

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

For Tax Year Jan.-Dec. 31, 1992 Or Other Tax Year Beginning \_\_\_\_\_, 1992, Ending \_\_\_\_\_, 19 \_\_\_\_\_

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

Please Print or Type	<b>Your Social Security Number</b>	<b>Last Name, First Name and Initial (Joint filers enter first name and initial of each—Enter spouse last name ONLY if different)</b>			Please place label on form you file. Make all necessary changes on label.	
	<b>Spouse's Social Security Number</b>	<b>Home address (Number and Street, including apartment number or rural route)</b>				
	<b>State of Residency</b>	<b>City, Town, Post Office</b>	<b>State</b>	<b>Zip Code</b>		
For Privacy Act Notification See Instructions	(Check only ONE box)					
	1. <input type="checkbox"/> Single	<b>EXEMPTIONS</b>	6. Regular <input type="checkbox"/> Yourself <input type="checkbox"/> Spouse	6		
	2. <input type="checkbox"/> Married, filing joint return		7. Age 65 or Over <input type="checkbox"/> Yourself <input type="checkbox"/> Spouse	7		
	3. <input type="checkbox"/> Married, filing separate return		8. Blind or Disabled <input type="checkbox"/> Yourself <input type="checkbox"/> Spouse	8		
	4. <input type="checkbox"/> Head of Household		9. Number of your qualified dependent children .....	9		
			5. <input type="checkbox"/> Qualifying Widow(er)	10. Number of other dependents .....	10	
	Name and Social Security No. of Spouse		11. Dependents attending colleges .....	11		
			12. Totals (For Line 12a—Add Lines 6, 7, 8 and 11)	12a	12b	
			(For Line 12b—Add Line 9 and Line 10)			
	<b>RESIDENCY STATUS</b> 13. If you were a New Jersey resident for ONLY part of the taxable year, give the period of New Jersey residency. From _____ To _____					
	<b>GUBERNATORIAL ELECTIONS FUND</b> Do you wish to designate \$1 of your taxes for this fund? Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>					
	If joint return, does your spouse 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					
<b>NOTE:</b> Retirement Income Exclusion is computed by completing the worksheet on page 6 of the instructions.						
		<b>(Column A)</b> <b>AMOUNT OF GROSS INCOME (EVERYWHERE)</b>		<b>(Column B)</b> <b>AMOUNT FROM NEW JERSEY SOURCES</b>		
14a. Total Income (From Line 44, Part 1) .....	14a		14a			
14b. Other Retirement Income Exclusion (See Worksheet and Instructions) .....	14b		14b			
14c. Gross Income (Subtract Line 14b from Line 14a) .....	14c	<b>(A)</b>	14c	<b>(B)</b>		
15. Limitation Percentage $\frac{\text{(B)}}{\text{(A)}} \times 100 =$ %			<b>NOTE:</b> If amount at <b>(A)</b> on Line 14c exceeds the amount at <b>(B)</b> by more than \$100, complete formula on Line 15 and apply to Line 20.			
16a. Exemptions: From Line 12a _____ x \$1,000 = _____						
16b. From Line 12b _____ x \$1,500 = _____						
16c. Total Exemption Amount (Add Line 16a and Line 16b) .....	16c					
<b>NOTE:</b> Part-year residents—See Instructions						
17. Medical Expenses (From Line 54) .....	17					
18. Alimony & separate maintenance payments .....	18					
19. Total Exemptions and Deductions (Add Lines 16c, 17, and 18) .....	19					
20. Enter amount from Line 19 _____ x _____ % (from Line 15) = _____			20			
21. NEW JERSEY TAXABLE INCOME (Subtract Line 20 from Line 14c, Column B) .....			21			
22. TAX (From Tax Rate Schedules on Page 7) .....			22			
23. Total New Jersey Tax Withheld (Attach Form W-2) .....	23				<b>Check <input type="checkbox"/> if Form NJ-2210 is attached.</b> If an amount is entered on Line 25 or Line 26 attach Form NJ-2450	
24. New Jersey Estimated Tax Payments/Credit from 1991 tax return .....	24					
25. EXCESS N.J. Unemployment Insurance 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: AN ENTRY ON LINE 30A, B, C OR D WILL REDUCE YOUR TAX REFUND</b>	
(A) Your 1993 Tax .....	30A					
(B) The N.J. Endangered Wildlife Fund <input type="checkbox"/> \$5, <input type="checkbox"/> \$10, Other \$ .....	30B					
(C) The Children's Trust Fund <input type="checkbox"/> \$5, <input type="checkbox"/> \$10, Other \$ .....	30C					
(D) The N.J. Vietnam Veterans' Memorial Fund <input type="checkbox"/> \$5, <input type="checkbox"/> \$10, Other \$ .....	30D					
31. Total Deductions From Overpayment (Add Lines 30A, B, C and D) .....	ENTER TOTAL			31		
32. REFUND (Amount to be sent to you, Line 29 LESS 31) .....			32			
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 _____				
Division Use 1 _____ 2 _____ 3 _____ 4 _____ 5 _____ 6 _____ 7 _____						

