NJ-1040NR **2015**



STATE OF NEW JERSEY

INCOME TAX - NONRESIDENT RETURN

For Taxable Year January 1, 2015 - December 31, 2015

Or Other Taxable Year Beginning ______, 2015

Ending ______, 20______

	5-N Chack how I if applie	- 4: a.n	Confined automaian is attached as onto	· · · · · · ·	Ending			, 20	_
<u> </u>			for Federal extension is attached or enter and Initial (Joint filers enter first name and initial)			nartner la			_
S	East Name, Flori								label
임									n if all inted
S	Spouse's/CU Partner's Social Security Number Home Address (Numb	per and Street, incl. apt. # or rural route)			Change of Address □		inform is cor	
STR	1 1							Other	
SEE INSTRUCTIONS	You must enter your A City, Town, Post	Office	2		State	Zip Cod		print type	
SEE	State of Residency (outside NJ)	Onice			Ciato	21p 000	C	name	and
NO						addro	ess.		
FOR PRIVACY ACT NOTIFICATION	NJ RESIDENCY If you were a New Jersey re			То					
읦	STATUS taxable year, give the period Filing Status	of I	T .	HTMC	DAY YEAR / Dome		MONTH DA	Y YEAR	
Ι	(Check only ONE box)		6. Regular 🗷 Yourself 🗆 Sp	6					
Ë	1. ☐ Single	တ	7. Age 65 or Over ☐ Yourself	er	7				
Ž	2. ☐ Married/CU Couple, filing joint return	PTIONS	8. Blind or Disabled ☐ Yourself		8				
AC	3. ☐ Married/CU Partner, filing separate return		9. Number of your qualified depe	ndent children				9	
<u>8</u>	Name and SSN of Spouse/CU Partner	- ≥	10. Number of other dependents					10	
유	4. ☐ Head of household	EX	11. Dependents attending colleges	s (See	e Instr. page 13)		11		
입	5. ☐ Qualifying widow(er)/ Surviving CU Partner		12. Totals (For Line 12a - Add Line				125	10h	
	Surviving CO Partilei		(For Line 12b - Add Line 9 and	Line	10)		12a	12b	
_	13. Dependent's Last Name, First Name,	Mid	ddle Initial Dependent's So	ocia l	Security Number		Birth Ye	ar	
DEPENDENT	D C C C C C C C C C C C C C C C C C C C		/_		/				
2	& b								
Ë	C								
5					/				
	d				/				
GUBERNATORIAL Do you wish to designate \$1 of your taxes for this fund? If joint Yes No Note: If you check the "Yes" box(es), it will not increase your tax or reduce									
ELI	ELECTIONS FUND return, does your spouse/CU partner wish to designate \$1? Yes No No Will not increase your tax or reduce your refund.								
Check Amount (See Line 52)				AM	(Column A) OUNT OF GROSS INC	ОМЕ	AM	Column B) IOUNT FROM	=e
14.	Check box if you completed Lines 61 through			14			14		
15.	Interest			15			15		
16.	Dividends			16			16		
17.	Net profits from business (Schedule NJ-BUS-	I, Pa	art I, Line 4)	17			17		
18.	Net gains or income from disposition of prope	ty (I	From Line 60)	18			18		
19.	Net gains or income from rents, royalties, pate			19			19		
20	(Schedule NJ-BUS-1, Part II, Line 4)			20			20		
	Net gambling winnings (See Instruction page			21					
	Pensions, Annuities, and IRA Withdrawals			22			22		
	Distributive Share of Partnership Income (Schedule NJ-BUS-1, Part III, Line 4)						23		
	Net pro rata share of S Corporation Income (Schedule NJ-BUS-1, Part IV, Line 4)						24		
	Alimony and separate maintenance payments received			24 25			25		
	Other - State Nature and Source						26		
	TOTAL INCOME (Add Lines 14 through 25) .			26 27a					
27a.	Pension Exclusion (See Instruction page 23)	• • • •		27b			27h		
27b.	Other Retirement Income Exclusion (See Wor	kshe	eet and Instructions page 24) -				27b		
27c.	Total Exclusion Amount (Add Line 27a and Lin	e 27	7b)	27c			27c		
28	Gross Income (Subtract Line 27c from Line 26	6)		28			28		



