



New Jersey Nonresident
Income Tax Return

For Tax Year January 1, 2019 – December 31, 2019
Or Other Tax Year Beginning _____, 2019
Ending _____, 2020

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.)			NJ RESIDENCY STATUS If you were a New Jersey resident for ANY part of the tax year, give the period of New Jersey residency. From _____ MONTH DAY YEAR To _____ MONTH DAY YEAR					
	Spouse's/CU Partner's Social Security Number	Home Address (Number and Street, incl. apt. # or rural route) Change of address <input type="checkbox"/> Foreign address <input type="checkbox"/>								
	State of Residency (outside NJ)	City, Town, Post Office	State	ZIP Code						
	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			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. Veteran Exemption <input type="checkbox"/> Yourself <input type="checkbox"/> Spouse/CU Partner			9.						
	10. Number of your qualified dependent children			10.						
	11. Number of other dependents			11.						
	12. Dependents attending colleges (See Instructions)			12.						
	13. For line 13a – Add lines 6, 7, 8, and 12. For line 13b – Add lines 10 and 11. For line 13c – Enter amount from line 9.			13a.				13b.	13c.	
	14. Dependent's Last Name, First Name, Middle Initial			Dependent's Social Security Number				Birth Year		
	a _____			_____ / _____ / _____				_____		
	b _____			_____ / _____ / _____				_____		
	c _____			_____ / _____ / _____				_____		
	d _____			_____ / _____ / _____				_____		
GOVERNATORIAL 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.				
Driver's License # (Voluntary) _____		State _____		Yes <input type="checkbox"/>	No <input type="checkbox"/>					
				(Column A) AMOUNT OF GROSS INCOME (EVERYWHERE)		(Column B) AMOUNT FROM NEW JERSEY SOURCES				
15. Wages, salaries, tips, and other employee compensation Check box if you completed lines 64 through 70 <input type="checkbox"/>				15.			15.			
16. Interest.....				16.			16.			
17. Dividends.....				17.			17.			
18. Net profits from business (Schedule NJ-BUS-1, Part I, line 4).....				18.			18.			
19. Net gains or income from disposition of property (From line 63).....				19.			19.			
20. Net gains or income from rents, royalties, patents, and copyrights (Schedule NJ-BUS-1, Part II, line 4).....				20.			20.			
21. Net gambling winnings (See Instructions).....				21.			21.			
22. Pensions, Annuities, and IRA Withdrawals.....				22.						
23. Distributive Share of Partnership Income (Schedule NJ-BUS-1, Part III, line 4).....				23.			23.			
24. Net pro rata share of S Corporation Income (Schedule NJ-BUS-1, Part IV, line 4).....				24.			24.			
25. Alimony and separate maintenance payments received.....				25.						
26. Other – State Nature and Source.....				26.			26.			
27. TOTAL INCOME (Add lines 15 through 26).....				27.			27.			
28a. Pension Exclusion (See Instructions).....				28a.						
28b. Other Retirement Income Exclusion (See Worksheet and Instructions).....				28b.			28b.			
28c. Total Exclusion Amount (Add line 28a and line 28b).....				28c.			28c.			
29. Gross Income (Subtract line 28c from line 27).....				29.			29.			

Name(s) as shown on Form NJ-1040NR	Your Social Security Number
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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.
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(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)
60.					

61. Capital Gains Distribution	61.	
62. Other Net Gains.....	62.	
63. Net Gains (Add lines 60, 61, and 62) (Enter here and on line 19) (If Loss, enter zero)	63.	

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.)
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64. Amount reported on line 15 in column A required to be allocated	64.	
65. Total days in taxable year	65.	
66. Deduct nonworking days (Sundays, Saturdays, holidays, sick leave, vacation, etc.)	66.	
67. Total days worked in taxable year (subtract line 66 from line 65)	67.	
68. Deduct days worked outside New Jersey.....	68.	
69. Days worked in New Jersey (subtract line 68 from line 67).....	69.	

