

Part-Year Residents

Bulletin GIT-6

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Important

- Taxpayers whose preparers are required to file returns electronically can still file by paper provided they complete and enclose Form NJ-1040-O, E-File Opt-Out Request Form, with their returns. Preparers must indicate the form is included by filling in the oval (checking the box) in the preparer signature section of the return(s).
- Taxpayers with business losses may be eligible for an income adjustment. See pages 13 and 22.
- Any reference in this bulletin to a spouse also refers to a spouse that entered into a valid same-sex marriage in another state or foreign nation and a partner in a <u>civil union (CU)</u> recognized under New Jersey law.

This document is designed to provide guidance to taxpayers and is accurate as of the date issued. Subsequent changes in tax law or its interpretation may affect the accuracy of this publication.

Introduction

Part-year residents are subject to tax on income received from all sources (both inside and outside New Jersey) during the portion of the year that they were residents of the State. Likewise, part-year nonresidents are subject to tax on any income received from New Jersey sources while they were nonresidents. This bulletin explains:

- Who is a part-year resident/part-year nonresident for New Jersey income tax purposes, as well as who is a full-year resident or nonresident;
- What your New Jersey income tax responsibilities are as a part-year resident/part-year nonresident;
- How to complete a part-year New Jersey income tax return; and
- When a part-year resident must file both resident and nonresident income tax returns with New Jersey in the same tax year.

NOTE: This bulletin covers filing requirements for individual residents and nonresidents only. The examples illustrate how to prepare part-year returns for tax year 2015. Thus, the forms and amounts (tax rates, income exclusions, etc.) shown in the text and examples may not reflect current information for other tax years.

For information on estates and trusts, see Tax Topic Bulletin <u>GIT-12</u>, *Estates and Trusts*, and the <u>instructions for the New Jersey Gross Income Tax Fiduciary Return</u> (Form NJ-1041).

Definitions

For New Jersey income tax purposes, your residency status depends on where you were domiciled and where you maintained a permanent home during the tax year. In general, when you change your domicile to (or from) this State during the year, you are a resident of New Jersey for part of the year (part-year resident) and a nonresident of New Jersey for part of the year (part-year nonresident). Your move is generally considered a change of residency status (resident to nonresident or vice versa) if, at the time you moved, you intended to permanently leave one home and establish a new, fixed, and permanent home somewhere else.

Full-Year Resident

You were a full-year New Jersey resident if:

- New Jersey was your domicile for the entire year, and you did not satisfy all three conditions for nonresident status (below); or
- New Jersey was not your domicile, but you
 maintained a permanent home in New Jersey
 for the entire year and you spent more than
 183 days in New Jersey. (Members of the
 U.S. Armed Forces stationed in New Jersey
 and their spouses/CU partners who are not
 domiciled in New Jersey are not residents under this definition.)

Full-Year Nonresident

You were a full-year New Jersey nonresident if:

- New Jersey was not your domicile, and you spent 183 days or less here; or
- New Jersey was not your domicile, you spent more than 183 days here, but you did not maintain a permanent home here; or

- New Jersey was your domicile and you met all three of the following conditions for the entire year:
 - 1. You did not maintain a permanent home in New Jersey; and
 - 2. You did maintain a permanent home outside New Jersey; and
 - 3. You did not spend more than 30 days in New Jersey.

Part-Year Resident/Part-Year Nonresident

If, as a result of a change of your domicile, you met the definition of New Jersey resident or nonresident for only part of the year, you are a resident for part of the year (*part-year resident*) and a nonresident for the remainder of that year (*part-year nonresident*).

Domicile is the place you consider your permanent home—the place where you intend to return after a period of absence (e.g., vacation, business assignment, educational leave). You have only one domicile, although you may have more than one place to live. Your domicile does not change until you move to a new location with the intent to establish your permanent home there and to abandon your New Jersey domicile. Moving to a new location, even for a long time, does not change your domicile if you intend to remain only for a limited time.

Domicile is based on many factors, including your intent, where you register to vote, maintain a driver's license and vehicle registration, have family ties, etc. *You can have only one domicile at a time*. The burden of proof is upon the person asserting a change of domicile to show that the necessary intention existed to abandon his or her domicile in one location and to establish a fixed and permanent home in another.

A permanent home is a residence (a building or structure where a person can live) that you maintain permanently as your household, whether you own it or not. It usually includes a residence your spouse/civil union partner owns or leases.

Your home, whether inside or outside New Jersey, is not *permanent* if you maintain it only during a temporary or limited period of time, no matter how long, for the accomplishment of a particular purpose (e.g., temporary job assignment). Likewise, a home used only for vacations is not a permanent home.

If New Jersey is your domicile, you are considered a resident for New Jersey tax purposes *unless* you meet all three conditions for non-resident status. (See *Full-Year Nonresident* on page 2.) If New Jersey is not your domicile, you are only considered a New Jersey resident if you maintain a *permanent* home and spend more than 183 days here.

Filing Requirements

Your filing status and gross income determine whether you have to file a New Jersey income tax return. Age is not a factor in determining whether you must file. Even minors (including students) and senior citizens must file if they meet the income filing requirements.

To find out whether or not you are required to file a New Jersey income tax return, use the "Who Must File a New Jersey Income Tax Return" chart in either the resident (<u>Form NJ-1040</u>) or nonresident (<u>Form NJ-1040NR</u>) return booklet or see <u>Who Must File</u> on our website.

Time Period Covered by Return (Full-Year or Part-Year)

The period covered by your return will be 12 months (full-year return) or less than 12 months (part-year return). Most taxpayers use a calendar year (January 1–December 31) to record their income. Fiscal year filers use a different period (e.g., July–June). This bulletin assumes that you are a calendar year filer.

New Jersey has two personal income tax returns for individuals: Form NJ-1040 for residents and Form NJ-1040NR for nonresidents. New Jersey does not have separate tax returns for part-year residents or part-year nonresidents. You must use either Form NJ-1040 or Form NJ-1040NR (or both) depending on your residency status during the year, and show the income you received during the period of time covered by the return. Part-year residents use the same form as full-year residents (Form NJ-1040) and indicate the period of their New Jersey residency above Line 1. The return should show only the income received during that period. Likewise, part-year nonresidents use the same form as full-year nonresidents (Form NJ-1040NR), and indicate above Line 1 the period of time they were New Jersey residents.

If you file a part-year nonresident return, you will *also* file a part-year resident return, unless you had no income during the part of the year you were a resident. You must allocate your income between the resident and nonresident returns as appropriate. That is, report the income you received during the time you were a resident on your part-year resident return, and report the income you received during the part of the year you were a nonresident on your part-year nonresident return.