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**  
**CN-244**  
**Trenton, N.J. 08646-0244**

<b>PART I TOTAL INCOME</b>		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) AMOUNT OF GROSS INCOME (EVERYWHERE)	(Column B) 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 48) .....	37			
38.	Net gains or income from rents, royalties, patents, and copyrights (From Line 51) .....	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.	Alimony and separate maintenance payments received .....	42			
43.	Other—State Nature and Source .....	43			
44.	<b>TOTAL INCOME</b> (Add Line 33 thru 43) (Enter here and on Line 14a, Page 1)	44			

<b>PART II NET GAINS OR INCOME FROM DISPOSITION OF PROPERTY</b>		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)
45.					
46.	Capital Gains Distribution .....			46	
47.	Other Net Gains .....			47	
48.	<b>Net Gains</b> (Add Lines 45, 46, and 47) (Enter here and on Line 37) (If Loss, enter ZERO) .....			48	

<b>PART III NET GAINS OR INCOME FROM RENTS, ROYALTIES, PATENTS AND COPYRIGHTS</b>		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	
49.					
50.	<b>Totals</b>	(b)	(c)	(d)	(e)
51.	<b>Net Income</b> (Combine Columns b, c, d, and e) (Enter here and on Line 38) (If Loss enter ZERO) .....			51	

<b>PART IV MEDICAL EXPENSES</b> (Not compensation for by insurance or otherwise)			
52.	Total Medical Expenses .....	52	
53.	<b>Enter 2% (.02) of Line 14c, Column A, Page 1</b> .....	53	
54.	Subtract Line 53 from Line 52. (Enter here and on Line 17, Page 1) if less than zero enter zero .....	54	

<b>PART V ALLOCATION OF WAGE AND SALARY INCOME EARNED PARTLY INSIDE AND OUTSIDE NEW JERSEY</b>		(See instructions if compensation depends entirely on volume of business transacted or if other basis of allocation is used.)	
55.	Amount reported on Line 33 in Column A of Part I required to be allocated .....	55	
56.	Total days in taxable year .....	56	
57.	Deduct non-working days (Sundays, Saturdays, holidays, sick leave, vacation, etc.) .....	57	
58.	Total days worked in taxable year (Line 56 minus Line 57) .....	58	
59.	Deduct days worked outside New Jersey .....	59	
60.	Days worked in New Jersey (Line 58 less Line 59) .....	60	
61.	ALLOCATION FORMULA $\frac{\text{(Line 60)}}{\text{(Line 58)}} \times \text{(Enter amount from Line 55)} = \text{(Salary earned inside N.J.)}$ (Include this amount on Line 33, Col. B, Part I)		

<b>PART VI ALLOCATION OF BUSINESS INCOME TO NEW JERSEY</b>		(See instructions if other than Formula Basis of allocation is used.)	
<b>BUSINESS ALLOCATION PERCENTAGE</b> (From Line 5, Schedule B, Form NJ-1040 NR-A)			
Enter below, the line number and amount of each item of business income reported in Column A of 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 _____	% = \$ _____