70. ALLOCATION FORMULA $\frac{\text{(Line 69)}}{\text{(Line 67)}} \times \frac{\text{(Enter amount from line 64)}}{\text{(Salary earned inside N.J.)}} =$ _____ (Include this amount on line 15, col. B)

PART III	Allocation of Business Income to New Jersey	(See instructions if other than Formula Basis of allocation is used.)
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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 that 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 _____% = \$ _____

Name(s) as shown on Form NJ-1040NR

Social Security Number

Schedule NJ-BUS-1
(Form NJ-1040NR)New Jersey Gross Income Tax
Business Income Summary Schedule**2019**

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 18, column A. If loss, enter ZERO on line 18, 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 20, column A. If loss, enter Zero on line 20, 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)	Share of tax paid on your behalf by Partnerships
1.				
2.				
3.				
4.	Distributive Share of Partnership 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.)			
5.	Total Share of tax paid on your behalf by Partnerships (Add lines 1, 2, and 3.) Enter total here and include on line 50.			
Part IV Net Pro Rata Share of S Corporation Income		List the pro rata share of income (usable loss) from S corporation(s). See instructions.		
	S Corporation Name	Federal EIN	Pro Rata Share of S Corporation Income or (Usable Loss)	
1.				
2.				
3.				
4.	Net Pro Rata Share of S Corporation Income or (Usable Loss). (Add lines 1, 2, and 3.) (Enter here and on line 24, column A. If loss, enter ZERO on line 24, column A.)		4.	

Keep a copy of this schedule for your records

Schedule NJ-BUS-2
(Form NJ-1040NR)New Jersey Gross Income Tax
Alternative Business Calculation Adjustment**2019**

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.	Loss Carryforward From Tax Year 2018			5b.	()
6.	Totals	6a.		6b.	
PART II Adjustment Calculation					
7.	Total Regular Business Income	7.			
8.	Total Alternative Business Income/(Loss). (If loss, enter zero)	8.			
9.	Business Increment (line 7 minus line 8)	9.			
10.	Adjustment Percentage	10.	0.50		
11.	Alternative Business Calculation Adjustment (line 9 x 0.50)	11.			
PART III Loss Carryforward to Tax Year 2020					
12.	Loss Carryforward to Tax Year 2020	12.			()

Instructions

- Line 1a. Enter the amount from line 18, column A, Form NJ-1040NR.
- Line 1b. Enter the amount from Part I, line 4, Schedule NJ-BUS-1 (Form NJ-1040NR).
- Line 2a. Enter the amount from line 20, column A, Form NJ-1040NR.
- Line 2b. Enter the amount from Part II, line 4d, Schedule NJ-BUS-1 (Form NJ-1040NR).
- Line 3a. Enter the amount from line 23, column A, Form NJ-1040NR.
- Line 3b. Enter the amount from Part III, line 4, Schedule NJ-BUS-1 (Form NJ-1040NR).
- Line 4a. Enter the amount from Line 24, column A, Form NJ-1040NR.
- Line 4b. Enter the amount from Part IV, line 4, Schedule NJ-BUS-1 (Form NJ-1040NR).
- Line 5b. Enter the amount from line 12 of your 2018 Schedule NJ-BUS-2 (Form NJ-1040NR).
- Line 6a. Enter the total of lines 1a through 4a.
- Line 6b. Enter the total of lines 1b through 5b, netting gains with losses.
- Line 7. Enter the amount from line 6a of this schedule.
- Line 8. Enter the amount from line 6b of this schedule. If loss, enter zero here.
- Line 9. Subtract line 8 from line 7. If the result is zero, enter zero on line 11 and on line 36 of Form NJ-1040NR, and continue with line 12.
- Line 10. The adjustment percentage for Tax Year 2019 is 50% (0.50).
- Line 11. Multiply the amount on line 9 by 50% (0.50). Enter here and on line 36 of Form NJ-1040NR.
- Line 12. If the amount on 6b is a loss, enter the amount of the loss on this line. Otherwise, enter zero.

Keep a copy of this schedule for your records