Examples

- 1. Mary Smith was a New Jersey resident from January 1 through December 31. She files a "full-year" resident return showing the income she received during the 12-month period January–December.
- 2. Harry and Louise Evans were New Jersey residents from May 1 to December 31. They must file a "part-year" resident return and report the income they received during their period of residency (May–December).

NOTE: If they had income from New Jersey sources between January 1 and April 30, the period when their residency status was "nonresident," they must file a New Jersey part-year nonresident return too. (See *Part-Year Nonresidents* on page 6.)

- 3. Jane Henderson was a full-year resident of New York who worked in New Jersey from July through November. She files a "full-year" nonresident return because she was a nonresident for the entire year. Her New Jersey nonresident return will show the income she received during the period she was a nonresident i.e., January–December.
- 4. Adam Crenshaw worked in New Jersey for the entire year. For three months of the year he was a New Jersey resident and for the remaining nine months, a Delaware resident. Adam must file two New Jersey income tax returns: (1) a "part-year" resident return showing the income he received during the three months he was a New Jersey resident and (2) a "part-year" nonresident return showing his income during the period he was a nonresident of New Jersey.

Residency Status and Income

Your residency status and income determine whether you are required to file a New Jersey income tax return

Filing Thresholds

Filing Status	Gross Income From All Sources for the Entire Year
Single Married/CU Partner Filing Separate Return	\$10,000
Married/CU Couple Filing Joint Return Head of Household Qualifying Widow(er)/ Surviving CU Partner	\$20,000

Full-Year Residents—

- You must file a full-year New Jersey resident income tax return if you were a New Jersey resident for the entire year and your gross income for the entire year was more than the filing threshold amount for your filing status (see chart above).
- You are not required to file a full-year New Jersey resident income tax return if you were a New Jersey resident for the entire year and your gross income for the entire year was equal to or less than the filing threshold amount for your filing status.

NOTE: If you are a full-year resident and your income is equal to or less than the amount at which you would be required to file a tax return, you must file a New Jersey resident return to claim a refund of income tax withheld or estimated payments made. You must also file a return to receive a New Jersey earned income tax credit even if you have no tax liability to New Jersey.

Part-Year Residents—

• You must file a part-year New Jersey resident income tax return if you were a New Jersey resident for part of the year and your gross income from all sources for the entire year was more than the filing threshold amount for your filing status (see chart on page 4) and you received any income (whether from New Jersey sources or not) during the part of the year you were a New Jersey resident.

You are subject to tax on the income shown on your part-year resident return if your gross income for the *entire* year was more than your filing threshold amount, even if the income you reported on your part-year return for the period of New Jersey residency was equal to or less than the filing threshold amount.

No New Jersey income tax is due if the income you received during the entire year was equal to or less than the filing threshold amount for your filing status. If your gross income was not more than your filing threshold amount, enclose a copy of your Federal income tax return when you file your part-year New Jersey return. If you did not file a Federal return, enclose a statement with your New Jersey return certifying that your income for the entire year was equal to or less than the filing threshold amount for your filing status.

NOTE: When you are a part-year New Jersey resident, you are a nonresident for the remainder of that year. See the filing requirements for *Part-Year Nonresidents* on page 6.

Examples

1. During 2015, Jane Hanson, single, was a resident of California for ten months and a

- New Jersey resident for two months. Her income as a California resident totaled \$23,000, and the income she received during the two months she was a New Jersey resident was \$2,900. Jane is subject to tax on the \$2,900 she received as a part-year New Jersey resident because her income for the *entire* year was more than the \$10,000 filing threshold amount.
- 2. Martha Gibson, single, was a New Jersey resident from January through September 2015, when she moved to Florida and became a resident there. Her income as a New Jersey resident totaled \$5,800 and her income while a Florida resident was \$600. Martha is not required to file a New Jersey part-year resident return, and she owes no New Jersey income tax on the \$5,800 she received as a part-year New Jersey resident because her income for the entire year was not more than the \$10,000 filing threshold amount. However, Martha must file a return to claim any refund of New Jersey income tax that was either withheld or remitted through estimated payments. When she files her 2015 New Jersey return, Martha must enclose a copy of her Federal income tax return or, if no Federal return was filed, a statement certifying that her income for the year was not more than \$10,000.

Full-Year Nonresidents—

• You must file a full-year New Jersey nonresident income tax return if you were not a New Jersey resident for any part of the year and your gross income for the entire year from all sources (both inside and outside New Jersey) was more than the filing threshold amount for your filing status (see chart on page 4)

- and you received any amount of income from New Jersey sources during the year.
- You are not required to file a full-year nonresident return if you were a nonresident for the entire year and your gross income from all sources (both inside and outside New Jersey) was equal to or less than the filing threshold amount for your filing status.

NOTE: If you are a full-year nonresident and your income is equal to or less than the amount at which you would be required to file a tax return, you must file Form NJ-1040NR to claim a refund of income tax withheld or estimated payments made.

Part-Year Nonresidents—

If you were a New Jersey resident for part of the year, you were a nonresident for the remainder of that year. File part-year resident and/or non-resident returns as follows:

• You must file both a part-year resident return and a part-year nonresident return if your gross income from all sources for the entire year was more than the filing threshold amount for your filing status (see chart on page 4) and you received income (whether from New Jersey sources or not) during the part of the year you were a resident and you received any amount of income from New Jersey sources during the part of the year you were a nonresident.

File only a part-year resident return if you received income (whether from New Jersey sources or not) during the part of the year you were a resident, but you had no income from New Jersey sources during the part of the year you were a nonresident. (See <u>Part-Year Residents</u> on page 5.)

• You must file only a part-year nonresident income tax return if your gross income from all sources for the entire year was more than the filing threshold amount for your filing status (see chart on page 4) and you had income from New Jersey sources during the part of the year you were a nonresident and you had no income during the part of the year you were a resident.

No New Jersey income tax is due if the income you received from all sources during the entire year was equal to or less than the filing threshold amount for your filing status. You must file a return to claim a refund of income tax withheld or estimated payments made, or you are eligible for a New Jersey earned income tax credit or other credit. You must enclose a copy of your Federal income tax return when you file your part-year New Jersey return. If you did not file a Federal return, enclose a statement with your New Jersey return certifying that your income for the entire year was equal to or less than your filing threshold amount.

• You do not have to file either a resident or a nonresident return if you received no income during the part of the year you were a resident, and no income from New Jersey sources during the part of the year you were a nonresident.

Filing Status Considerations Spouse/Civil Union Partner With Different Residency Status

In general, you must use the same filing status on your New Jersey return as you do for Federal income tax purposes. If you do not file a Federal return, but you are filing a New Jersey return,

use the same filing status that you would have used if you had filed a Federal return, unless you are a partner in a civil union. For more information, see Tax Topic Bulletin <u>GIT-4</u>, *Filing Status*.

