NJ-2210NR
2025

Underpayment of Estimated Tax By Nonresident Individuals

Check the box at line 48, Form NJ-1040NR, and enclose this form with your return

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

Part I Figuring Your Underpayment

1. 2025 Tax (line 47, Form NJ-1040NR)	1.	
2. Enter the total of lines **50, 52, 53**, **54, 55 and 56, Form NJ-1040NR**	2.	
3. Subtract line 2 from line 1 (If less than $400, do **not** complete the rest of this form)	3.	
4a. Multiply the amount on line 1 by .80 (80%) (Two-thirds for qualified farmers)	4a.	
4b. Enter 2024 tax (**From Form NJ-1040NR, line 47**)	4b.	

		Payment Due Dates			
		(A) April 15, 2025	(B) June 16, 2025	(C) Sept 15, 2025	(D) Jan 15, 2026
5. Use the lesser amount from either line 4a or 4b and divide by four. Enter the result in each column	5.				
6. Estimated tax paid and tax withheld per period (see instr.). If each column on line 6 is greater than the corresponding column on line 5, do not complete the rest of this form	6.				
7. Enter the overpayment (line 13) from the previous column. (Complete lines 7 through 13 for one column before completing the next column.)	7.				
8. Add line 6 and line 7	8.				
9. Enter the total underpayment (add line 11 and line 12) from the previous column	9.				
10. Subtract line 9 from line 8. If zero or less, enter zero	10.				
11. Remaining underpayment from previous period. If line 10 is zero, subtract line 8 from line 9. Otherwise enter zero	11.				
12. **Underpayment** (If line 5 is greater than line 10, subtract line 10 from line 5)	12.				
13. **Overpayment** (If line 10 is greater than line 5, subtract line 5 from line 10)	13.				

Part II Exceptions

(See instructions. Complete worksheets for exceptions 2, 3, and 4 and enclose calculations for each exception claimed.)
If you meet exception 1 at line 15, do not file this form. These amounts will be verified by the Division of Taxation.

		April 15, 2025	June 16, 2025	Sept 15, 2025	Jan 15, 2026
14. Total amount paid and withheld from January 1 through payment due date shown. (Do not include withholdings after December 31, 2025.) (See instructions)	14.				
15. Exception 1 – Enter 2024 tax (2024 NJ-1040NR, line 47) $	15.	25% of 2024 Tax	50% of 2024 Tax	75% of 2024 Tax	100% of 2024 Tax
16. Exception 2 – Tax on 2024 gross income using 2025 exemptions and tax rates	16.	25% of Tax	50% of Tax	75% of Tax	100% of Tax
17. Exception 3 – Tax on annualized 2025 income	17.	20% of Tax	40% of Tax	60% of Tax	
18. Exception 4 – Tax on 2025 income over 3, 5, and 8-month periods	18.	90% of Tax	90% of Tax	90% of Tax	

If the amount of any exception is equal to or less than the corresponding amount at line 14, interest will **not** be charged for that period

19. **Total Interest** (Include this amount on line 48, Form NJ-1040NR)	$	

Worksheets

Exception II Tax on 2024 gross income using 2025 exemptions and tax rates

1. Enter 2024 Gross Income (line 29, column A, 2024 NJ-1040NR)	1.	
2. Enter 2025 Total Exemptions (line 30, 2025 NJ-1040NR)	2.	
3. Subtract line 2 from line 1	3.	
4. Calculate tax on line 3 (2025 tax rates)	4.	
5. Income Percentage (line 41, 2025 NJ-1040NR)	5.	
6. Multiply line 4 by line 5. Enter the applicable percentage of this amount on line 16, Part II of this form	6.	

