# NJ-1040NR 1993

## STATE OF NEW JERSEY INCOME TAX—NONRESIDENT RETURN

For Tax Year Jan.-Dec. 31, 1993 Or Other Tax Year Beginning _____, 1993, Ending _____, 19____

5-N Check block ☐ if application for Federal extension is attached.

Please Print or Type

| Your Social Security Number | Last Name, First Name and Initial (Joint filers enter first name and initial of each—Enter spouse last name ONLY if different) | Please place label on form you file. Make all necessary changes on label. |
|---|---|---|
| Spouse's Social Security Number | Home address (Number and Street, including apartment number or rural route) | |
| State of Residency | City, Town, Post Office / State / Zip Code | |

For Privacy Act Notification See Instructions

(Check only ONE box)

1. ☐ Single
2. ☐ Married, filing joint return
3. ☐ Married, filing separate return

Name and Social Security No. of Spouse

4. ☐ Head of Household
5. ☐ Qualifying Widow(er)

**EXEMPTIONS**

| | | | | | |
|---|---|---|---|---|---|
| 6. Regular | ☒ Yourself | ☐ Spouse | 6 | | |
| 7. Age 65 or Over | ☐ Yourself | ☐ Spouse | 7 | | |
| 8. Blind or Disabled | ☐ Yourself | ☐ Spouse | 8 | | |
| 9. Number of your qualified dependent children | | | | 9 | |
| 10. Number of other dependents | | | | 10 | |
| 11. Dependents attending colleges | | | 11 | | |
| 12. Totals (For Line 12a—Add Lines 6, 7, 8 and 11) (For Line 12b—Add Line 9 and Line 10) | | | 12a | 12b | |

**RESIDENCY STATUS** 13. If you were a New Jersey resident for ANY part of the taxable year, give the period of New Jersey residency. From _____ (MONTH DAY YEAR) To _____ (MONTH DAY YEAR)

GUBERNATORIAL ELECTIONS FUND

Do you wish to designate $1 of your taxes for this fund? ☐ Yes ☐ No

If joint return, does your spouse wish to designate $1? ☐ Yes ☐ No

Note: If you check the "Yes" box(es) it will not increase your tax or reduce your refund

**NOTE:** Retirement Income Exclusion is computed by completing the worksheet on page 8 of the instructions.

| | | (Column A) AMOUNT OF GROSS INCOME (EVERYWHERE) | | (Column B) AMOUNT FROM NEW JERSEY SOURCES |
|---|---|---|---|---|
| 14a. Total Income (From Line 44, Part I) | 14a | | 14a | |
| 14b. Other Retirement Income Exclusion (See Worksheet and Instructions) | 14b | | 14b | |
| 14c. Gross Income (Subtract Line 14b from Line 14a) | 14c | Ⓐ | 14c | Ⓑ |
| 15a. Exemptions: From Line 12a _____ x $1,000 = _____ | | | | |
| 15b. From Line 12b _____ x $1,500 = _____ | | | | |
| 15c. Total Exemption Amount (Add Line 15a and Line 15b) | 15c | | | |
| **NOTE:** Part-year residents—See Instructions | | | | |
| 16. Medical Expenses (From Line 54) | 16 | | | |
| 17. Alimony & separate maintenance payments | 17 | | | |
| 18. Total Exemptions and Deductions (Add Lines 15c, 16, and 17) | 18 | | | |
| 19. TAXABLE INCOME (Subtract Line 18 from Line 14c, Column A) | 19 | | | |
| 20. Tax on amount on Line 19 (From Tax Rate Schedules on Page 9) | 20 | | | |
| 21. Income Percentage Ⓑ (Line 14c) / Ⓐ (Line 14c) = _____ % | | | | |
| 22. NEW JERSEY TAX (Multiply amount from Line 20 _____ x _____ % from Line 21) | | | 22 | |
| 23. Total New Jersey Tax Withheld (Attach Form W-2) | 23 | | | |
| 24. New Jersey Estimated Tax Payments/Credit from 1992 tax return | 24 | | | |
| 25. EXCESS N.J. WDP/HCS Withheld (See Instructions) | 25 | | | |
| 26. EXCESS N.J. Disability Insurance Withheld (See Instructions) | 26 | | | |
| 27. Total Payments/Credits (Add Lines 23 through 26) ENTER TOTAL | | | 27 | |
| 28. If payments (Line 27) are LESS THAN tax (Line 22) enter AMOUNT OF TAX YOU OWE | | | 28 | |
| 29. If payments (Line 27) are MORE THAN tax (Line 22) enter OVERPAYMENT | | | 29 | |
| 30. Deductions from Overpayment on Line 29 which you elect to credit to: | | | | |
| (A) Your 1994 Tax | 30A | | | |
| (B) The N.J. Endangered Wildlife Fund ☐$5, ☐$10, Other $☐ | 30B | | | |
| (C) The Children's Trust Fund ☐$5, ☐$10, Other $☐ | 30C | | | |
| (D) The N.J. Vietnam Veterans' Memorial Fund ☐$5, ☐$10, Other $☐ | 30D | | | |
| 31. Total Deductions From Overpayment (Add Lines 30A, B, C and D) ENTER TOTAL ▶ | | | 31 | |
| 32. REFUND (Amount to be sent to you, Line 29 LESS 31) | | | 32 | |