If a married couple files a joint Federal income tax return, they must also file a joint New Jersey income tax return. If spouses file separate Federal returns, separate State returns must also be filed. However, if you are a civil union couple, your filing status for New Jersey may not match your Federal filing status for the year.

- One spouse/civil union partner New Jersey resident, other spouse/civil union partner nonresident for entire year. If during the entire taxable year one spouse/civil union partner was a resident and the other a nonresident, separate New Jersey returns may be filed (the resident files a resident return and the nonresident files a nonresident return). even if the couple files a joint Federal return. They compute income and exemptions as if Federal married, filing separate returns had been filed. The spouses/civil union partners have the option of filing a joint return as residents, in which case their joint income (from both inside and outside New Jersey) would be taxed as if both were residents
- Married/civil union couples, both nonresidents; only one has income from New Jersey sources. If both spouses/civil union partners were nonresidents of New Jersey during the entire taxable year and only one earned, received, or acquired income from New Jersey sources, the one who had income from New Jersey sources may file a separate New Jersey return, even if a joint Federal return was filed. The one with income from New Jersey sources computes income and exemptions as

if a Federal married, filing separate return had been filed. The married/civil union couple has the option of filing a joint return, in which case their joint income must be shown on the nonresident return. For more information on completing the nonresident return, see instructions for Form NJ-1040NR.

Remember: A nonresident return must be filed if you received any amount of income from New Jersey sources as a nonresident, and your income from all sources (both inside and outside New Jersey) for the entire year was more than the filing threshold amount: \$20,000 (\$10,000 if filing status is single or married/CU partner, filing separate return). See chart on page 4.

How Residents and Nonresidents Are Taxed

Residents. New Jersey residents are subject to tax on their income from all sources, whether the income is from inside or outside New Jersey. As a part-year New Jersey resident, you must report on your resident return all the income you received during the period of time you were a New Jersey resident, whether in the form of money, goods, property, benefits, or services, unless specifically excluded by law. Married/civil union couples filing jointly must report the income of both spouses/civil union partners.

The following are some examples of income you must report if earned or received *while you were a resident of New Jersey:* wages, fees, or commissions earned in New Jersey or elsewhere (including a foreign country); interest received on a bank account whether located inside or outside New Jersey; gain from the sale of property both inside and outside New Jersey; net gambling winnings, including New Jersey

lottery winnings from prize amounts exceeding \$10,000; net profits from business, regardless of where the business is located; etc.

Remember: When completing your part-year resident return, report only the income you received during the time period covered by your resident return.

Part-year residents must prorate all exemptions, deductions, and credits, as well as the pension and other retirement income exclusions, to reflect the period covered by their return. For example, a full-year New Jersey resident is entitled to a \$1,000 personal exemption; whereas a resident for six months is entitled to a personal exemption of only \$500. (See *Completing a Part-Year Resident Return* on page 9.)

For more information on completing the resident return, see <u>instructions for Form NJ-1040</u>.

Nonresidents. For nonresidents, New Jersey income tax liability is based on the percentage of their total income that comes from New Jersey.

The income section of the New Jersey nonresident return has two columns—Column A, income from everywhere, and Column B, income from New Jersey sources. In the first column, report your income from all sources (both inside and outside New Jersey) as if you were a resident, and in the second column, list only income that was derived from New Jersey sources. Pennsylvania residents, see page 20.

In accordance with Federal legislation (Service-members Civil Relief Act, P.L. No. 108-189) nonresident servicepersons are *not* required to include their military pay in either their "income from everywhere" (Column A) or "income from

New Jersey Sources" (Column B) on the New Jersey nonresident income tax return.

In addition, under the Federal Military Spouses Residency Relief Act (P.L. 111-97) a military service member's nonmilitary spouse/civil union partner who meets certain requirements is allowed to keep a tax domicile while moving from state to state. Under the Act, a qualified nonmilitary spouse/civil union partner is considered a nonresident and is *not* subject to New Jersey income tax on earned income from services performed in New Jersey. Nonresident civilian spouse/civil union partners are subject to tax on all other types of income derived from New Jersey sources, such as gain from the sale of property.

For more information, see Tax Topic Bulletin <u>GIT-7</u>, *Military Personnel*.

Remember: When completing your part-year nonresident return, report in each column only the income you received during the time period covered by your nonresident return.

As a nonresident, your tax is computed on your income from all sources as if you were a New Jersey resident, and then prorated according to the ratio that your New Jersey income bears to your income from both inside and outside New Jersey. In other words, your final New Jersey income tax liability is based on the percentage of your income that comes from New Jersey.

For more information on completing the non-resident return, see <u>instructions for Form NJ-1040NR</u>.

COMPLETING A PART-YEAR RESIDENT RETURN

Im	กกเ	tant	Po	ints.
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- Enter dates of your New Jersey residency above Line 1.
- Report income, withholdings, and payments for period of New Jersey residency only.
- Prorate exemptions, deductions, exclusions, and credits based on residency period.
- If you also complete a part-year nonresident return, allocate your income, withholdings, and payments between the two returns as appropriate.

	NJ RESIDENCY STATUS	If you were a New Jersey resident fo ONLY part of the taxable year, give the period of New Jersey residency:		М	D D /	YY	MM	/ D	D /	Υ	Υ
1.	and ending da Jersey during	y Status. Show the begin ates of your residency in the year. If you were a re r more of a month, that n	New esident		counts as ple, if you January 2 a resident	were a 7, 2015	New Jo , to July	ersey 1 21, 2	eside	nt f	rom
	Be sure to use State . Taxable interest incor	and other employee compensation (E wages from Box 16 of your W-2(s). Se ne (See instructions) edule B if over \$1,500)	e instructions		15a	, ,],].[].[
15b		ncome (See instructions) O NOT include on Line 15a	15b],	,_]				
16.	Dividends				16],].[
17.		ess (Schedule NJ-BUS-1, Part I, Line 4 eral Schedule C, Form 1040)	,		17],[].[
18.	Net gains or income f	rom disposition of property (Schedule I	B, Line 4)		18],].[
19a	. Pensions, Annuities, a	and IRA withdrawals (See instructions)			19a],].[
19b	. Excludable Pensions,	Annuities, and IRA withdrawals	19b],[,].[
20.		Partnership Income (Schedule NJ-BUS close Schedule NJK-1 or Federal Sche			20			$]$, \Box].[
21.		S Corporation Income (Schedule NJ-B close Schedule NJ-K-1 or Federal Sch			21],[],].[
22.		rom rents, royalties, patents & copyrigh Part IV, Line 4)			22],],][[
23.	Net Gambling Winning	gs (See instructions)			23],].[
24.	Alimony and separate	maintenance payments received			24],].[
25.	Other (Enclose Sched	dule) (See instructions)			25],[].[
_	· ~									_	

2. Income. Complete Lines 14–25. Enter the total amount you received in each category

of income during your period of residency in New Jersey (dates shown above Line 1).

