partner, filing separate return	9. Number of your qualified dependent children			9		
	Name and SSN of Spouse/CU Partner _____	10. Number of other dependents			10		
	4. <input type="checkbox"/> Head of household	11. Dependents attending colleges (See Instr. page 13)		11			
	5. <input type="checkbox"/> Qualifying widow(er)/Surviving CU Partner	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 _____	_____/_____/_____	_____

GOVERNATORIAL 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	Note: If you check the "Yes" box(es), it will not increase your tax or reduce your refund.
		Yes	No	

	(Column A) AMOUNT OF GROSS INCOME (EVERYWHERE)		(Column B) AMOUNT FROM NEW JERSEY SOURCES	
14. Wages, salaries, tips, and other employee compensation Check box if you completed Lines 61 through 67 <input type="checkbox"/>	14		14	
15. Interest	15		15	
16. Dividends	16		16	
17. Net profits from business (Schedule NJ-BUS-1, Part I, Line 4)	17		17	
18. Net gains or income from disposition of property (From Line 60)	18		18	
19. Net gains or income from rents, royalties, patents, and copyrights (Schedule NJ-BUS-1, Part II, Line 4)	19		19	
20. Net gambling winnings (See Instruction page 18)	20		20	
21. Pensions, Annuities, and IRA Withdrawals	21			
22. Distributive Share of Partnership Income (Schedule NJ-BUS-1, Part III, Line 4)	22		22	
23. Net pro rata share of S Corporation Income (Schedule NJ-BUS-1, Part IV, Line 4)	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 23)	27a			
27b. Other Retirement Income Exclusion (See Worksheet and Instructions page 24)	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 25)	30		
31. Medical Expenses (See Worksheet and Instructions page 25)	31		
32. Alimony and separate maintenance payments	32		
33. Qualified Conservation Contribution	33		
34. Health Enterprise Zone Deduction	34		
35. Alternative Business Calculation Adjustment (Schedule NJ-BUS-2, Line 11)	35		
36. Total Exemptions and Deductions (Add Lines 30, 31, 32, 33, 34, and 35)	36		
37. TAXABLE INCOME (Subtract Line 36 from Line 29, Column A)	37		
38. Tax on amount on Line 37 (From Tax Table page 34)	38		
39. Income Percentage $\frac{B. (Line\ 29)}{A. (Line\ 29)} = \text{\%}$			
40. NEW JERSEY TAX (Multiply amount from Line 38 x % from Line 39)	40		
41. Sheltered Workshop Tax Credit (Enclose Form GIT-317. See Instruction page 27)	41		
42. Balance of Tax After Credit (Subtract Line 41 from Line 40)	42		
43. Penalty for Underpayment of Estimated Tax. Check box <input type="checkbox"/> if Form NJ-2210 is enclosed.	43		
44. Total Tax and Penalty (Add Line 42 and Line 43)	44		
45. Total New Jersey Income Tax Withheld (From enclosed Forms W-2 and 1099)	45		
46. New Jersey Estimated Tax Payments/Credit from 2013 tax return	46		← Also enter on Line 46: • Payments made in connection with sale of NJ real property • Payments by S corporation for nonresident shareholder
47. Tax paid on your behalf by Partnership(s)	47		
48. EXCESS NJ UI/WF/SWF Withheld (Enclose Form NJ-2450. See Instr.)	48		
49. EXCESS NJ Disability Insurance Withheld (Enclose Form NJ-2450. See Instr.)	49		
50. EXCESS NJ Family Leave Insurance Withheld (Enclose Form NJ-2450. See Instr.)	50		
51. Total Payments/Credits (Add Lines 45 through 50) ENTER TOTAL →	51		
52. If Line 51 is LESS THAN Line 44, enter AMOUNT YOU OWE (Enter check amount on Page 1)	52		
53. If Line 51 is MORE THAN Line 44, enter OVERPAYMENT	53		
54. Deductions from Overpayment on Line 53 which you elect to credit to:			NOTE: AN ENTRY ON LINE 54A, B, C, D, E, F, OR G WILL REDUCE YOUR TAX REFUND
(A) Your 2015 Tax	54A		
(B) N.J. Endangered Wildlife Fund <input type="checkbox"/> \$10, <input type="checkbox"/> \$20, <input type="checkbox"/> Other	54B		
(C) N.J. Children's Trust Fund <input type="checkbox"/> \$10, <input type="checkbox"/> \$20, <input type="checkbox"/> Other	54C		
(D) N.J. Vietnam Veterans' Memorial Fund <input type="checkbox"/> \$10, <input type="checkbox"/> \$20, <input type="checkbox"/> Other	54D		
(E) N.J. Breast Cancer Research Fund <input type="checkbox"/> \$10, <input type="checkbox"/> \$20, <input type="checkbox"/> Other	54E		
(F) U.S.S. N.J. Educational Museum Fund <input type="checkbox"/> \$10, <input type="checkbox"/> \$20, <input type="checkbox"/> Other	54F		
(G) Designated Contribution <input type="checkbox"/> \$10, <input type="checkbox"/> \$20, <input type="checkbox"/> Other	54G		
55. Total Deductions From Overpayment (Add Lines 54A, B, C, D, E, F, and G) ENTER TOTAL →	55		
56. REFUND (Amount to be sent to you. Subtract Line 55 from Line 53)	56		

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.

