



New Jersey Nonresident
Income Tax Return

For Tax Year January 1, 2025 – December 31, 2025
Or Other Tax Year Beginning _____, 2025
Ending _____, 2026

5-N

Check box if application for federal extension is attached or enter confirmation number _____

Check box if this is an amended return

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.)			NJ RESIDENCY STATUS 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)		Change of address <input type="checkbox"/> Foreign address <input type="checkbox"/>	
	State of Residency (outside NJ)	City, Town, Post Office	State	ZIP Code	

FOR PRIVACY ACT NOTIFICATION SEE INSTRUCTIONS	EXEMPTIONS	Filing Status (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	6. Regular <input checked="" type="checkbox"/> Yourself <input type="checkbox"/> Spouse/CU Partner <input type="checkbox"/> Domestic Partner 7. Age 65 or over <input type="checkbox"/> Yourself <input type="checkbox"/> Spouse/CU Partner 8. Blind or Disabled <input type="checkbox"/> Yourself <input type="checkbox"/> Spouse/CU Partner 9. Veteran Exemption <input type="checkbox"/> Yourself <input type="checkbox"/> Spouse/CU Partner 10. Number of your qualified dependent children 11. Number of other dependents 12. Dependents attending colleges (See Instructions) 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.	6.					
		7.							
		8.							
						9.			
						10.			
						11.			
						12.			12c
						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 _____	_____ / _____ / _____	_____

GUBERNATORIAL ELECTIONS FUND	Do you want to designate \$1 of your taxes for this fund? If joint return, does your spouse/CU partner want to designate \$1?	Yes <input checked="" 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"/>	

Digital Assets
 Did you (or your spouse/CU partner) receive (as a reward, award, or payment for property or services); or sell, exchange, or otherwise dispose of a digital asset in 2025 (or a financial interest in a digital asset)? (See instructions.)
 Yes No

Driver's License # (Voluntary) <input type="checkbox"/>	State <input type="checkbox"/>	(Column A) Amount of Gross Income (Everywhere)	(Column B) Amount From New Jersey Sources
15. Wages, salaries, tips, and other employee compensation Check box if you completed lines 69 through 75 <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 68).....		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. Taxable pensions, annuities, and IRA distributions/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.



Name(s) as shown on Form NJ-1040NR			Your Social Security Number		
28a. Pension/Retirement Exclusion (See Instructions)	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.		
30. Total Exemption Amount (See Instructions).....	30.				
31. Medical Expenses (See Worksheet and Instructions).....	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. Organ/Bone Marrow Donation Deduction (See instructions).....	36.				
37a. NJBEST Deduction.....	37a.				
37b. NJCLASS Deduction	37b.				
37c. NJ Higher Education Tuition Deduction	37c.				
38. Total Exemptions and Deductions (Add lines 30 through 37c).....	38.				
39. Taxable Income (Subtract line 38 from line 29, column A).....	39.				
40. Tax on amount on line 39 (From Tax Table).....	40.				
41. Income Percentage $\frac{\text{B. (line 29)}}{\text{A. (line 29)}} = \text{_____} \%$					
42. New Jersey Tax (Multiply amount from line 40 _____ x _____% from line 41)			42.		
43. Sheltered Workshop Tax Credit (Enclose GIT-317. See Instructions).....			43.		
44. Gold Star Family Counseling Credit (See Instructions).....			44.		
45. Credit for Employer of Organ/Bone Marrow Donor (See instructions)			45.		
46. Total Credits (Add lines 43, 44, and 45)			46.		
47. Balance of Tax After Credits (Subtract line 46 from line 42).....			47.		
48. Interest on Underpayment of Estimated Tax. Check box <input type="checkbox"/> if Form NJ-2210NR is enclosed			48.		
49. Total Tax Due (Add line 47 and line 48).....			49.		
50. Total New Jersey Income Tax Withheld (From enclosed Forms W-2 and 1099) (Part-year nonresidents see instructions)	50.				Also enter on line 51: <ul style="list-style-type: none"> • Payments made in connection with sale of NJ real property • Payments by S corporation for nonresident shareholder
51. New Jersey Estimated Tax Payments/Credit from 2024 return (Sellers of NJ real property see instructions)	51.				
52. Tax paid on your behalf by Partnership(s).....	52.				
53. Excess NJ UI/WF/SWF Withheld (Enclose Form NJ-2450).....	53.				
54. Excess NJ Disability Insurance Withheld (Enclose Form NJ-2450).....	54.				
55. Excess NJ Family Leave Insurance Withheld (Enclose Form NJ-2450).....	55.				
56. Pass-Through Business Alternative Income Tax Credit (See instructions).....	56.				