26.	Total Income (Add Lines 14, 15a, 16, 17, 18, 19a, and 20 through 25)		26],[][[
27a	Pension Exclusion (See instructions)	27a].[
27b	Other Retirement Income Exclusion (See Worksheet and instructions)	27b].[
27c	Total Exclusion Amount (Add Line 27a and Line 27b)					27c],[].[
28.	New Jersey Gross Income (Subtract Line 27c from Line 26)		28],[],[].[

3. Pension and Other Retirement Income Exclusion.

(a) Pension Exclusion (Line 27a). The pension exclusion is only available to taxpayers who had total income for the entire year of \$100,000 or less before subtracting any pension exclusion. If you were a New Jersey resident for only part of the taxable year, you must use your total income for the entire year to determine whether or not you qualify for the pension exclusion. If you qualify, prorate the pension exclusion amount by the number of months you were a New Jersey resident by using the formula below. For this calculation 15 days or more is a month. Use the prorated pension exclusion amount when completing Line 27a.

NOTE: When you and your spouse/civil union partner file a joint return and only one of you is 62 or older or disabled, you may claim the full amount of the prorated exclusion. However, only the income of the one who is 62 or older or disabled may be excluded.

(b) Other Retirement Income Exclusion (Line 27b). If you (and/or your spouse/civil union partner if filing jointly) were 62 or older on the last day of the tax year, you may qualify to exclude other income on Line 27b. There are two parts to the total exclusion: Part I, the unclaimed portion of your prorated pension exclusion, and Part II, a special exclusion for taxpayers who are unable to receive Social Security or Railroad Retirement

PRORATING THE PENSION EXCLUSION:

Total Pension Exclusion Amount $\times \frac{\text{Months of NJ Residence}}{12}$ = Prorated Pension Exclusion Amount

Example

A 65-year-old, single taxpayer who was a New Jersey resident for 4 months of the 2015 tax year prorates the pension exclusion amount like this:

$$15,000 \times \frac{4}{12} = 5,000$$

benefits. *Do not* complete Worksheet D in the NJ-1040 instructions to calculate the total exclusion amount you are eligible to claim. Instead, calculate your total exclusion as follows:

Part I. Total the earned income (wages, net profits from business, partnership income, and S corporation income) you received for the *entire* year. If your earned income for the entire year was \$3,000 or less and you did not use your entire *prorated* pension exclusion at Line 27a, you may be able to use the unclaimed pension exclusion at Line 27b provided total income for the entire year before subtracting any pension exclusion was \$100,000 or less.

Part II. If you are unable to receive Social Security or Railroad Retirement benefits, but would have been eligible for benefits had you fully participated in either program, you may also be eligible for an additional exclusion, whether or not you used all of your *prorated* pension exclusion on Line 27a.

NOTE: When you and your spouse/civil union partner file a joint return and only one of you is 62 or older, you may claim the full amount of the prorated exclusion. However, only the income of the one who is 62 or older may be excluded.

More Information. For more detailed information on pension, annuity, and IRA withdrawal income and the New Jersey income exclusions, see Tax Topic Bulletins GIT-1, Pensions and Annuities, and GIT-2, IRA Withdrawals. For information on Roth IRAs, see Technical Bulletin TB-44, Roth IRAs. For information on calculating your partnership and S corporation income, see Tax Topic Bulletins GIT-9P, Income From Partnerships, and GIT-9S, Income From S Corporations.

29.	Total Exemption Amount (See instructions to calculate amount)(Part-Year Residents see instructions)	29		,].[
30.	Medical Expenses (See Worksheet and instructions)	30		,].[
31.	Alimony and Separate Maintenance Payments	31		,].[
32.	Qualified Conservation Contribution	32		,].[
33.	Health Enterprise Zone Deduction	33		,][
34.	Alternative Business Calculation Adjustment (Schedule NJ-BUS-2, Line 11)	34		,].[
35.	Total Exemptions and Deductions (Add Lines 29, 30, 31, 32, 33, and 34)	35		,].[
36.	Taxable Income (Subtract Line 35 from Line 28) If zero or less, MAKE NO ENTRY			,].[

4. Exemptions. You must prorate the exemption allowance amount based on the number of months you were a New Jersey resident. For this calculation, 15 days or more is a month. First determine the full value of your exemptions as follows:

From Line 12a	× \$1,000 =
From Line 12b	× \$1,500 =
Total Exemption Amo	ount

Once you have calculated your Total Exemption Amount, use the formula below and then enter the prorated exemption amount on Line 29

PRORATING THE EXEMPTION ALLOWANCE:

Total Exemption Amount $\times \frac{\text{Months of NJ Residence}}{12} = \text{Prorated Exemption Amount}$

5. Deductions.

(a) Medical Expenses (Line 30). You may deduct certain medical expenses for which you were not reimbursed by insurance or any other plan, qualified Archer medical savings account (MSA) contributions, and health insurance costs of the self-employed. Complete Worksheet E in the resident return instructions (Form NJ-1040) to calculate your deduction for medical expenses. Include only those expenses that were incurred and paid during the period of time you were a New Jersey resident.

- (b) Alimony and Separate Maintenance Payments (Line 31). You may deduct alimony and separate maintenance payments paid for the period of time you were a New Jersey resident. Child support payments are not deductible.
- (c) Qualified Conservation Contribution (Line 32). You may deduct the amount of any qualified conservation contribution you made during the period of time you were a New Jersey resident.

(d) Health Enterprise Zone (Line 33). Eligible taxpayers engaged in providing "primary care" medical and/or dental services at a qualified practice located in or within five miles of a designated Health Enterprise Zone (HEZ) may qualify for a deduction. For information on eligibility requirements and how to calculate the HEZ deduction, see Technical Bulletin TB-56, Health Enterprise Zones.

(e) Alternative Business Calculation Adjustment (Line 34). If you report net business loss(es) on Schedule NJ-BUS-1, Business Income Summary Schedule, you may be eligible for an income adjustment based on the business income (losses) incurred for the period of time you were a New Jersey resident. Complete Schedule NJ-BUS-2 in the resident return instructions (Form NJ-1040) to calculate the amount of your adjustment.

NOTE: New Jersey does not allow deductions for adjustments taken on the Federal return such as employee business expenses or IRA and Keogh Plan contributions.