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Nο	me(s) as shown on Form NJ-1040NR		Vou	r Social Security Number	
ivid	1110(3) as shown on i online.		foul		
29.	Gross Income (From page 1, Line 28)	29		29	
	Total Exemption Amount (See Instruction page 25)	30			
	Medical Expenses (See Worksheet and Instructions page 25)	31			
	Alimony and separate maintenance payments	32			
	Qualified Conservation Contribution	33			
	Health Enterprise Zone Deduction	34			
	Alternative Business Calculation Adjustment (Schedule NJ-BUS-2, Line 11)	35			
	Total Exemptions and Deductions (Add Lines 30, 31, 32, 33, 34, and 35)	36			
	TAXABLE INCOME (Subtract Line 36 from Line 29, Column A)	37			
	Tax on amount on Line 37 (From Tax Table page 34)	38			
	Income Percentage B. (Line 29) =%	001			
39.	A. (Line 29)				
40.	NEW JERSEY TAX (Multiply amount from Line 38x% fr	om Line 3	9	40	
	Sheltered Workshop Tax Credit (Enclose Form GIT-317. See Instruction page 27)		i i	41	
	Balance of Tax After Credit (Subtract Line 41 from Line 40)		ſ	42	
	Penalty for Underpayment of Estimated Tax. Check box ☐ if Form NJ-2210 is enclo			43	
	Total Tax and Penalty (Add Line 42 and Line 43)			44	
	Total New Jersey Income Tax Withheld (From enclosed Forms W-2 and 1099)	45		*	
	New Jersey Estimated Tax Payments/Credit from 2014 tax return	46		← Also enter on Line 46:	
	•	47		Payments made in	
	Tax paid on your behalf by Partnership(s)	-		connection with sale	e of
	EXCESS NJ UI/WF/SWF Withheld (Enclose Form NJ-2450. See Instr.)	48		NJ real property • Payments by S	
	EXCESS NJ Disability Insurance Withheld (Enclose Form NJ-2450. See Instr.)	49		corporation for	
	EXCESS NJ Family Leave Insurance Withheld (Enclose Form NJ-2450. See Instr.)	50		nonresident shareho	older
	Total Payments/Credits (Add Lines 45 through 50)		1	51	
52.	If Line 51 is LESS THAN Line 44, enter AMOUNT YOU OWE (Enter check amount o	n Page 1)		52	
53.	If Line 51 is MORE THAN Line 44, enter OVERPAYMENT			53	Щ
54.	Deductions from Overpayment on Line 53 which you elect to credit to:	54A			
	(A) Your 2016 Tax			NOTE:	
	(B) N.J. Endangered Wildlife Fund □ \$10, □ \$20, □ Other	54C		AN ENTRY ON LINE	
	(C) N.J. Children's Trust Fund □ \$10, □ \$20, □ Other ENTER (D) N.J. Vietnam Veterans' Memorial Fund □ \$10, □ \$20, □ Other AMOUNT	54D		54A, B, C, D, E, F, OR	G
	(D) N.J. Vietnam Veterans' Memorial Fund ☐ \$10, ☐ \$20, ☐ Other ☐ Other ☐ \$20, ☐ Other ☐ Ot	54E		WILL REDUCE YOUR	
	(F) U.S.S. N.J. Educational Museum Fund □ \$10, □ \$20, □ Other CONTRIBUTION	.		REFUND	
	(G) Designated Contribution □ \$10, □ \$20, □ Other □	341			
		[54G]			$\overline{}$
	Total Deductions From Overpayment (Add Lines 54A, B, C, D, E, F, and G)		ER TOTAL 🗪	55	+
56.	REFUND (Amount to be sent to you. Subtract Line 55 from Line 53)			56	
	Under penalties of perjury, I declare that I have examined this return, including accompanying sch to the best of my knowledge and belief, it is true, correct, and complete. If prepared by a person oth is based on all information of which the preparer has any knowledge.	edules and er than taxp	statements, and ayer, this declaration	Pay amount on Line 52 ir Write social security num on check or money order	ber(s)
Your Signature Tour Signature					
	Paid Preparer's Signature Federal	Number	You may also pay by e-check or credit card.		
	Firm's name Federal Empl	loyer Identific	ation Number	Stoute out u.	
Divi	sion ₄ 2 2 4 5 6	2	7		
Us		6	7	8	

