

**NJ-1040NR  
2017**



**STATE OF NEW JERSEY**

**INCOME TAX - NONRESIDENT RETURN**

For Taxable Year January 1, 2017 – December 31, 2017

Or Other Taxable Year Beginning \_\_\_\_\_, 2017

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 <b>must</b> 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 \_\_\_\_\_ To \_\_\_\_\_  
MONTH DAY YEAR 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

7. Age 65 or Over  Yourself  Spouse/CU Partner

8. Blind or Disabled  Yourself  Spouse/CU Partner

9. Number of your qualified dependent children

10. Number of other dependents

11. Dependents attending colleges (See Instr. page 14)

12. For Line 12a - Add Lines 6, 7, 8, and 11  
For Line 12b - Add Line 9 and Line 10

12c. Veteran Exemption  Yourself  Spouse/CU Partner

6					
7					
8					
			9		
			10		
11					
12a			12b		
12c					

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 <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 # _____ State _____ (Voluntary)	(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 19) .....	20	20
21. Pensions, Annuities, and IRA Withdrawals .....	21	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 24) .....	27a	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 26)	30		
31. Medical Expenses (See Worksheet and Instructions page 26)	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 $\frac{B. (Line\ 29)}{A. (Line\ 29)} = \underline{\hspace{2cm}}\%$			
40. NEW JERSEY TAX (Multiply amount from Line 38 $\underline{\hspace{2cm}}$ x $\underline{\hspace{2cm}}\%$ from Line 39)	40		
41. Sheltered Workshop Tax Credit (Enclose Form GIT-317. See Instruction page 28)	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 2016 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	52		
53. If Line 51 is MORE THAN Line 44, enter OVERPAYMENT	53		
54. Deductions From Overpayment on Line 53 that you elect to credit to:			
(A) Your 2018 Tax	54A		<b>NOTE:</b> <b>AN ENTRY ON LINE 54A, B, C, D, E, F, OR G WILL REDUCE YOUR TAX REFUND</b>
(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"/> <input type="checkbox"/> <input type="checkbox"/> <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		

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>SIGN HERE</b>	Your Signature _____ Date _____	Spouse's/CU Partner's Signature (if filing jointly, BOTH must sign) _____	Pay amount on Line 52 in full. Write Social Security number(s) on check or money order and make payable to: <b>STATE OF NEW JERSEY-TGI</b> Division of Taxation Revenue Processing Center PO Box 244 Trenton, NJ 08646-0244 You may also pay by e-check or credit card.
	If enclosing copy of death certificate for deceased taxpayer, check box (See instruction 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)
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	

<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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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)

<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 \_\_\_\_\_ % = \$ \_\_\_\_\_