

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

Please Attach W-2 Forms Here

Please Attach Check or Money Order Here

SIGN HERE

Please place label on form you file. Make all necessary changes on label.

| | | | |
|---------------------------------|--|-------|----------|
| Your Social Security Number | Last Name, First Name and Initial (Joint filers enter first name and initial of each—Enter spouse last name ONLY if different) | | |
| Spouse's Social Security Number | Home address (Number and Street, including apartment number or rural route) | | |
| State of Residency | City, Town, Post Office | State | Zip Code |

| | | | | |
|--|-------------------|---|-----|-----|
| (Check only ONE box) 1. <input type="checkbox"/> Single 2. <input type="checkbox"/> Married, filing joint return 3. <input type="checkbox"/> Married, filing separate return Name and Social Security No. of Spouse 4. <input type="checkbox"/> Head of Household 5. <input type="checkbox"/> Qualifying Widow(er) | EXEMPTIONS | 6. Regular <input type="checkbox"/> Yourself <input type="checkbox"/> Spouse | 6 | |
| | | 7. Age 65 or Over <input type="checkbox"/> Yourself <input type="checkbox"/> Spouse | 7 | |
| | | 8. Blind or Disabled <input type="checkbox"/> Yourself <input type="checkbox"/> Spouse | 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 |

RESIDENCY STATUS 13. If you were a New Jersey resident for ONLY part of the taxable year, give the period of New Jersey residency. From _____ To _____
MONTH DAY YEAR MONTH DAY YEAR

GUBERNATORIAL ELECTIONS FUND Do you wish to designate \$1 of your taxes for this fund? Yes No
 If joint return, does your spouse wish to designate \$1? Yes No
Note: If you check the "Yes" box(es) it will not increase your tax or reduce your refund

NOTE: Retirement Income Exclusion is computed by completing the worksheet on page 6 of the instructions.

| | (Column A) AMOUNT OF GROSS INCOME (EVERYWHERE) | (Column B) AMOUNT FROM NEW JERSEY SOURCES |
|--|---|---|
| 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 (A) | 14c (B) |
| 15. Limitation Percentage $\frac{\text{(B)}}{\text{(A)}} \times 100 =$ % <small>(Line 14c) (Line 14c)</small> | | NOTE: If amount at (A) on Line 14c exceeds the amount at (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 | |
| NOTE: 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 | Check <input type="checkbox"/> if Form NJ-2210 is attached. ← 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 ▶ | |
| 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: | | NOTE: AN ENTRY ON LINE 30A, B, C OR D WILL REDUCE YOUR TAX REFUND |
| (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 ▶ | |
| 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 | |

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

| PART I TOTAL INCOME | | 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. | TOTAL INCOME (Add Line 33 thru 43) (Enter here and on Line 14a, Page 1) | 44 | | | |

| PART II 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) |
| 45. | | | | | |
| 46. | Capital Gains Distribution | | | 46 | |
| 47. | Other Net Gains | | | 47 | |
| 48. | Net Gains (Add Lines 45, 46, and 47) (Enter here and on Line 37) (If Loss, enter ZERO) | | | 48 | |

| PART III 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 | |
| 49. | | | | | |
| 50. | Totals | (b) | (c) | (d) | (e) |
| 51. | Net Income (Combine Columns b, c, d, and e) (Enter here and on Line 38) (If Loss enter ZERO) | | | 51 | |

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

| PART V 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.) | |
|--|--|---|--|
| 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) | | |

| PART VI ALLOCATION OF BUSINESS INCOME TO NEW JERSEY | | (See instructions if other than Formula Basis of allocation is used.) | |
|---|-----------------|---|--------------|
| BUSINESS ALLOCATION PERCENTAGE (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 _____ | % = \$ _____ |