NJ-165
9-19

STATE OF NEW JERSEY
Department of the Treasury
Division of Taxation
PO Box 269
Trenton, NJ 08695-0269

Employee's Certificate of Nonresidence In New Jersey

Print or Type

First Name	MI	Last Name	Social Security Number

Street Address

City	State	ZIP Code

Pennsylvania Residents

I hereby declare, under penalties of perjury, that I am a resident of the State of Pennsylvania and that, pursuant to a reciprocal agreement existing between that State and the State of New Jersey, I claim exemption from withholding of New Jersey Gross Income Tax on compensation paid to me in the State of New Jersey and authorize my employer to withhold Pennsylvania personal income taxes on my behalf.

Note: If you change your residence from Pennsylvania to any other state, you must notify your employer within 10 days.

_____   _____
Date   Signature

Military Spouses

Under the Servicemember Civil Relief Act (SCRA), as amended by the Military Spouses Residency Relief Act, you may be exempt from New Jersey Income Tax on your wages if you reside in New Jersey but have chosen a state other than New Jersey as your legal residence. If you claim exemption under the SCRA, attach a copy of your spousal military identification card to Form NJ-165.

I certify that I am not subject to New Jersey withholding. I meet the conditions set forth under the Servicemember Civil Relief Act, as amended by the Military Spouses Residency Relief Act.

_____   _____
Date   Signature

New Jersey Employer

You are required to have a copy of this form on file for each employee receiving compensation paid in New Jersey and who is a resident of Pennsylvania and claims exemption from withholding of New Jersey Gross Income Tax under the reciprocal agreement between New Jersey and Pennsylvania or who claims exemption from withholding of New Jersey Gross Income Tax under the Servicemember Civil Relief Act, as amended by the Military Spouses Residency Relief Act. **Do not forward this Form to the Division of Taxation.**

This Form May Be Reproduced

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