

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

**NEW JERSEY GROSS INCOME TAX
ALTERNATIVE BUSINESS CALCULATION ADJUSTMENT**

2015

| | | | | | | |
|--|---|---|--|---|---|---|
| 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 2014 | | | 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. | | 0.40 | | |
| 11. | Alternative Business Calculation Adjustment (Line 9 x 0.40) | 11. | | | | |
| PART III LOSS CARRYFORWARD TO TAX YEAR 2016 | | | | | | |
| 12. | Loss Carryforward to Tax Year 2016 | 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 2014 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 2015 is 40% (0.40).
- Line 11. Multiply the amount on Line 9 by 40% (0.40). 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.