

NJ-1040NR
2012



STATE OF NEW JERSEY
INCOME TAX - NONRESIDENT RETURN

For Taxable Year January 1, 2012 - December 31, 2012

Or Other Taxable Year Beginning _____, 2012

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 | Last Name, First Name and Initial (Joint filers enter first name and initial of each - Enter spouse/CU partner last name ONLY if different) | | | Place label on form if all preprinted information is correct. Otherwise, print or type your name and address. |
| | Spouse's/CU Partner's Social Security Number | Home Address (Number and Street, including apartment number or rural route) | | | |
| | ↑ You must enter your SSN(s) above ↑ State of Residency (outside NJ) | City, Town, Post Office | State | Zip Code | |
| | | | | | |

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 _____ To _____
 MONTH DAY YEAR MONTH DAY YEAR

| | | | | | | | |
|---|---|------------|--|-----|---|-----|--|
| FOR PRIVACY ACT NOTIFICATION SEE INSTRUCTIONS | Filing Status (Check only ONE box) 1. <input type="checkbox"/> Single 2. <input type="checkbox"/> Married/CU Couple, filing joint return 3. <input type="checkbox"/> Married/CU Partner, filing separate return Name and SSN of Spouse/CU Partner _____ 4. <input type="checkbox"/> Head of household 5. <input type="checkbox"/> Qualifying widow(er)/Surviving CU Partner | EXEMPTIONS | 6. Regular <input checked="" type="checkbox"/> Yourself <input type="checkbox"/> Spouse/CU Partner <input type="checkbox"/> Domestic Partner 7. Age 65 or Over <input type="checkbox"/> Yourself <input type="checkbox"/> Spouse/CU Partner 8. Blind or Disabled <input type="checkbox"/> Yourself <input type="checkbox"/> Spouse/CU Partner 9. Number of your qualified dependent children 10. Number of other dependents 11. Dependents attending colleges (See Instr. page 13) 12. Totals (For Line 12a - Add Lines 6, 7, 8, and 11) (For Line 12b - Add Line 9 and Line 10) | 6 | | | |
| | | | | | 7 | | |
| | | | | 8 | | | |
| | | | | | | 9 | |
| | | | | | | 10 | |
| | | | | 11 | | | |
| | | | | 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 <input type="checkbox"/> | No <input type="checkbox"/> | Note: If you check the "Yes" box(es), it will not increase your tax or reduce your refund. |
| | | Yes <input type="checkbox"/> | No <input type="checkbox"/> | |

| | (Column A) AMOUNT OF GROSS INCOME (EVERYWHERE) | | (Column B) AMOUNT FROM NEW JERSEY SOURCES | |
|---|--|--|---|--|
| 14. Wages, salaries, tips, and other employee compensation | 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 18) | 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 | |

State Income Tax Return Forms

You can prepare and efile this tax form on efile.com as part of your current Federal and/or State Tax Return on from:

Early January until mid October

[You can start, prepare, and efile your tax return now](#)

You will just need to answer a few tax questions and the efile.com tax preparation software will select the correct tax forms for you.



Attention

If you missed the mid October efile deadline for the current tax year you have the following options to prepare and file your tax return:

1. You can download the State Tax form here:

<http://www.efile.com/support-state-tax-agency-list/>

2. Work online on your tax return with an efile Tax Professional

[Start working with a LIVE TaxPRO](#)

3. Download Federal tax forms by tax year, complete and mail to the IRS

[Download Federal Tax Forms](#)

Free Tax Tools, Calculators and Educators

Head of Household Educator:

<http://www.efile.com/claim-head-of-household-single-qualifying-person-requirement-tax-tool/>

Qualifying Child Dependent Educator:

<http://www.efile.com/qualifying-child-test-qualified-dependent-tax-tool/>

Qualifying Relative Educator:

<http://www.efile.com/qualifying-relative-test-dependent-requirement-tax-tool/>

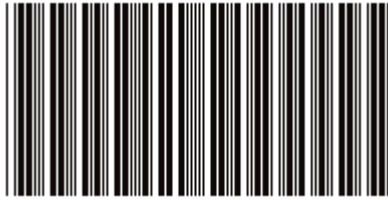
Earned Income Tax Credit Educator:

<http://www.efile.com/what-is-the-earned-income-tax-credit-eitc-eic-eligibility-schedule-calculator/>

Child Tax Credit Educator:

<http://www.efile.com/how-to-qualify-for-child-tax-credit-deduction-requirements-tool/>

Got Tax Questions? [Contact efile.com!](#)



| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|---|-------------------|-----------------------------|--|--|--|-----|--|--|---|-----|--|--|---|-----|--|--|---|-----|--|--|--|-----|--|--|--|-----|--|--|--|
| Name(s) as shown on Form NJ-1040NR | | Your Social Security Number | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <p>29. Gross Income (From page 1, Line 28) 29</p> <p>30. Total Exemption Amount (See Instruction page 25) 30</p> <p>31. Medical Expenses (See Worksheet and Instructions page 25) 31</p> <p>32. Alimony and separate maintenance payments 32</p> <p>33. Qualified Conservation Contribution 33</p> <p>34. Health Enterprise Zone Deduction 34</p> <p>35. Alternative Business Calculation Adjustment (Schedule NJ-BUS-2, Line 10) 35</p> <p>36. Total Exemptions and Deductions (Add Lines 30, 31, 32, 33, 34, and 35) 36</p> <p>37. TAXABLE INCOME (Subtract Line 36 from Line 29, Column A) 37</p> <p>38. Tax on amount on Line 37 (From Tax Table page 34) 38</p> <p>39. Income Percentage $\frac{\text{B. (Line 29)}}{\text{A. (Line 29)}} = \text{ } \%$</p> <p>40. NEW JERSEY TAX (Multiply amount from Line 38 \times $\text{ } \%$ from Line 39) 40</p> <p>41. Sheltered Workshop Tax Credit (Enclose Form GIT-317. See Instruction page 27) 41</p> <p>42. Balance of Tax After Credit (Subtract Line 41 from Line 40) 42</p> <p>43. Penalty for Underpayment of Estimated Tax. Check box <input type="checkbox"/> if Form NJ-2210 is enclosed. 43</p> <p>44. Total Tax and Penalty (Add Line 42 and Line 43) 44</p> <p>45. Total New Jersey Income Tax Withheld (From enclosed Forms W-2 and 1099) 45</p> <p>46. New Jersey Estimated Tax Payments/Credit from 2011 tax return 46</p> <p>47. Tax paid on your behalf by Partnership(s) 47</p> <p>48. EXCESS NJ UI/WF/SWF Withheld (Enclose Form NJ-2450. See Instr.) 48</p> <p>49. EXCESS NJ Disability Insurance Withheld (Enclose Form NJ-2450. See Instr.) 49</p> <p>50. EXCESS NJ Family Leave Insurance Withheld (Enclose Form NJ-2450. See Instr.) 50</p> <p>51. Total Payments/Credits (Add Lines 45 through 50) ENTER TOTAL \rightarrow 51</p> <p>52. If Line 51 is LESS THAN Line 44, enter AMOUNT YOU OWE 52</p> <p>53. If Line 51 is MORE THAN Line 44, enter OVERPAYMENT 53</p> <p>54. Deductions from Overpayment on Line 53 which you elect to credit to:</p> <table border="1" style="width:100%; border-collapse: collapse; margin-left: 20px;"> <tr> <td style="width:50%;">(A) Your 2013 Tax</td> <td style="width:50%;">54A</td> <td></td> <td></td> </tr> <tr> <td>(B) N.J. Endangered Wildlife Fund <input type="checkbox"/> \$10, <input type="checkbox"/> \$20, <input type="checkbox"/> Other</td> <td>54B</td> <td></td> <td></td> </tr> <tr> <td>(C) N.J. Children's Trust Fund <input type="checkbox"/> \$10, <input type="checkbox"/> \$20, <input type="checkbox"/> Other</td> <td>54C</td> <td></td> <td></td> </tr> <tr> <td>(D) N.J. Vietnam Veterans' Memorial Fund <input type="checkbox"/> \$10, <input type="checkbox"/> \$20, <input type="checkbox"/> Other</td> <td>54D</td> <td></td> <td></td> </tr> <tr> <td>(E) N.J. Breast