_____ Date _____ Spouse's/CU Partner's Signature (if filing jointly, BOTH must sign)

If enclosing copy of death certificate for deceased taxpayer, check box (See instruction page 9)

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

_____ Federal Identification Number
 Paid Preparer's Signature
 _____ Federal Employer Identification Number
 Firm's name

Pay amount on Line 52 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.

Name(s) as shown on Form NJ-1040NR	Your Social Security Number
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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)
	57.					
	58. Capital Gains Distribution					58
	59. Other Net Gains					59
	60. Net Gains (Add Lines 57, 58, and 59) (Enter here and on Line 18) (If Loss, enter ZERO)					60

PART II	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.)			
	61. Amount reported on Line 14 in Column A required to be allocated	61			
	62. Total days in taxable year	62			
	63. Deduct nonworking days (Sundays, Saturdays, holidays, sick leave, vacation, etc.)	63			
	64. Total days worked in taxable year (subtract Line 63 from Line 62)	64			
	65. Deduct days worked outside New Jersey	65			
	66. Days worked in New Jersey (subtract Line 65 from Line 64)	66			
	67. ALLOCATION FORMULA $\frac{\text{(Line 66)}}{\text{(Line 64)}} \times \frac{\text{(Enter amount from Line 61)}}{\text{(Salary earned inside N.J.)}} =$				(Include this amount on Line 14, Col. B)

PART III	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 _____	% = \$ _____	

NOTE: For tax year 2012 and after, the section for listing income (losses) in the category Net Gains or Income From Rents, Royalties, Patents and Copyrights has been eliminated from this page. Use Part II of Schedule NJ-BUS-1 (Form NJ-1040NR) to report that information.

**SCHEDULE
NJ-BUS-1**
(Form NJ-1040NR)

**NEW JERSEY GROSS INCOME TAX
BUSINESS INCOME SUMMARY SCHEDULE**

2014

Name(s) as shown on Form NJ-1040NR	Your Social Security Number
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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 17, Column A. If loss, enter ZERO on Line 17, Column A.)		4.

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. 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 19, Column A. If loss, enter ZERO on Line 19, Column A.)			4.

PART III 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)
1.			
2.			
3.			
4.	Distributive Share of Partnership Income or (Loss). (Add Lines 1, 2, and 3.) (Enter here and on Line 22, Column A. If loss, enter ZERO on Line 22, Column A.)		4.

PART IV NET PRO RATA SHARE OF S CORPORATION INCOME List the pro rata share of income (loss) from S corporation(s). See instructions.

	S Corporation Name	Federal EIN	Pro Rata Share of S Corporation Income or (Loss)
1.			
2.			
3.			
4.	Net Pro Rata Share of S Corporation 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.)		4.

**SCHEDULE
NJ-BUS-2**
(Form NJ-1040NR)

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

2014

Name(s) as shown on Form NJ-1040NR				Your Social Security 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.	Loss Carryforward From Tax Year 2013			5b.	()
6.	Totals	6a.		6b.		
PART II ADJUSTMENT CALCULATION						
7.	Total Regular Business Income	7.				
8.	Total Alternative Business Income/(Loss). (If loss, enter zero)	8.				
9.	Business Increment (Line 7 minus Line 8)	9.				
10.	Adjustment Percentage	10.		0.30		
11.	Alternative Business Calculation Adjustment (Line 9 x 0.30)	11.				
PART III LOSS CARRYFORWARD TO TAX YEAR 2015						
12.	Loss Carryforward to Tax Year 2015	12.		()

Instructions

- Line 1a. Enter the amount from Line 17, Column A, of Form NJ-1040NR.
- Line 1b. Enter the amount from Part I, Line 4 of Schedule NJ-BUS-1 (Form NJ-1040NR).
- Line 2a. Enter the amount from Line 19, Column A, of Form NJ-1040NR.
- Line 2b. Enter the amount from Part II, Line 4 of Schedule NJ-BUS-1 (Form NJ-1040NR).
- Line 3a. Enter the amount from Line 22, Column A, of Form NJ-1040NR.
- Line 3b. Enter the amount from Part III, Line 4 of Schedule NJ-BUS-1 (Form NJ-1040NR).
- Line 4a. Enter the amount from Line 23, Column A, of Form NJ-1040NR.
- Line 4b. Enter the amount from Part IV, Line 4 of Schedule NJ-BUS-1 (Form NJ-1040NR).
- Line 5b. Enter the amount from Line 12 of your 2013 Schedule NJ-BUS-2 (Form NJ-1040NR).
- Line 6a. Enter the total of Lines 1a through 4a.
- Line 6b. Enter the total of Lines 1b through 5b, netting gains with losses.
- Line 7. Enter the amount from Line 6a of this schedule.
- Line 8. Enter the amount from Line 6b of this schedule. If loss, enter zero here.
- Line 9. Subtract Line 8 from Line 7. If the result is zero, also enter zero on Line 11 and on Line 35 of Form NJ-1040NR, and continue with Line 12.
- Line 10. The adjustment percentage for tax year 2014 is 30% (0.30).
- Line 11. Multiply the amount on Line 9 by 30% (0.30). Enter here and on Line 35 of Form NJ-1040NR.
- Line 12. If the amount on Line 6b is a loss, enter the amount of the loss on this line. Otherwise, enter zero.