37a. I	7a. Total Property Taxes (18% of Rent) Paid (See instructions) 37a , , , , , , , , , , , , , , , , , , ,									
37b. B	b. Block Qualifier Qualifier									
37c. C	c. County/Municipality Code Fill in oval if you completed Worksheet F-1 (See instructions)									
38. P	roperty Tax D	Deduction (From Worksheet F. See instruct	ions)		38 ,					
	Worksheet F – Property Tax Deduction/Credit Review the eligibility requirements before completing Worksheet F. Part-year residents, see instructions.									
	Complete both columns of this worksheet to find out whether the Property Tax Deduction or the Credit is better for you. If you claim a credit for taxes paid to other jurisdictions, complete only lines 1 and 2 of this worksheet. Then complete Schedule A and Worksheet I.									
		c. Enter the property taxes you paid in 201 reimbursement (Senior Freeze) applicants		See in	structions.) 1					
	2. Property Tax Deduction. Enter the amount from line 1 of this worksheet or \$10,000, whichever is less. (Lesser of line 1 or \$5,000 if you and your spouse/CU partner file separate returns but maintain the same principal residence.) Also enter this amount on line 4, column A below. (See instructions.) 2									
	STOP if you are claiming a credit for taxes paid to other jurisdictions. Complete only lines 1 and 2. Then complete Schedule A and Worksheet I. (See instructions.)									
-		·	` ′		Column A	_	Column B	4		
		me (Copy from Line 36 of Form NJ-1040)		3.		3.		_		
		Deduction (Copy from line 2 of this worksho	· · · •	4.		4.	- 0 -	4		
		me After Property Tax Deduction (Subtract I	´	5.		5.		4		
	-	d pay on line 5 amount (From Tax Table/Tax	· L	6.		6.		_		
7.	Subtract line	6, column A from line 6, column B and ente	r the result here			7.				
	Is the line 7 residence)?	amount \$50 or more (\$25 if you and you	r spouse/civil union partner file separa	te ret	urns but maintain tl	he sa	me principal			
	Yes. You receive a greater tax benefit by taking the Property Tax Deduction. Make the following entries on Form NJ-1040. Form NJ-1040 Enter amount from: Line 38 Line 4, column A Line 39 Line 5, column A Line 40 Line 49 Make no entry									
	No. You receive a greater tax benefit from the Property Tax Credit. (Part-year residents, see instructions before answering "No.") Make the following entries on Form NJ-1040.									
	Form NJ-1040 Enter amount from: Line 38 Line 39 Line 5, column B Line 40 Line 49 S50 (\$25 if you and your spouse/civil union partner file separate returns but maintain the same principal residence). Part-year residents, see instructions.									
			(Keep for your records)							

6. Total Property Taxes (18% of Rent) Paid (Line 37a). Enter the property taxes, or rent constituting property taxes (18% of rent), due and paid on your qualified principal residence during your period of residency in New Jersey. Homeowners who received a homestead benefit as a credit on their May 2015 property tax bill must add the amount of that credit to the amount of property taxes

paid to the municipality on their principal residence for 2015 and enter the total on Line 37a.

Block/Lot/Qualifier (Line 37b). If you were a homeowner, enter the Block and Lot Numbers of the property that you owned and occupied as your principal residence on December 31, 2015, provided property taxes were

paid on that home. If you were not a homeowner on December 31, enter the information for the last home you owned and occupied during the year. Include qualifier if applicable (condominiums only). You can obtain this information from your property tax bill or from your local tax assessor. If you were a tenant, make no entry.

Property Tax Deduction/Credit (Line 38/Line 49). A part-year resident may be eligible to claim a deduction (up to 100% of property taxes due and paid or up to \$10,000, whichever is less) or refundable credit (up to \$50) for property taxes, or rent constituting property taxes (18% of rent), due and paid during their period of residency.

If you do not claim credit for taxes paid to another jurisdiction, complete Worksheet F to determine the amount of your property tax deduction and whether you should elect to take the property tax deduction on Line 38, Form NJ-1040 or the property tax credit on Line 49. If you claim credit for taxes paid to another jurisdiction, first complete lines 1 and 2 of Worksheet F and then complete Schedule A and Worksheet I to make this determination. Enter on line 1 of

Worksheet F the amount of property taxes or 18% of rent due and paid during your period of residency from Line 37a, Form NJ-1040. Complete the balance of the worksheet according to the instructions. The minimum benefit for a full-year resident is \$50 (\$25 if you and your spouse/civil union partner file separate returns but occupy the same principal residence). You must prorate this minimum benefit based on the number of months you were a New Jersey resident. For this calculation, 15 days or more is a month. After prorating the minimum benefit, answer the question at line 8 of Worksheet F based on this prorated amount rather than the minimum benefit amount. You will then be able to determine whether you will receive a greater tax benefit by taking the property tax deduction or claiming the prorated credit.

More Information. For information on claiming credit for taxes paid to another jurisdiction, see Tax Topic Bulletins GIT-3W, Credit for Taxes Paid to Other Jurisdictions (Wage Income), and GIT-3B, Credit for Taxes Paid to Other Jurisdictions (Business/Nonwage Income). For more detailed information on the property tax deduction/credit, see instructions for Form NJ-1040.

42. Balance of Tax (Subtract Line 41 from Line 40)	42	,		,].[
43. Sheltered Workshop Tax Credit	43	,		,].[
44. Balance of Tax after Credit (Subtract Line 43 from Line 42)	44	,		,].[

7. Sheltered Workshop Tax Credit. Enter the amount of your Sheltered Workshop Tax Credit from Part IV, line 12 of Form

GIT-317. Allocate the total amount of the credit between your part-year resident and part-year nonresident returns if appropriate.

48.	Total New Jersey Income Tax Withheld (From enclosed Forms W-2 and 1099)	48 , , , , , , , , , , , , , , , , , , ,
49.	Property Tax Credit (See instructions)	49
50.	New Jersey Estimated Tax Payments/Credit from 2014 tax return	50 , , , , , , , , , , , , , , , , , , ,
51.	New Jersey Earned Income Tax Credit (See instructions)	51 ,
52.	EXCESS New Jersey UI/WF/SWF Withheld (See instructions) (Enclose Form NJ-2450)	52 ,
53.	EXCESS New Jersey Disability Insurance Withheld (See instructions) (Enclose Form NJ-2450)	53 ,
54.	EXCESS New Jersey Family Leave Insurance Withheld (See instructions) (Enclose Form NJ-2450)	54 ,
55.	Total Payments/Credits (Add Lines 48 through 54)	55 , , , , , , , , , , , , , , , , , ,

8. Tax Withheld/Property Tax Credit/ Estimated Payments.

(a) Line 48. Enter the amount of New Jersey income tax withheld from wages you earned or other payments you received while you were a New Jersey resident. If your employer combined wages you earned as a resident and wages you earned as a nonresident on the same W-2, and you earned some of those wages from New Jersey while a nonresident, include here only tax withheld during the period you were a resident. Allocate the New Jersey income tax withheld between your part-year resident and part-year nonresident returns. If you did not earn any of the wages on the W-2 while a nonresident, report the total New Jersey tax withheld on the W-2.