Cancer Research Fund <input type="checkbox"/> \$10, <input type="checkbox"/> \$20, <input type="checkbox"/> Other</td> <td>54E</td> <td></td> <td></td> </tr> <tr> <td>(F) U.S.S. N.J. Educational Museum Fund <input type="checkbox"/> \$10, <input type="checkbox"/> \$20, <input type="checkbox"/> Other</td> <td>54F</td> <td></td> <td></td> </tr> <tr> <td>(G) Designated Contribution <input style="width:20px;" type="text"/> <input style="width:20px;" type="text"/> <input type="checkbox"/> \$10, <input type="checkbox"/> \$20, <input type="checkbox"/> Other</td> <td>54G</td> <td></td> <td></td> </tr> </table> <p style="margin-left: 20px; text-align: center;">ENTER AMOUNT OF CONTRIBUTION</p> <p>55. Total Deductions From Overpayment (Add Lines 54A, B, C, D, E, F, and G) ENTER TOTAL \rightarrow 55</p> <p>56. REFUND (Amount to be sent to you. Subtract Line 55 from Line 53) 56</p> | (A) Your 2013 Tax | 54A | | | (B) N.J. Endangered Wildlife Fund <input type="checkbox"/> \$10, <input type="checkbox"/> \$20, <input type="checkbox"/> Other | 54B | | | (C) N.J. Children's Trust Fund <input type="checkbox"/> \$10, <input type="checkbox"/> \$20, <input type="checkbox"/> Other | 54C | | | (D) N.J. Vietnam Veterans' Memorial Fund <input type="checkbox"/> \$10, <input type="checkbox"/> \$20, <input type="checkbox"/> Other | 54D | | | (E) N.J. Breast Cancer Research Fund <input type="checkbox"/> \$10, <input type="checkbox"/> \$20, <input type="checkbox"/> Other | 54E | | | (F) U.S.S. N.J. Educational Museum Fund <input type="checkbox"/> \$10, <input type="checkbox"/> \$20, <input type="checkbox"/> Other | 54F | | | (G) Designated Contribution <input style="width:20px;" type="text"/> <input style="width:20px;" type="text"/> <input type="checkbox"/> \$10, <input type="checkbox"/> \$20, <input type="checkbox"/> Other | 54G | | | <p style="font-size: small;">← Also enter on Line 46:</p> <ul style="list-style-type: none"> Payments made in connection with sale of NJ real property Payments by S corporation for nonresident shareholder <p>NOTE: AN ENTRY ON LINE 54A, B, C, D, E, F, OR G WILL REDUCE YOUR TAX REFUND</p> |
| (A) Your 2013 Tax | 54A | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (B) N.J. Endangered Wildlife Fund <input type="checkbox"/> \$10, <input type="checkbox"/> \$20, <input type="checkbox"/> Other | 54B | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (C) N.J. Children's Trust Fund <input type="checkbox"/> \$10, <input type="checkbox"/> \$20, <input type="checkbox"/> Other | 54C | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (D) N.J. Vietnam Veterans' Memorial Fund <input type="checkbox"/> \$10, <input type="checkbox"/> \$20, <input type="checkbox"/> Other | 54D | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (E) N.J. Breast Cancer Research Fund <input type="checkbox"/> \$10, <input type="checkbox"/> \$20, <input type="checkbox"/> Other | 54E | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (F) U.S.S. N.J. Educational Museum Fund <input type="checkbox"/> \$10, <input type="checkbox"/> \$20, <input type="checkbox"/> Other | 54F | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (G) Designated Contribution <input style="width:20px;" type="text"/> <input style="width:20px;" type="text"/> <input type="checkbox"/> \$10, <input type="checkbox"/> \$20, <input type="checkbox"/> Other | 54G | | | | | | | | | | | | | | | | | | | | | | | | | | | | |