Exception III Tax on 2025 Annualized Income (attach calculations)

		1/1/25 – 3/31/25	1/1/25 – 5/31/25	1/1/25 – 8/31/25
1. Enter the portion of Gross Income (line 29, column A, NJ-1040NR) that is applicable to each period shown	1.			
2. Annualization amounts	2.	4	2.4	1.5
3. Annualized Income (Multiply line 1 by line 2)	3.			
4. Enter Total Exemptions (line 30, NJ-1040NR)	4.			
5. Subtract line 4 from line 3	5.			
6. Calculate tax on line 5	6.			
7. Enter the portion of Gross Income from New Jersey sources (line 29, column B, NJ-1040NR) that is applicable to each period shown	7.			
8. Percentage of income from New Jersey sources (Divide line 7 by line 1)	8.			
9. Multiply line 6 by line 8. Enter the applicable percentage of this amount on line 17, Part II of this form	9.			

Exception IV Tax on Actual 2025 Taxable Income over 3, 5, and 8-month periods (attach calculations)

		1/1/25 – 3/31/25	1/1/25 – 5/31/25	1/1/25 – 8/31/25
1. Enter the actual amount of Taxable Income (line 39, NJ-1040NR) that is applicable to each period shown	1.			
2. Calculate tax on line 1	2.			
3. Income percentage (line 41, NJ-1040NR).	3.			
4. Multiply line 2 by line 3. Enter 90% of this amount on line 18, Part II of this form	4.			

New Jersey Gross Income Tax
Instructions for Form NJ-2210NR
Underpayment of Estimated Tax by Nonresident Individuals
2025

Use Form NJ-2210NR to determine if you are subject to interest on the underpayment of estimated tax. Complete Part I, Figuring your Underpayment, to determine if you have not paid enough estimated tax during any of the payment periods. If you have not, complete Part II, Exceptions, to determine if an exception applies to any of the payment periods. If no exception applies, use the worksheet on the next page to calculate the interest for that period.

In General

You may owe interest if you did not make estimated payments, including withholdings (see line 6), equal to at least 80% of your 2025 tax liability (line 47, Form NJ-1040NR) or 100% of your 2024 tax liability, provided your 2024 New Jersey Gross Income Tax return covered a full 12-month period. If an underpayment does exist for any column in Part I, you should complete Part II, Exceptions, and the appropriate worksheet on page 2, NJ-2210NR to determine if any of the exceptions on Part II may apply. You **must** complete the appropriate worksheet for exceptions 2, 3, and 4 and attach all calculations for each of the exceptions claimed.

Part I

Line 3 – If line 3 is $400 or more, complete lines 4 through 13.

Line 6 – For the purpose of determining your underpayment of estimated tax, tax withheld includes the amount of New Jersey Tax Withheld (line 50, NJ-1040NR), Tax Paid on your behalf by Partnerships (line 52, NJ-1040NR), Excess NJ UI/WF/SWF Withheld (line 53, NJ-1040NR), Excess NJ Disability Insurance Withheld (line 54, NJ-1040NR), Excess NJ Family Leave Insurance Withheld (line 55, NJ-1040NR), and Pass-Through Business Alternative Income Tax Credit (line 56, NJ-1040NR). The total amount of tax withheld is considered to have been paid evenly (one-fourth of total amount) on each payment due date, unless you can show otherwise. Include this amount with the amount of any estimated tax payments on each of the columns on Part I. The total amount of credit, if any, from your prior year tax return should be included in the amount of your payment in column B. If each column on line 6 is greater than the corresponding column on line 5, do not complete the rest of this form.

Line 7 – Complete lines 7 through 13 for one column before completing the next column.

Line 12 – If line 12 is zero for all payment periods, you are not subject to the interest and therefore do not have to file Form NJ-2210NR. If you have an underpayment in any column on line 12, complete Part II.

Part II

You will not have to pay interest if (1) you have paid your 2025 tax payments (line 14) on time; **and** (2) the amount on line 14 is equal to or more than the tax calculated under any of the exceptions available for the same payment period.

Line 14 – Based on the amounts indicated on line 6, Part I, enter the **total** amount of all estimated tax payments and taxes withheld by each of the due dates indicated on Part II.

Exceptions 1, 2, 3, and 4 – You must complete the appropriate worksheet for exemptions 2, 3, and 4 and attach all calculations for each of the exceptions claimed. If you meet exception 1 at line 15, do not file this form. These amounts will be automatically verified by the Division of Taxation.

