

NJ-1040NR
2008



STATE OF NEW JERSEY
INCOME TAX - NONRESIDENT RETURN

For Taxable Year January 1, 2008 - December 31, 2008

Or Other Taxable Year Beginning _____, 2008

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 ↑	City, Town, Post Office	State	Zip Code		
	State of Residency (outside NJ)					
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 _____ <small>MONTH DAY YEAR MONTH DAY YEAR</small>						
Filing Status (Check only ONE box)		EXEMPTIONS	6. Regular <input checked="" type="checkbox"/> Yourself <input type="checkbox"/> Spouse/CU Partner <input type="checkbox"/> Domestic Partner	6		
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 _____			7. Age 65 or Over <input type="checkbox"/> Yourself <input type="checkbox"/> Spouse/CU Partner	7		
4. <input type="checkbox"/> Head of household 5. <input type="checkbox"/> Qualifying widow(er)/Surviving CU Partner			8. Blind or Disabled <input type="checkbox"/> Yourself <input type="checkbox"/> Spouse/CU Partner	8		
			9. Number of your qualified dependent children		9	
			10. Number of other dependents		10	
		11. Dependents attending colleges	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 <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 (Enclose copy of Federal Schedule C, Form 1040)			17		17	
18. Net gains or income from disposition of property (From Line 58)			18		18	
19. Net gains or income from rents, royalties, patents, and copyrights (From Line 61)			19		19	
20. Net gambling winnings			20		20	
21. Pensions, Annuities, and IRA Withdrawals			21			
22. Distributive Share of Partnership Income			22			
23. Net pro rata share of S Corporation Income			23			
24. Alimony and separate maintenance payments received			24			
25. Other - State Nature and Source _____			25			
26. TOTAL INCOME (Add Lines 14 through 25)			26			
27a. Pension Exclusion (See Instruction page 25)			27a			
27b. Other Retirement Income Exclusion (See Worksheet and Instructions page 26)			27b			
27c. Total Exclusion Amount (Add Line 27a and Line 27b)			27c			
28. Gross Income (Subtract Line 27c from Line 26)			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	
29. Gross Income (From page 1, Line 28)	29		29
30. Total Exemption Amount (See instruction page 27)	30		
31. Medical Expenses (See Worksheet and Instructions page 27)	31		
32. Alimony and separate maintenance payments	32		
33. Qualified Conservation Contribution	33		
34. Health Enterprise Zone Deduction	34		
35. Total Exemptions and Deductions (Add Lines 30, 31, 32, 33, and 34)	35		
36. TAXABLE INCOME (Subtract Line 35 from Line 29, Column A)	36		
37. Tax on amount on Line 36 (From Tax Table page 34)	37		
38. Income Percentage $\frac{B. (Line 29)}{A. (Line 29)} = \text{ } \%$			
39. NEW JERSEY TAX (Multiply amount from Line 37 \times $\text{ } \%$ from Line 38)	39		
40. Sheltered Workshop Tax Credit (Enclose Form GIT-317. See instruction page 28)	40		
41. Balance of Tax After Credit (Subtract Line 40 from Line 39)	41		
42. Penalty for Underpayment of Estimated Tax. Check box <input type="checkbox"/> if Form NJ-2210 is enclosed.	42		
43. Total Tax and Penalty (Add Line 41 and Line 42)	43		
44. Total New Jersey Income Tax Withheld (From enclosed Forms W-2 and 1099)	44		
45. New Jersey Estimated Tax Payments/Credit from 2007 tax return	45		
46. Tax paid on your behalf by Partnership(s)	46		
47. EXCESS NJ UI/WF/SWF Withheld (Enclose Form NJ-2450. See Instructions)	47		
48. EXCESS NJ Disability Insurance Withheld (Enclose Form NJ-2450. See Instructions)	48		
49. Total Payments/Credits (Add Lines 44 through 48) ENTER TOTAL \rightarrow	49		
50. If Line 49 is LESS THAN Line 43 enter AMOUNT YOU OWE	50		
51. If Line 49 is MORE THAN Line 43 enter OVERPAYMENT	51		
52. Deductions from Overpayment on Line 51 which you elect to credit to:			
(A) Your 2009 Tax	52A		NOTE: AN ENTRY ON LINE 52A, B, C, D, E, F, OR G WILL REDUCE YOUR TAX REFUND
(B) N.J. Endangered Wildlife Fund <input type="checkbox"/> \$10, <input type="checkbox"/> \$20, <input type="checkbox"/> Other	52B		
(C) N.J. Children's Trust Fund <input type="checkbox"/> \$10, <input type="checkbox"/> \$20, <input type="checkbox"/> Other	52C		
(D) N.J. Vietnam Veterans' Memorial Fund <input type="checkbox"/> \$10, <input type="checkbox"/> \$20, <input type="checkbox"/> Other	52D		
(E) N.J. Breast Cancer Research Fund <input type="checkbox"/> \$10, <input type="checkbox"/> \$20, <input type="checkbox"/> Other	52E		
(F) U.S.S. N.J. Educational Museum Fund <input type="checkbox"/> \$10, <input type="checkbox"/> \$20, <input type="checkbox"/> Other	52F		
(G) Designated Contribution <input type="text" value="0"/> <input type="checkbox"/> \$10, <input type="checkbox"/> \$20, <input type="checkbox"/> Other	52G		
53. Total Deductions From Overpayment (Add Lines 52A, B, C, D, E, F, and G) ENTER TOTAL \rightarrow	53		
54. REFUND (Amount to be sent to you. Subtract Line 53 from Line 51)	54		

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.

SIGN HERE

\rightarrow Your signature _____ Date _____ \rightarrow Spouse's/CU Partner's signature (if filing jointly, BOTH must sign) _____

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 50 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.

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)
55.					
56. Capital Gains Distribution					56
57. Other Net Gains					57
58. Net Gains (Add Lines 55, 56, and 57) (Enter here and on Line 18) (If Loss, enter ZERO)					58

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 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	(e) Net Income From Copyrights
59.				
60. Totals	(b)	(c)	(d)	(e)
61. Net Income (Combine Columns b, c, d, and e) (Enter here and on Line 19) (If Loss, enter ZERO)				61

PART III 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.)

62. Amount reported on Line 14 in Column A required to be allocated	62
63. Total days in taxable year	63
64. Deduct nonworking days (Sundays, Saturdays, holidays, sick leave, vacation, etc.)	64
65. Total days worked in taxable year (subtract Line 64 from Line 63)	65
66. Deduct days worked outside New Jersey	66
67. Days worked in New Jersey (subtract Line 66 from Line 65)	67
68. ALLOCATION FORMULA $\frac{\text{(Line 67)}}{\text{(Line 65)}} \times \frac{\text{(Line 62)}}{\text{(Enter amount from Line 62)}} = \frac{\text{_____}}{\text{(Salary earned inside N.J.)}}$ (Include this amount on Line 14, Col. B)	

PART IV 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 _____ % = \$ _____