



New Jersey Nonresident  
Income Tax Return

For Tax Year January 1, 2019 – December 31, 2019  
Or Other Tax Year Beginning \_\_\_\_\_, 2019  
Ending \_\_\_\_\_, 2020

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 tax 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) <span style="float: right;">Change of address <input type="checkbox"/></span> <span style="float: right;">Foreign address <input type="checkbox"/></span>							
	State of Residency (outside NJ)		City, Town, Post Office		State	ZIP Code				
	<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	_____ / _____ / _____			_____					
<b>GOVERNATORIAL ELECTIONS FUND</b>		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"/>	<b>Note:</b> If you check the "Yes" box(es), it will not increase your tax or reduce your refund.			
Driver's License # (Voluntary) _____ State _____		<b>(Column A)</b> AMOUNT OF GROSS INCOME (EVERYWHERE)			<b>(Column B)</b> AMOUNT FROM NEW JERSEY SOURCES					
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.			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.			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.			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 $\frac{\text{B. (line 30)}}{\text{A. (line 30)}} = \text{ } \%$					
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-2210NR 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.				
49. New Jersey Estimated Tax Payments/Credit from 2018 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:					
(A) Your 2020 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.				

Also enter on line 49:

- Payments made in connection with sale of NJ real property
- Payments by S corporation for nonresident shareholder

**NOTE:**  
An entry on line 57A, B, C, D, E, F, or G will reduce your tax refund

<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.		
	Your Signature	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 instructions page 9) <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		

**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**

**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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<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.			
(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.)		
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 line 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 $\frac{\text{(Line 69)}}{\text{(Line 67)}} \times \frac{\text{(Line 64)}}{\text{(Enter amount from line 64)}} = \frac{\text{}}{\text{(Salary earned inside N.J.)}}$			(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.)		
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
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**Schedule NJ-BUS-1**  
(Form NJ-1040NR)

New Jersey Gross Income Tax  
Business Income Summary Schedule

**2019**

<b>Part I Net Profits From Business</b>		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 Net Gains or Income From Rents, Royalties, Patents, and Copyrights</b>		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
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 Distributive Share of Partnership Income</b>		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 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.) Enter total here and include on line 50.		
<b>Part IV Net Pro Rata Share of S Corporation Income</b>		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

**Schedule NJ-BUS-2**  
(Form NJ-1040NR)New Jersey Gross Income Tax  
Alternative Business Calculation Adjustment**2019**

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 2018				5b.	(	)
6.	Totals	6a.			6b.		
<b>PART II Adjustment Calculation</b>							
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.		0.50			
11.	Alternative Business Calculation Adjustment (line 9 x 0.50)	11.					
<b>PART III Loss Carryforward to Tax Year 2020</b>							
12.	Loss Carryforward to Tax Year 2020	12.			(		)

**Instructions**

- Line 1a. Enter the amount from line 18, column A, Form NJ-1040NR.
- Line 1b. Enter the amount from Part I, line 4, Schedule NJ-BUS-1 (Form NJ-1040NR).
- Line 2a. Enter the amount from line 20, column A, Form NJ-1040NR.
- Line 2b. Enter the amount from Part II, line 4d, Schedule NJ-BUS-1 (Form NJ-1040NR).
- Line 3a. Enter the amount from line 23, column A, Form NJ-1040NR.
- Line 3b. Enter the amount from Part III, line 4, Schedule NJ-BUS-1 (Form NJ-1040NR).
- Line 4a. Enter the amount from Line 24, column A, Form NJ-1040NR.
- Line 4b. Enter the amount from Part IV, line 4, Schedule NJ-BUS-1 (Form NJ-1040NR).
- Line 5b. Enter the amount from line 12 of your 2018 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, enter zero on line 11 and on line 36 of Form NJ-1040NR, and continue with line 12.
- Line 10. The adjustment percentage for Tax Year 2019 is 50% (0.50).
- Line 11. Multiply the amount on line 9 by 50% (0.50). Enter here and on line 36 of Form NJ-1040NR.
- Line 12. If the amount on 6b is a loss, enter the amount of the loss on this line. Otherwise, enter zero.

**Keep a copy of this schedule for your records**