NJ-NR-A
(8-18)

NEW JERSEY GROSS INCOME TAX
BUSINESS ALLOCATION SCHEDULE

Use this schedule if business activities are carried on both inside and outside New Jersey or
if business activities are carried on 100% outside New Jersey.

This form must be enclosed and filed with your New Jersey Income Tax return.

Enter name, address and Social Security/federal employer identification number as shown on the Form NJ-1040NR, Form NJ-1041, or Form NJ-1065.

Legal name of taxpayer	Social Security number/federal EIN
Trade name of business if different from legal name above	For the Taxable Year Ending (Month, Day, Year)
Address (number and street or rural route)	
City or Post Office State Zip Code	

Section 1 – Business Locations

List all places BOTH INSIDE AND OUTSIDE New Jersey where business is carried on.

	(a) Street Address	(b) City and State	(c) Description of Business Location	(d) Check One RENT	OWN
1.					
2.					
3.					
4.					

Section 2 – Average Values

ASSETS (See instructions)		Average Values	
		Column A Everywhere	Column B New Jersey
1. Real Property Owned	1.		1.
2. Real and Tangible Property Rented	2.		2.
3. Tangible Personal Property Owned	3.		3.
4. TOTALS (Add Lines 1-3 in each column)	4.		4.

Section 3 – Business Allocation Percentage

1.	Average Values of Property:				
	a. In New Jersey (From Section 2, Column B, Line 4)	1a			
	b. Everywhere (From Section 2, Column A, Line 4)	1b			
	c. Percentage in New Jersey (Divide Line 1a by Line 1b)			1c	%
2.	Total Receipts From All Sales, Services, and Other Business Transactions:				
	a. In New Jersey	2a			
	b. Everywhere	2b			
	c. Percentage in New Jersey (Divide Line 2a by Line 2b)			2c	%
3.	Wages, Salaries, and Other Personal Compensation Paid During the Year:				
	a. In New Jersey	3a			
	b. Everywhere	3b			
	c. Percentage in New Jersey (Divide Line 3a by Line 3b)			3c	%
4.	Sum of New Jersey Percentages (Add Lines 1c, 2c, and 3c)			4	%
5.	Business Allocation Percentage (Divide the total on Line 4 by 3; if less than 3 fractions, see instructions)			5	%