



STATE OF NEW JERSEY  
INCOME TAX - NONRESIDENT RETURN

For Taxable Year January 1, 2010 - December 31, 2010

Or Other Taxable Year Beginning \_\_\_\_\_, 2010

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 <b>must</b> enter your SSN(s) above ↑	City, Town, Post Office	State	Zip Code	
	State of Residency (outside NJ)				
<p><b>NJ RESIDENCY STATUS</b> If you were a New Jersey resident for ANY part of the taxable year, give the period of New Jersey residency. From _____ To _____</p> <p style="text-align: center;">MONTH DAY YEAR MONTH DAY YEAR</p>					
<p><b>Filing Status</b> (Check only ONE box)</p> <p>1. <input type="checkbox"/> Single</p> <p>2. <input type="checkbox"/> Married/CU Couple, filing joint return</p> <p>3. <input type="checkbox"/> Married/CU Partner, filing separate return</p> <p style="text-align: center;">Name and SSN of Spouse/CU Partner _____</p> <p>4. <input type="checkbox"/> Head of household</p> <p>5. <input type="checkbox"/> Qualifying widow(er)/ Surviving CU Partner</p>		EXEMPTIONS	6. Regular <input checked="" type="checkbox"/> Yourself <input type="checkbox"/> Spouse/CU Partner <input type="checkbox"/> Domestic Partner	6	
			7. Age 65 or Over <input type="checkbox"/> Yourself <input type="checkbox"/> Spouse/CU Partner	7	
			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	_____	_____/_____/_____	_____		
<p><b>GUBERNATORIAL ELECTIONS FUND</b> → Do you wish to designate \$1 of your taxes for this fund? If joint return, does your spouse/CU partner wish to designate \$1?</p>		Yes <input type="checkbox"/>	No <input type="checkbox"/>	<p><b>Note:</b> If you check the "Yes" box(es), it will not increase your tax or reduce your refund.</p>	
		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 59)		18		18	
19. Net gains or income from rents, royalties, patents, and copyrights (From Line 62)		19		19	
20. Net gambling winnings (See Instruction page 20)		20		20	
21. Pensions, Annuities, and IRA Withdrawals		21			
22. Distributive Share of Partnership Income		22		22	
23. Net pro rata share of S Corporation Income		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 25)		27a			
27b. Other Retirement Income Exclusion (See Worksheet and Instructions page 25)		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/>

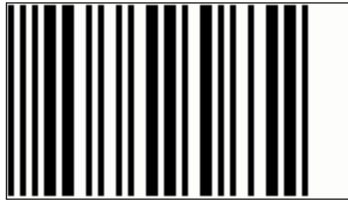
Earned Income Tax Credit Educator:

<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	
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 _____ x _____ % 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 2009 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 Instr.) .....	47		
48. EXCESS NJ Disability Insurance Withheld (Enclose Form NJ-2450. See Instr.) ...	48		
49. EXCESS NJ Family Leave Insurance Withheld (Enclose Form NJ-2450. See Instr.)	49		
50. Total Payments/Credits (Add Lines 44 through 49) .....	ENTER TOTAL →		50
51. If Line 50 is LESS THAN Line 43 enter AMOUNT YOU OWE .....			51
52. If Line 50 is MORE THAN Line 43 enter OVERPAYMENT .....			52
53. Deductions from Overpayment on Line 52 which you elect to credit to:			
(A) Your 2011 Tax .....	53A		<b>NOTE: AN ENTRY ON LINE 53A, B, C, D, E, F, OR G WILL REDUCE YOUR TAX REFUND</b>
(B) N.J. Endangered Wildlife Fund <input type="checkbox"/> \$10, <input type="checkbox"/> \$20, <input type="checkbox"/> Other	53B		
(C) N.J. Children's Trust Fund <input type="checkbox"/> \$10, <input type="checkbox"/> \$20, <input type="checkbox"/> Other	53C		
(D) N.J. Vietnam Veterans' Memorial Fund <input type="checkbox"/> \$10, <input type="checkbox"/> \$20, <input type="checkbox"/> Other	53D		
(E) N.J. Breast Cancer Research Fund <input type="checkbox"/> \$10, <input type="checkbox"/> \$20, <input type="checkbox"/> Other	53E		
(F) U.S.S. N.J. Educational Museum Fund <input type="checkbox"/> \$10, <input type="checkbox"/> \$20, <input type="checkbox"/> Other	53F		
(G) Designated Contribution <input type="checkbox"/> \$10, <input type="checkbox"/> \$20, <input type="checkbox"/> Other	53G		
<b>ENTER AMOUNT OF CONTRIBUTION</b>			
54. Total Deductions From Overpayment (Add Lines 53A, B, C, D, E, F, and G) .....	ENTER TOTAL →		54
55. REFUND (Amount to be sent to you. Subtract Line 54 from Line 52) .....			55

<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.		<b>Pay amount on Line 51 in full. Write social security number(s) on check or money order and make payable to:</b>  <b>STATE OF NEW JERSEY-TGI</b> Division of Taxation Revenue Processing Center PO Box 244 Trenton, NJ 08646-0244  <b>You may also pay by e-check or credit card.</b>
	→ _____ →	→ _____ →	
	Your signature	Date      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) <input type="checkbox"/>		
	_____ Paid Preparer's Signature	_____ Federal Identification Number	
	_____ Firm's name	_____ Federal Employer Identification Number	

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.

Table with 6 columns: (a) Kind of property and description, (b) Date acquired, (c) Date sold, (d) Gross sales price, (e) Cost or other basis, (f) Gain or (loss). Rows 56-59.

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.

Table with 5 columns: (a) Kind of property, (b) Net Rental Income (Loss), (c) Net Income From Royalties, (d) Net Income From Patents, (e) Net Income From Copyrights. Rows 60-62.

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.)

Table with 2 columns: Description, Line No. Rows 63-68 and formula for allocation.

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.