

**STATE OF NEW JERSEY**  
**INCOME TAX - NONRESIDENT RETURN**

For Tax Year Jan.-Dec. 31, 1997 Or Other Tax Year Beginning \_\_\_\_\_, 1997, Ending \_\_\_\_\_, 19\_\_\_\_

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

<b>FOR PRIVACY ACT NOTIFICATION</b> See Instructions	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		
<b>FOR PRIVACY ACT NOTIFICATION</b> See Instructions	(Check only ONE box)		<b>EXEMPTIONS</b>	6. Regular . . . . . <input checked="" type="checkbox"/> Yourself <input type="checkbox"/> Spouse	6	Please place label on form you file. Make all necessary changes on label	
	1. <input type="checkbox"/> Single			7. Age 65 or Over . . . . . <input type="checkbox"/> Yourself <input type="checkbox"/> Spouse	7		
	2. <input type="checkbox"/> Married, filing joint return			8. Blind or Disabled . . . . . <input type="checkbox"/> Yourself <input type="checkbox"/> Spouse	8		
	3. <input type="checkbox"/> Married, filing separate return			9. Number of your qualified dependent children . . . . .	9		
	Name and Social Security No. of Spouse			10. Number of other dependents . . . . .	10		
	4. <input type="checkbox"/> Head of Household			11. Dependents attending colleges . . . . .	11		
	5. <input type="checkbox"/> Qualifying Widow(er)			12. Totals (For Line 12a - Add Lines 6,7, 8 and 11) (For Line 12b - Add Line 9 and Line 10) . . . . .	12a		12b
	<b>RESIDENCY STATUS</b>			13. If you were a New Jersey resident for ANY part of the taxable year, give the period of New Jersey residency. From _____ To _____ MONTH DAY YEAR MONTH DAY YEAR			
	<b>GUBERNATORIAL ELECTIONS FUND</b>			Do you wish to designate \$1 of your taxes for this fund? . . . . . <input type="checkbox"/> Yes <input type="checkbox"/> No If joint return, does your spouse wish to designate \$1? . . . . . <input type="checkbox"/> Yes <input type="checkbox"/> No			<b>Note:</b> If you check the "Yes" box(es) it will not increase your tax or reduce your refund.
	<b>NOTE:</b> Retirement Income Exclusion is computed by completing the worksheet on page 9 of the instructions.			(Column A) AMOUNT OF GROSS INCOME (EVERYWHERE)	(Column B) AMOUNT FROM NEW JERSEY SOURCES		
	14a. Total Income (From Line 45, 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 = _____				<b>NOTE: Part-Year Residents</b> SEE INSTRUCTIONS			
15b. From Line 12b _____ x \$1,500 = _____							
15c. Total Exemption Amount (Add Line 15a and Line 15b) . . . . .		15c					
16. Medical Expenses (From Line 55) . . . . .		16					
17. Alimony and 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 Tables on Page 23) . . . . .		20					
21. Income Percentage (See instruction page 10) _____ %							
22. NEW JERSEY TAX (Multiply amount from Line 20 by percentage from Line 21) . . . . .		22					
23. Total New Jersey Tax Withheld (Attach Form W-2) . . . . .		23		Check <input type="checkbox"/> If Form NJ-2210 is attached.  If an amount is entered on Line 25 or Line 26 attach Form NJ-2450			
24. New Jersey Estimated Tax Payments/Credit from 1996 tax return . . . . .		24					
25. EXCESS N.J. WD/UI/HC 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:				<b>NOTE:</b> AN ENTRY ON LINE 30A, B, C, D, E OR F WILL REDUCE YOUR TAX REFUND			
(A) Your 1998 Tax . . . . .		30A					
(B) The N.J. Endangered Wildlife Fund <input type="checkbox"/> \$5, <input type="checkbox"/> \$10, <input type="checkbox"/> Other		30B					
(C) N.J. Children's Trust Fund <input type="checkbox"/> \$5, <input type="checkbox"/> \$10, <input type="checkbox"/> Other		30C					
(D) The N.J. Vietnam Veterans' Memorial Fund <input type="checkbox"/> \$5, <input type="checkbox"/> \$10, <input type="checkbox"/> Other		30D					
(E) N.J. Breast Cancer Research Fund <input type="checkbox"/> \$5, <input type="checkbox"/> \$10, <input type="checkbox"/> Other		30E					
(F) The Battleship N.J. Educational Museum Fund <input type="checkbox"/> \$5, <input type="checkbox"/> \$10, <input type="checkbox"/> Other		30F					
31. Total Deductions From Overpayment (Add Lines 30A, B, C, D, E and F) . . . . . ENTER TOTAL		31					
32. REFUND (Amount to be sent to you, Line 29 LESS 31) . . . . .		32					
<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 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**  
**PO Box 244**  
**Trenton, N.J. 08646-0244**

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)	(Column B)
				AMOUNT OF GROSS INCOME (EVERYWHERE)	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 49)	37			
38.	Net gains or income from rents, royalties, patents, and copyrights (From Line 52)	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.	Net pro rata share of S Corporation Income	42			
43.	Alimony and separate maintenance payments received	43			
44.	Other - State Nature and Source	44			
45.	TOTAL INCOME (Add Line 33 thru 44) (enter here and on Line 14a, Page 1)	45			

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
46.						
47.	Capital Gains Distribution					47
48.	Other Net Gains					48
49.	Net Gains (Add Lines 46, 47, and 48) (Enter here and on Line 37) (If Loss, enter ZERO)					49

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
50.					
51.	Totals	(b)	(c)	(d)	(e)
52.	Net Income (Combine Columns b, c, d, and e) (Enter here and on Line 38) (If Loss enter ZERO)				52

PART IV	MEDICAL EXPENSES (Not compensated for by insurance or otherwise)
53.	Total Nonreimbursed Medical Expenses
54.	Enter 2% (.02) of Line 14c, Column A, Page 1
55.	Subtract Line 54 from Line 53. (Enter here and on Line 16, Page 1) If less than zero enter zero

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.)	
		(Line 61)	(Line 59)
56.	Amount reported on Line 33 in Column A of Part I required to be allocated	56	
57.	Total days in taxable year	57	
58.	Deduct non-working days (Sundays, Saturdays, holidays, sick leave, vacation, etc.)	58	
59.	Total days worked in taxable year (Line 57 minus Line 58)	59	
60.	Deduct days worked outside New Jersey	60	
61.	Days worked in New Jersey (Line 59 less Line 60)	61	
62.	ALLOCATION FORMULA	$\frac{\text{(Line 61)}}{\text{(Line 59)}} \times \text{(Enter amount from Line 56)} = \text{(Salary earned inside N.J.)}$	

PART VI	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 or 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 \_\_\_\_\_ % = \$ \_\_\_\_\_