Name(s) as shown on Form NJ-1040NR		Your Social Security Number			
57. Total Payments/Credits (Add lines 50 through 56)		57.			
58. If line 57 is less than line 49, you have tax due. Subtract line 57 from line 49 and enter the amount you owe		58.			
If you owe tax, you can still make a donation on lines 61A through 61F.					
59. If line 57 is more than line 49, you have an overpayment. Subtract line 49 from line 57 and enter the overpayment.....		59.			
60. Amount from line 59 you want to credit to your 2026 tax.....		60.			
61. Amount you want to credit to:		NOTE: An entry on lines 60 through 61F will reduce your tax refund			
(A) N.J. Endangered Wildlife Fund	<input type="checkbox"/> \$10, <input type="checkbox"/> \$20, <input type="checkbox"/> Other			61A.	
(B) N.J. Children's Trust Fund	<input type="checkbox"/> \$10, <input type="checkbox"/> \$20, <input type="checkbox"/> Other			61B.	
(C) N.J. Vietnam Veterans' Memorial Fund	<input type="checkbox"/> \$10, <input type="checkbox"/> \$20, <input type="checkbox"/> Other			61C.	
(D) N.J. Breast Cancer Research Fund	<input type="checkbox"/> \$10, <input type="checkbox"/> \$20, <input type="checkbox"/> Other			61D.	
(E) U.S.S. N.J. Educational Museum Fund	<input type="checkbox"/> \$10, <input type="checkbox"/> \$20, <input type="checkbox"/> Other			61E.	
(F) Designated Contribution <input type="checkbox"/> <input type="checkbox"/>	<input type="checkbox"/> \$10, <input type="checkbox"/> \$20, <input type="checkbox"/> Other			61F.	
62. Total Adjustments to Tax Due/Overpayment (Add lines 60 through 61F)		62.			
63. Balance due (If line 58 is more than zero, add line 58 and line 62)		63.			
64. Refund amount (If line 59 is more than zero, subtract line 62 from line 59).....		64.			
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.		Pay amount on line 63 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		
	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) <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 _____ Firm's Federal Employer Identification Number _____		You can also make a payment on our website: nj.gov/taxation			

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 as reported on federal Schedule D.
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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)
65.					

66. Capital Gains Distribution	66.	
67. Other Net Gains.....	67.	
68. Net Gains (Add lines 65, 66, and 67) (Enter here and on line 19) (If loss, enter zero)	68.	

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. Note: Residents of states that impose a convenience of the employer test , see instructions before completing Part II.
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69. Amount reported on line 15 in column A required to be allocated	69.	
70. Total days in taxable year	70.	
71. Deduct nonworking days (Sundays, Saturdays, holidays, sick leave, vacation, etc.)	71.	
72. Total days worked in taxable year (subtract line 71 from line 70)	72.	
73. Deduct days worked outside New Jersey.....	73.	
74. Days worked in New Jersey (subtract line 73 from line 72).....	74.	

75. **Allocation Formula** $\frac{\text{(Line 74)}}{\text{(Line 72)}} \times \frac{\text{(Line 69)}}{\text{(Enter amount from line 69)}} = \frac{\text{}}{\text{(Salary earned inside N.J.)}}$ (Include this amount on line 15, col. B)

Part III	Allocation of Business Income to New Jersey	(See instructions if other than Formula Basis of allocation is used.)
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Allocation Factor (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 factor to determine amount of income from New Jersey sources.

From Line No. _____ \$ _____ x _____ = \$ _____

From Line No. _____ \$ _____ x _____ = \$ _____

From Line No. _____ \$ _____ x _____ = \$ _____