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Name(s) as shown on Form NJ-1040NR					Your So	Your Social Security Number		
PART I NET GAINS OR INCOME FROM 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 as adjuinstruct		(e) Cost or oth as adjusted instructions expense o	d (see s) and	(f) Gain or (loss) (d less e)	
57.								
50. Capital Caina Diatribution								
58. Capital Gains Distribution						-		
60. Net Gains (Add Lines 57, 58, and 59)						55		
ALLOCATION OF WAGE AND SALARY								
PART II INCOME EARNED PARTLY I OUTSIDE NEW JERSEY		`	s if compensation allocation is used		ds entire l y on v	olume of	business transact	ted or
61. Amount reported on Line 14 in Column A required to be allocated								
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			
66. Days worked in New Jersey (subtract Line 65 from Line 64)					66			
67. ALLOCATION FORMULA (Line 66) x (Line 64) (Enter amount from Line 61) = (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	·	·						
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	%	= \$					



NEW JERSEY GROSS INCOME TAX BUSINESS INCOME SUMMARY SCHEDULE

2015

Nam	e(s) as shown on Form NJ-1040NR	Your Social Security Number							
PA	PART I NET PROFITS FROM BUSINESS List the net profit (loss) from business(es). See instructions.								
	Business Name	Social Security Federal I		Profit or (Loss)					
1.									
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 ZE	ERO on Line 1	I7, Column A.)	4.					
PA	RT II NET GAINS OR INCOME FROM RENTS		rents, royalties, p	atents, and cop	less net loss, derived from or in the yrights. See instructions. state 2-Royalties 3-Patents 4-Co				
	Source of Income or Loss. If rental real estate, enter physical address of property.		Security Number/ ederal EIN	Type - Enter number from list above	Income or (Loss)				
1.									
2.									
3. 4.	Net Income or (Loss). (Add Lines 1, 2, and 3.)		10. Oakuran A.)						
PA	(Enter here and on Line 19, Column A. If loss, enter ZERT III DISTRIBUTIVE SHARE OF PARTNERS		Liet the dietribu	tive share of inc	come (loss) from partnership(s).				
	Partnership Name		Federal E	EIN	Share of Partnership Income or (Loss)				
1.									
2.									
3.			10)						
4.	Distributive Share of Partnership Income or (Loss). (Ad (Enter here and on Line 22, Column A. If loss, enter ZE		22, Column A.)						
PA	RT IV NET PRO RATA SHARE OF S CORPOR	RATION INC	OME List the pro rat See instruction		me (usable loss) from S corporation				
	S Corporation Name		Federal I	EIN	Pro Rata Share of S Corpora Income or (Usable Loss)				
1.									
2.									
3. 4.	Net Pro Rata Share of S Corporation Income or (Usable								
	(Enter here and on Line 23, Column A. If loss, enter ZE	ERO on Line 2	23, Column A.)	4.					



NEW JERSEY GROSS INCOME TAX ALTERNATIVE BUSINESS CALCULATION ADJUSTMENT

2015

Nan	ne(s) as shown on Form NJ-1040NR		Your Social Security Number					
	Column A			Column B				
PART I INCOME (LOSS)		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 2014			5b.	()		
6.	Totals	6a.		6b.				
P/	ART 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.	0.40)				
11.	Alternative Business Calculation Adjustment (Line 9 x 0.40)	11.						
P/	ART III LOSS CARRYFORWARD TO TAX YEAR 2016							
12.	Loss Carryforward to Tax Year 2016			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 2014 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 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 2015 is 40% (0.40).

Line 8.

Line 11. Multiply the amount on Line 9 by 40% (0.40). Enter here and on Line 35 of Form NJ-1040NR.

Enter the amount from Line 6b of this schedule. If loss, enter zero here.

Line 12. If the amount on Line 6b is a loss, enter the amount of the loss on this line. Otherwise, enter zero.