NJ-1040NR
2016

040NW01160

STATE OF NEW JERSEY
INCOME TAX - NONRESIDENT RETURN

For Taxable Year January 1, 2016 - December 31, 2016

Or Other Taxable Year Beginning _____, 2016

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

Spouse's/CU Partner's Social Security Number

You **must** enter your SSN(s) above

State of Residency (outside NJ)

Last Name, First Name and Initial (Joint filers enter first name and initial of each - Enter spouse/CU partner last name ONLY if different)

Home Address (Number and Street, incl. apt. # or rural route) Change of Address ☐

City, Town, Post Office | State | Zip Code

Place label on form if all preprinted information is correct. Otherwise, print or type your name and address.

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 _____ (MONTH DAY YEAR) To _____ (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	6		
7. Age 65 or Over	☐ Yourself	☐ Spouse/CU Partner		7		
8. Blind or Disabled	☐ Yourself	☐ Spouse/CU Partner		8		
9. Number of your qualified dependent children					9	
10. Number of other dependents					10	
11. Dependents attending colleges (See Instr. page 13)				11		
12. Totals (For Line 12a - Add Lines 6, 7, 8, and 11) (For Line 12b - Add Line 9 and Line 10)				12a	12b	

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 ☐ No
☐ Yes ☐ No

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

Driver's License # (Voluntary) _____ State _____

	(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 ☐	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	
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 23)	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

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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 25)	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 B. (Line 29) / A. (Line 29) = _____%					
40. NEW JERSEY TAX (Multiply amount from Line 38 _____ x _____% from Line 39				40	
41. Sheltered Workshop Tax Credit (Enclose Form GIT-317. See Instruction page 27)				41	
42. Balance of Tax After Credit (Subtract Line 41 from Line 40)				42	
43. Penalty for Underpayment of Estimated Tax. Check box ☐ 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 2015 tax return	46				
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 which you elect to credit to:					
(A) Your 2017 Tax	54A				
(B) N.J. Endangered Wildlife Fund ☐$10, ☐$20, ☐Other	54B				
(C) N.J. Children's Trust Fund ☐$10, ☐$20, ☐Other	54C				
(D) N.J. Vietnam Veterans' Memorial Fund ☐$10, ☐$20, ☐Other	54D				
(E) N.J. Breast Cancer Research Fund ☐$10, ☐$20, ☐Other	54E				
(F) U.S.S. N.J. Educational Museum Fund ☐$10, ☐$20, ☐Other	54F				
(G) Designated Contribution ☐$10, ☐$20, ☐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	

ENTER AMOUNT OF CONTRIBUTION

← Also enter on Line 46:
- Payments made in connection with sale of NJ real property
- Payments by S corporation for nonresident shareholder

NOTE:
AN ENTRY ON LINE 54A, B, C, D, E, F, OR G WILL REDUCE YOUR TAX REFUND

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/CU Partner's Signature (if filing jointly, BOTH must sign) _____

If enclosing copy of death certificate for deceased taxpayer, check box (See instruction page 9) ☐

I authorize the Division of Taxation to discuss my return and enclosures with my preparer (below) ☐

Paid Preparer's Signature _____ Federal Identification Number _____

Firm's name _____ Federal Employer Identification Number _____

Pay amount on Line 52 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.

Division Use 1_____ 2_____ 3_____ 4_____ 5_____ 6_____ 7_____ 8_____

Name(s) as shown on Form NJ-1040NR	Your Social Security Number

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.

(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		

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.)

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 _____ (Line 66) / (Line 64) x _____ (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 (From Schedule NJ-NR-A)

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 _____% = $ _____

SCHEDULE
NJ-BUS-1
(Form NJ-1040NR)

NEW JERSEY GROSS INCOME TAX
BUSINESS INCOME SUMMARY SCHEDULE

2016

Name(s) as shown on Form NJ-1040NR	Your Social Security Number

PART I NET PROFITS FROM BUSINESS

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 17, Column A. If loss, enter ZERO on Line 17, Column A.) . . . . . 4.		

PART II 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. 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	Income or (Loss)
1.				
2.				
3.				
4.	Net Income or (Loss). (Add Lines 1, 2, and 3.) (Enter here and on Line 19, Column A. If loss, enter ZERO on Line 19, Column A.) . . . . . 4.			

PART III DISTRIBUTIVE SHARE OF PARTNERSHIP INCOME

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 22, Column A. If loss, enter ZERO on Line 22, Column A.) . . . . . 4.		

PART IV NET PRO RATA SHARE OF S CORPORATION INCOME

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 23, Column A. If loss, enter ZERO on Line 23, Column A.) . . . . . 4.		

SCHEDULE
NJ-BUS-2
(Form NJ-1040NR)

NEW JERSEY GROSS INCOME TAX
ALTERNATIVE BUSINESS CALCULATION ADJUSTMENT

2016

Name(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 2015				5b.	(	)
6.	Totals	6a.			6b.		
PART II	**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.		0.50			
11.	Alternative Business Calculation Adjustment (Line 9 x 0.50)	11.					
PART III	**LOSS CARRYFORWARD TO TAX YEAR 2017**						
12.	Loss Carryforward to Tax Year 2017				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 2015 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, 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 2016 is 50% (0.50).

Line 11. Multiply the amount on Line 9 by 50% (0.50). Enter here and on Line 35 of Form NJ-1040NR.

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

NJ-1040NR-V

2016

N J Gross Income Tax

Nonresident Payment Voucher

SOCIAL SECURITY NUMBER

LAST NAME, FIRST NAME AND INITIAL

STREET ADDRESS

CITY, STATE, ZIP CODE

MAKE YOUR CHECK PAYABLE TO 'STATE OF NEW JERSEY - TGI'.
WRITE YOUR SOCIAL SECURITY # AND TAX YEAR ON YOUR CHECK.

RETURN THIS VOUCHER WITH YOUR PAYMENT

State of New Jersey
Division of Taxation
Revenue Processing Center
PO Box 244
Trenton, NJ 08646-0244

Enter amount of payment here:

$

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Please cut on dotted lines