**Check ☐ if Form NJ-2210 is attached.**

**← If an amount is entered on Line 25 or Line 26 attach Form NJ-2450**

**NOTE: AN ENTRY ON LINE 30A, B, C OR D WILL REDUCE YOUR TAX REFUND**

Please Attach W-2 Forms Here

Please Attach Check or Money Order Here

**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.

Your signature _____ Date _____ Spouse's signature (if filing jointly, BOTH must sign.) _____

Paid Preparer's Signature _____ Federal Identification Number _____

Firm's name _____ Federal Employer Identification Number _____

Pay amount on Line 28 in full. Write social security number on check or money order and make payable to:

**Division of Taxation**
**Income Tax**
**CN-244**
**Trenton, N.J. 08646-0244**

Division Use 1 _____ 2 _____ 3 _____ 4 _____ 5 _____ 6 _____ 7 _____

| PART I | TOTAL INCOME — Net losses in one category cannot be applied against income in another. In case of a net loss in any category, enter "zero" for that category | | (Column A) AMOUNT OF GROSS INCOME (EVERYWHERE) | (Column B) AMOUNT FROM NEW JERSEY SOURCES |
|---|---|---|---|---|
| 33. | Wages, salaries, tips, and other employee compensation | 33 | | |
| 34. | Interest | 34 | | |
| 35. | Dividends | 35 | | |
| 36. | Net profits from business (Attach copy of Federal Schedule C, Form 1040) | 36 | | |
| 37. | Net gains or income from disposition of property (From Line 48) | 37 | | |
| 38. | Net gains or income from rents, royalties, patents, and copyrights (From Line 51) | 38 | | |
| 39. | Net Gambling Winnings | 39 | | |
| 40. | Pensions, Annuities and IRA Withdrawals, Less New Jersey Exclusion | 40 | | |
| 41. | Distributive Share of Partnership Income | 41 | | |
| 42. | Alimony and separate maintenance payments received | 42 | | |
| 43. | Other—State Nature and Source _____ | 43 | | |
| 44. | TOTAL INCOME (Add Line 33 thru 43) (Enter here and on Line 14a, Page 1) | 44 | | |

**PART II 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) |
|---|---|---|---|---|---|---|
| 45. | | | | | | |
| | | | | | | |
| | | | | | | |
| 46. | Capital Gains Distribution | | | | 46 | |
| 47. | Other Net Gains | | | | 47 | |
| 48. | Net Gains (Add Lines 45, 46, and 47) (Enter here and on Line 37) (If Loss, enter ZERO) | | | | 48 | |

**PART III 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 as reported on your Federal Income Tax Return.

| | (a) Kind of property | (b) Net Rental Income (Loss) | (c) Net Income From Royalties | (d) Net Income From Patents | (e) Net Income From Copyrights |
|---|---|---|---|---|---|
| 49. | | | | | |
| | | | | | |
| | | | | | |
| 50. | **Totals** | (b) | (c) | (d) | (e) |
| 51. | Net Income (Combine Columns b, c, d, and e) (Enter here and on Line 38) (If Loss enter ZERO) | | | 51 | |

**PART IV MEDICAL EXPENSES** (Not compensation for by insurance or otherwise)

| | | | |
|---|---|---|---|
| 52. | Total Nonreimbursed Medical Expenses | 52 | |
| 53. | **Enter 2% (.02) of Line 14c, Column A, Page 1** | 53 | |
| 54. | Subtract Line 53 from Line 52. (Enter here and on Line 16, Page 1) if less than zero enter zero | 54 | |

**PART V 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.)

| | | | |
|---|---|---|---|
| 55. | Amount reported on Line 33 in Column A of Part I required to be allocated | 55 | |
| 56. | Total days in taxable year | 56 | |
| 57. | Deduct non-working days (Sundays, Saturdays, holidays, sick leave, vacation, etc.) | 57 | |
| 58. | Total days worked in taxable year (Line 56 minus Line 57) | 58 | |
| 59. | Deduct days worked outside New Jersey | 59 | |
| 60. | Days worked in New Jersey (Line 58 less Line 59) | 60 | |

61. ALLOCATION FORMULA $\frac{\text{(Line 60)}}{\text{(Line 58)}}$ x (Enter amount from Line 55) = (Salary earned inside N.J.) (Include this amount on Line 33, Col. B, Part I)

**PART VI ALLOCATION OF BUSINESS INCOME TO NEW JERSEY** (See instructions if other than Formula Basis of allocation is used.)

BUSINESS ALLOCATION PERCENTAGE (From Form NJ-1040 NR-A)

Enter below, the line number and amount of each item of business income reported in Column A of Part I which is required to be allocated and multiply by allocation percentage to determine amount of income from New Jersey sources.

From Line No. _____ Part I $ _____ X _____ % = $ _____

From Line No. _____ Part I $ _____ X _____ % = $ _____