- (b) Line 49. If you are claiming a property tax credit rather than a property tax deduction, enter the amount of your prorated credit.
- (c) Line 50. Enter the amount of estimated payments to New Jersey for the period of time you were a resident. If you made estimated payments both as a resident and as a nonresident, enter on your part-year resident return the payment(s) made to meet the tax liability for your period of New Jersey residency. Enter on the part-year nonresident return the payment(s) made to satisfy your tax liability during the part of the year you were a nonresident. Also enter amounts, if any, paid to qualify for an extension of time to file.

1.	Worksheet H Earned Income Tax Credit Enter the amount of your Federal earned income credit from your 2015 Federal Form 1040 or Form 1040A
2.	Enter 30% of amount on line 1 here and on Line 51, Form NJ-1040. Part-year residents, see instructions
	(Keep for your records)

9. New Jersey Earned Income Tax Credit (Line 51). Most residents who are eligible and file for a Federal earned income credit can also receive a New Jersey credit in the amount equal to 30% of the Federal benefit. Complete Worksheet H to calculate the amount for Line 51, Form NJ-1040. However, you must prorate your credit based on the number of months you were a New Jersey resident. For this calculation 15 days or more is a month.

You must file Form NJ-1040 to receive a New Jersey earned income tax credit, even if you are not required to file a return because your gross income is equal to or less than the filing threshold amount for your filing status. (See *Part-Year Residents* on page 5.)

NOTE: If your filing status is married/CU partner, filing separate return, you may not claim a New Jersey earned income tax credit.

If you asked the Internal Revenue Service to calculate your Federal earned income credit, fill in the first oval below Line 51, Form NJ-1040. (Civil union couples should not

fill in this oval even if one or both of you are eligible for a Federal credit and asked the IRS to calculate the amount. See the instructions for Civil Union Couples below.) The IRS will provide information to the Division of Taxation in October 2016. Please allow at least 4–6 weeks for the Division to process the information and issue a check for your New Jersey earned income tax credit.

Civil Union Couples. If you file a joint Federal return, complete Worksheet H to calculate your NJEITC. If you did not file a joint Federal return and want to determine if you are eligible for the NJEITC, prepare a Federal return as if you were married, filing jointly and calculate the amount of the Federal earned income credit, if any, you would have been eligible to receive on a joint Federal return. Once you have determined the amount of the Federal credit you would have received as joint filers, you must use that amount on Worksheet H to calculate your New Jersey credit. Fill in only the second oval below Line 51 indicating you are a civil union couple.

PRORATING THE NEW JERSEY EARNED INCOME TAX CREDIT:

Total New Jersey EITC Amount × Months of NJ Residence

12 Prorated New Jersey EITC Amount

NJ-1040-H 2015

STATE OF NEW JERSEY PROPERTY TAX CREDIT APPLICATION

		2010	11101 =1111 1701 9111	
1.	0	Single	NJ RESIDENCY STATUS	
2.	0	Married/CU Couple, filing joint return	6. If you were a New Jersey resident for	From M M / D D / Y Y
3.	0	Married/CU Partner, filing separate return	ONLY part of the taxable year, give the	
4.	0	Head of household	period of New Jersey residency:	
5.	0	Qualifying widow(er)/Surviving CU Partner		

Do Not File This Property Tax Credit Application If You:

- Have Filed Or Will File a 2015 New Jersev Resident Return, Form NJ-1040: Or
- Were a New Jersey Homeowner on October 1, 2015; Or
- Were Under Age 65 and NOT Blind or Disabled on December 31, 2015; Or
- Had New Jersey Gross Income for 2015 of More Than \$20,000 (More Than \$10,000 if Filing Status is Single or Married/CU Partner, Filing Separate Return).

7a.	On December 31, 2015, were you age 65 or older?	Yourself	0	Yes	0	No
		Spouse/CU Partner	0	Yes	0	No
7b.	On December 31, 2015, were you blind or disabled?	Yourself	0	Yes	0	No
		Spouse/CU Partner	0	Yes	0	No
	If you (and your spouse/CU partner) did not meet the age	e or disability requirements,	, do no	t file Form	NJ-10	040-H. See instructions.
8.	On October 1, 2015, did you own and occupy a home in If "Yes," STOP. Do not file Form NJ-1040-H. See instruc	, , , ,	al resi	dence?	C	Yes No
9.	Indicate whether at any time during 2015 you either owner property taxes (or rent) were paid. Fill in the appropriate of Homeowner Tenant		neown		,	, , ,
	If "Homeowner" or "Tenant" or "Both," you may be asked If you were neither a homeowner nor a tenant, STOP. You					
10.	Enter your NEW JERSEY GROSS INCOME					
	Enter the amount of income you would have reported on	Line 28 Form N.I-1040 if v	ou had	d filed the	tax ret	urn. See instructions

10. Property Tax Credit Application Only.

Certain eligible senior/disabled homeowners and tenants can use the Property Tax Credit Application (Form NJ-1040-H) instead of Form NJ-1040 to apply for the property tax credit only.

Use Form NJ-1040-H only if you:

- Were 65 or older or blind or disabled on December 31, 2015, and
- Had gross income from everywhere for the entire year of \$20,000 or less (\$10,000 or less if filing status is single or married/CU partner, filing separate return), and

- Have not filed and will not file a 2015 New Jersey resident income tax return, and
- Did not own your principal residence in New Jersey on October 1, 2015.

Do not file Form NJ-1040-H if you owned and occupied your principal residence in New Jersey on October 1, 2015. Your property tax credit will automatically be included with your homestead benefit, provided you file a homestead benefit application.

New Jersey Gross Income (Line 10). When completing Line 10, Form NJ-1040-H you must include your gross income for the *entire* year from all sources (both inside and outside New Jersey).

COMPLETING A PART-YEAR NONRESIDENT RETURN

Important Points:

- Enter the dates you were a New Jersey *resident* above Line 1.
- Report income, withholdings, and payments for period of New Jersey nonresidency only.
- When reporting your income, fill out both Column A and Column B completely.
- Prorate exemptions, deductions, exclusions, and credits based on nonresidency period.
- If you also complete a part-year resident return, allocate your income, withholdings, and payments between the part-year resident and part-year nonresident returns as appropriate.