| | | |
|------------------|---|--|
| SIGN HERE | <p>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.</p> <p>_____ Date _____ Spouse's/CU Partner's Signature (if filing jointly, BOTH must sign)</p> <p>If enclosing copy of death certificate for deceased taxpayer, check box (See instruction page 9) <input type="checkbox"/></p> <p>I authorize the Division of Taxation to discuss my return and enclosures with my preparer (below) <input type="checkbox"/></p> <hr/> <p>_____ Paid Preparer's Signature</p> <p>_____ Firm's name</p> <p style="text-align: right; font-size: small;">Federal Identification Number</p> <p style="text-align: right; font-size: small;">Federal Employer Identification Number</p> | <p>Pay amount on Line 52 in full. Write social security number(s) on check or money order and make payable to:</p> <p>STATE OF NEW JERSEY-TGI Division of Taxation Revenue Processing Center PO Box 244 Trenton, NJ 08646-0244</p> <p>You may also pay by e-check or credit card.</p> |
|------------------|---|--|

| | |
|------------------------------------|-----------------------------|
| 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 $\frac{\text{(Line 66)}}{\text{(Line 64)}} \times \frac{\text{(Enter amount from Line 61)}}{\text{(Salary earned inside N.J.)}} =$ (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 _____ % = \$ _____

NOTE: For tax year 2012 and after, the section for listing income (losses) in the category Net Gains or Income From Rents, Royalties, Patents and Copyrights has been eliminated from this page. Use Part II of Schedule NJ-BUS-1 (Form NJ-1040NR) to report that information.

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

**NEW JERSEY GROSS INCOME TAX
BUSINESS INCOME SUMMARY SCHEDULE**

2012

| | |
|------------------------------------|-----------------------------|
| 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 (loss) from S corporation(s). See instructions.

| | S Corporation Name | Federal EIN | Pro Rata Share of S Corporation Income or (Loss) |
|----|--|-------------|--|
| 1. | | | |
| 2. | | | |
| 3. | | | |
| 4. | Net Pro Rata Share of S Corporation Income or (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

2012

| | | | | | | |
|--|---|---|---|---|------|---|
| Name(s) as shown on Form NJ-1040NR | | | | Your Social Security Number | | |
| PART I INCOME (LOSS) | | Column A | | Column B | | |
| | | 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. | Totals | 5a. | | 5b. | | |
| PART II ADJUSTMENT CALCULATION | | | | | | |
| 6. | Total Regular Business Income | 6. | | | | |
| 7. | Total Alternative Business Income/(Loss). (If loss, enter zero) | 7. | | | | |
| 8. | Business Increment (Line 6 minus Line 7) | 8. | | | | |
| 9. | Adjustment Percentage | 9. | | | 0.10 | |
| 10. | Alternative Business Calculation Adjustment (Line 8 x 0.10) | 10. | | | | |
| PART III LOSS CARRYFORWARD TO TAX YEAR 2013 | | | | | | |
| 11. | Loss Carryforward to Tax Year 2013 | 11. | (| | |) |

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 5a. Enter the total of Lines 1a through 4a.
- Line 5b. Enter the total of Lines 1b through 4b, netting gains with losses.
- Line 6. Enter the amount from Line 5a of this schedule.
- Line 7. Enter the amount from Line 5b of this schedule. If loss, enter zero here.
- Line 8. Subtract Line 7 from Line 6. If the result is zero, also enter zero on Line 10 and on Line 35 of Form NJ-1040NR, and continue with Line 11.
- Line 9. The adjustment percentage for tax year 2012 is 10% (0.10).
- Line 10. Multiply the amount on Line 8 by 10% (0.10). Enter here and Line 35 of Form NJ-1040NR.
- Line 11. If the amount on 5b is a loss, enter the amount of the loss on this line. Otherwise, enter zero.