Exception 1 – Enter your prior year tax liability (line 47, 2024 NJ-1040NR) in the space provided at line 15. Exception 1 only applies if your prior year tax return covered a full 12-month period and your current tax year payments (line 14) are at least equal to your prior year tax liability. Your prior year tax liability is zero if a return was not required to be filed. Enter the applicable percentage of your prior year tax liability in each column at line 15 as indicated.

Exception 2 – Exception 2 is calculated by subtracting the total amount of your current tax year exemptions (line 30, 2025 NJ-1040NR) from your **prior** year Gross Income from Everywhere (line 29, column A, 2024 NJ-1040NR). Tax is calculated using the current year tax rates and applying the nonresident income percentage. Enter the applicable percentage of line 6 of the worksheet in each column of line 16 as indicated, Exception 2 only applies if your current year tax payments (line 14) are at least equal to the amounts indicated at line 16.

Exception 3 – Exception 3 is calculated by multiplying the actual portion of Gross Income from Everywhere (line 29, column A, 2025 NJ-1040NR) that is applicable to each period shown, by the annualization amounts at line 2 of the worksheet. Subtract the total amount of exemptions (line 30, 2025 NJ-1040NR) from your Annualized Income on line 3. Calculate tax on this amount and apply the nonresident income percentage for the period as calculated on line 8. Enter the applicable percentage of each amount from line 9 of the worksheet on the corresponding column at line 17 as indicated. Exception 3 only applies if your current year tax payments (line 14) are at least equal to the amounts indicated at line 17.

Exception 4 – Exception 4 is calculated using the tax on the actual amount of Taxable Income that is applicable to each period and multiplying it by the nonresident income percentage. Enter 90% of each amount from line 4 of the worksheet in the corresponding column at line 18. Exception 4 only applies if your current year tax payments (line 14) are at least equal to the amounts indicated at line 18.

Calculating the Interest

Use the table in Option 1 to calculate interest on the amount of the underpayment from page 1, NJ-2210NR. If any of your estimated tax for Tax Year 2025 was not paid timely, interest must be calculated based on the Interest Rate Schedule in Option 2.

OPTION 1

QUARTER	PERIOD	A Amount Due (Line 5, NJ-2210NR)	B Balance Due Previous Qtr. (Col. E)	C Total Due (Col. A + B)	D Total Paid (Line 6, NJ-2210NR)	E Balance (Col. C – D)	F Multiplier	G Interest (Col. E x Col. F)
1.	4/15 – 6/15						.018	
2.	6/16 – 9/15						.027	
3.	9/16 – 1/15						.036	
4.	1/16 – 4/15						.025	
						Total Interest		

Column A — Enter the amount due per quarter (line 5, NJ-2210NR).

Column B — Enter the balance due (column E) from the previous quarter.

Column C — Enter the total of column A plus column B.
If column B is negative, subtract column B from column A.

Column D — Enter the total estimated tax paid and withheld (line 6, NJ-2210NR).

Column E — Subtract column D from column C.

Column F — The multiplier is based on the interest rates in effect during each quarter.

Column G — Multiply column E by the multiplier in column F. If column E is negative, enter zero in column G.

TOTAL INTEREST — Add the interest for each quarter and enter this amount in the block marked Total Interest on line 19, NJ-2210NR and on line 48, NJ-1040NR.

OPTION 2

Calculate the interest on the amount of the underpayment on line 12 from the date the underpayment was incurred to the date the underpayment was satisfied or the original due date of the final tax return (Form NJ-1040NR), whichever is earlier. Interest is assessed at the annual rate of 3% above the average predominant prime rate and is imposed each month or fraction thereof the underpayment exists. The interest rate will be reviewed quarterly and will only change if there has been a cumulative change of more than 1% since it was last set.

INTEREST RATE SCHEDULE	
PERIOD	INTEREST RATE
4/16/25 – 1/15/26	10.75%
1/16/26 – 4/15/26	10.00%