Your Social Security Number	Last Name, First Name ar	and	I Initial (Joint filers enter first name	ent)	Place label					
Spouse's/CU Partner's Social Security Number Home Address (Numb			and Street, including apartment number or rural route) Change					ress 🗆	pre info	printed rmation correct. erwise,
+ You must enter your SSN(s) above + City, Town, Post Office State Zip Co						ip Cod	е	type y	rint or our name address.	
LOTATUO '	•		dent for ANY part of the following the follo		m	YEAR	To	ONTH D	AY `	YEAR
Filing Status (Check only ONE box)			6. Regular	▼ Yourself	☐ Spouse/ CU Partner	☐ Domestic	6			
1. ☐ Single	E	E	7. Age 65 or Over	☐ Yourself	☐ Spouse/CU F		7			
2. ☐ Married/CU Couple, filine	g joint return	E M	8. Blind or Disabled	☐ Yourself	☐ Spouse/CU F	artner	8			
3. ☐ Married/CU Partner, filing	g separate return	P T	9. Number of your	qualified depe	endent children				9	
Name and SSN of Spouse/CU Partner			10. Number of other	dependents					10	1
4. □ Head of household		S	11. Dependents atte	nding college	es (See instruction	ons)	11			
5. □ Qualifying widow(er)/Sur	viving CU Partner		12. Totals (For Line		nes 6, 7, 8, and ² ne 9 and Line 10	,	12a		12b	

1. Residency Status.

- (a) Complete the "State of Residency (outside NJ)" box below your social security number(s) at the top of the return. Indicate the place outside New Jersey where you lived for the period of *nonresidency*. If you lived at more than one location, give the most recent.
- (b) Show the beginning and ending dates of your *residency in New Jersey* during the tax year.

NOTE: When you file a part-year nonresident return, you are likely to be required to file a part-year resident return too (see page 6). The part-year resident return covers the period of New Jersey residency shown above Line 1, and the part-year nonresident return covers the portion of the year you were *not* a resident of New Jersey. If you were a nonresident for 15 days or more of a month, that month counts as a month of nonresidence. For example, if you were a New Jersey resident from September 27, 2015, to December 31, 2015, you were a nonresident for nine months. (See Exemptions on page 22.)

Che	eck Amount (See Line 52),,,,,,,,,,,,,,,,,,,,,,,,,,	AMOU	(Column A) JNT OF GROSS INCOME (EVERYWHERE)		(Column B) AMOUNT FROM NEW JERSEY SOURCES			
14.	Wages, salaries, tips, and other employee compensation	14		14				
15.	Interest	15		15				
16.	Dividends	16		16				
17.	Net profits from business (Schedule NJ-BUS-1, Part I, Line 4)	17		17				
18.	Net gains or income from disposition of property (From Line 60)	18		18				
19.	Net gains or income from rents, royalties, patents, and copyrights (Schedule NJ-BUS-1, Part II, Line 4)	19		19				
20.	Net gambling winnings (See Instructions)	20		20				
21.	Pensions, Annuities, and IRA Withdrawals	21						
22.	Distributive Share of Partnership Income (Schedule NJ-BUS-1, Part III, Line 4)	22		22				
23.	Net pro rata share of S Corporation Income (Schedule NJ-BUS-1, Part IV, Line 4)	23		23				
24.	Alimony and separate maintenance payments received	24		24				
25.	Other—State Nature and Source	25		25				
26.	TOTAL INCOME (Add Lines 14 through 25)	26		26				
27a	. Pension Exclusion (See Instructions)	27a						
27b	Other Retirement Income Exclusion (See Worksheet and Instructions)	27b		27b				
27c	. Total Exclusion Amount (Add Line 27a and Line 27b)	27c		27c				
28.	Gross Income (Subtract Line 27c from Line 26)	28		28				

2. Income. Complete *both* Columns A and B, Lines 14-26. Include only income you received for the part of the year you were a nonresident. Report in Column A income from all sources (both inside and outside New Jersey) as if you were a resident; in Column B, show your income from New Jersey sources. Follow the nonresident return instructions for completing each line. For every entry in Column A, there should be an entry on the corresponding line in Column B. If none of the income in Column A is from New Jersey sources, enter "0" in Column B. In certain circumstances. the amount in Column B can exceed the amount in Column A. No entry is needed on Line 21, Column B since pension, annuity, and IRA withdrawal income is not taxable to nonresidents

Pennsylvania residents are not subject to income tax on wages they earn in New

Jersey. Therefore, if you are a Pennsylvania resident, you must report all your wages (including wages earned in New Jersey) in Column A, and "0" should be entered in Column B.

This exception applies only to *wages*. Pennsylvania residents are subject to New Jersey tax on other types of income from New Jersey sources. For example, winnings from a casino or racetrack located in New Jersey or net profits from a business located in New Jersey must be reported in both Column A and Column B.

3. Pension and Other Retirement Income Exclusion.

(a) Pension Exclusion (Line 27a). Column A: If you were a New Jersey non-resident for only part of the taxable year and had total income from all sources for the entire year of \$100,000 or less before

subtracting any pension exclusion, you may qualify for a pension exclusion if you meet the other eligibility requirements. If you qualify, prorate the exclusion by the number of months you were a New Jersey *nonresident*. For this calculation 15 days or more is a month. See <u>page 10</u> for a description of how to prorate the pension exclusion amount.

NOTE: When you and your spouse/civil union partner file a joint return and only one of you is 62 or older or disabled, you may claim the full amount of the prorated exclusion. However, only the income of the one who is 62 or older or disabled may be excluded.

Column B: No entry is necessary in Column B since pension, annuity, and IRA withdrawal income is not taxable to nonresidents

(b) Other Retirement Income Exclusion (Line 27b, Columns A and B). If you (and/or your spouse/civil union partner if filing jointly) were 62 or older on the last day of the tax year, you may qualify to exclude other income on Line 27b. There are two parts to the total exclusion: Part I, the unclaimed portion of your prorated pension exclusion, and Part II, a special exclusion for taxpayers who are unable to receive Social Security or Railroad Retirement benefits. Do not complete Worksheet D in the NJ-1040NR instructions to calculate the total exclusion amount you are eligible to claim. Instead, calculate your total exclusion as follows:

Part I. Total the earned income (wages, net profits from business, partnership income, and S corporation income) you received from all sources for the *entire* year. If your earned income for the entire year was \$3,000 or less and you did not use your entire *prorated* pension exclusion at Line 27a, you may be able to use the unclaimed pension exclusion at Line 27b provided total income from all sources for the entire year before subtracting any pension exclusion was \$100,000 or less.

Part II. If you are unable to receive Social Security or Railroad Retirement benefits, but would have been eligible for benefits had you fully participated in either program, you may also be eligible for an additional exclusion, whether or not you used all of your *prorated* pension exclusion at Line 27a.

NOTE: When you and your spouse/civil union partner file a joint return and only one of you is 62 or older, you may claim the full amount of the prorated exclusion. However, only the income of the one who is 62 or older may be excluded.

More Information. For information on calculating your partnership and S corporation income, see Tax Topic Bulletins GIT-9P, Income From Partnerships, and GIT-9S, Income From S Corporations. For more information on pension, annuity, and IRA withdrawal income and the New Jersey income exclusions, see Tax Topic Bulletins GIT-1, Pensions and Annuities, and GIT-2, IRA Withdrawals.

30.	Total Exemption Amount (See instructions)	30		
31.	Medical Expenses (See Worksheet and Instructions)	31		
32.	Alimony and separate maintenance payments	32		
33.	Qualified Conservation Contribution	33		
34.	Health Enterprise Zone Deduction	34		
35.	Alternative Business Calculation Adjustment (Schedule NJ-BUS-2, Line 11)	35		
36.	Total Exemptions and Deductions (Add Lines 30, 31, 32, 33, 34, and 35)	36		
37.	TAXABLE INCOME (Subtract Line 36 from Line 29, Column A)	37		

4. Exemptions. You must prorate the exemption allowance amount based on the number of months you were a New Jersey nonresident. For this calculation 15 days or more is a month. First determine the full value of your exemptions as follows:

From Line 12a	× \$1,000 =								
From Line 12b	× \$1,500 =								
Total Exemption Amount									

Once you have calculated your Total Exemption Amount, use the formula below and then enter the prorated exemption amount on Line 30.

PRORATING THE EXEMPTION ALLOWANCE: Total Exemption Amount $\times \frac{\text{Months of NJ Nonresidence}}{12} = \text{Prorated Exemption Amount}$

5. Deductions.

- (a) Medical Expenses (Line 31). You may deduct certain medical expenses for which you were not reimbursed by insurance or any other plan, qualified Archer medical savings account (MSA) contributions, and health insurance costs of the self-employed. Complete Worksheet E in the nonresident return instructions (Form NJ-1040NR) to calculate your deduction for medical expenses. Include only those expenses that were incurred and paid during the period of time you were a New Jersey nonresident.
- (b) Alimony and Separate Maintenance Payments (Line 32). You may deduct alimony and separate maintenance payments paid for the period of time you were a New Jersey nonresident. Child support payments are not deductible.

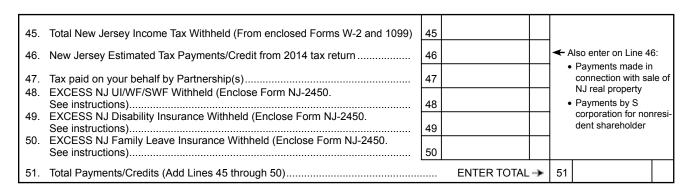
- (c) Qualified Conservation Contribution (Line 33). You may deduct the amount of any qualified conservation contribution you made during the period of time you were a New Jersey nonresident.
- (d) Health Enterprise Zone (Line 34). Eligible taxpayers engaged in providing "primary care" medical and/or dental services at a qualified practice located in or within five miles of a designated Health Enterprise Zone (HEZ) may qualify for a deduction. For information on eligibility requirements and how to calculate the HEZ deduction, see Technical Bulletin TB-56, Health Enterprise Zones.
- (e) Alternative Business Calculation Adjustment (Line 35). If you report net business loss(es) on Schedule NJ-BUS-1, Business Income Summary Schedule, you may be eligible for an income adjustment based on

the business income (losses) incurred for the period of time you were a New Jersey nonresident. Complete Schedule NJ-BUS-2 in the <u>nonresident return instructions</u> (Form NJ-1040NR) to calculate the amount of your adjustment. NOTE: New Jersey does not allow deductions for adjustments taken on the Federal return such as employee business expenses or IRA and Keogh Plan contributions.

40.	NEW JERSEY TAX (Multiply amount from Line 38 x % on Line 39)	40	
41.	Sheltered Workshop Tax Credit (Enclose Form GIT-317. See instructions)	41	
42.	Balance of Tax After Credit (Subtract Line 41 from Line 40)	42	

6. Sheltered Workshop Tax Credit. Enter the amount of your Sheltered Workshop Tax Credit from Part IV, line 12 of Form

GIT-317. Allocate the total amount of the credit between your part-year resident and part-year nonresident returns if appropriate.



7. Tax Withheld/Estimated Payments.

(a) Line 45. Enter the amount of New Jersey income tax withheld from wages you earned or other payments you received while you were a New Jersey nonresident. If your employer combined wages you earned as a resident and wages you earned as a nonresident on the same W-2, and you earned some of those wages from New Jersey while a nonresident, include here only tax withheld during the period you were a nonresident. Allocate the New Jersey income tax withheld between your part-year resident and part-year nonresident returns if you earned wages from New Jersey as a resident and as a nonresident.

(b) Line 46. Enter the amount of estimated payments to New Jersey for the period of time you were a nonresident. If you made estimated payments both as a resident and as a nonresident, enter on your part-year resident return the payment(s) made to meet the tax liability for your period of New Jersey residency. Enter on the part-year nonresident return the payment(s) made to satisfy your tax liability during the part of the year you were a nonresident. Also enter amounts, if any, paid to qualify for an extension of time to file.

PAF	ALLOCATION OF WAGE AND SALARY INCOME EARNED PARTLY INSIDE AND OUTSIDE NEW JERSEY (See instructions if compensation depends entirely of transacted or if other basis of allocation is used.)	n volume of business
61.	Amount reported on Line 14 in Column A required to be allocated	61
62.	Total days in taxable year	62
63.	Deduct nonworking days (Sundays, Saturdays, holidays, sick leave, vacation, etc.)	63
64.	Total days worked in taxable year (Subtract Line 63 from Line 62)	64
65.	Deduct days worked outside New Jersey	65
66.	Days worked in New Jersey (Subtract Line 65 from Line 64)	66
67.	ALLOCATION FORMULA $\frac{\text{(Line 66)}}{\text{(Line 64)}} \times \frac{\text{(Enter amount from Line 61)}}{\text{(Enter amount from Line 61)}} = \frac{\text{(Salary earned inside N. Constitution of the following follows)}}{\text{(Enter amount from Line 61)}} = \frac{\text{(Enter amount from Line 61)}}{\text{(Enter amount from Line 61)}} = \frac{\text{(Enter amount from Line 61)}}{\text{(Enter amount from Line 61)}} = \frac{\text{(Enter amount from Line 61)}}{\text{(Enter amount from Line 61)}} = \frac{\text{(Enter amount from Line 61)}}{\text{(Enter amount from Line 61)}} = \frac{\text{(Enter amount from Line 61)}}{\text{(Enter amount from Line 61)}} = \frac{\text{(Enter amount from Line 61)}}{\text{(Enter amount from Line 61)}} = \frac{\text{(Enter amount from Line 61)}}{\text{(Enter amount from Line 61)}} = \frac{\text{(Enter amount from Line 61)}}{\text{(Enter amount from Line 61)}} = \frac{\text{(Enter amount from Line 61)}}{\text{(Enter amount from Line 61)}} = \frac{\text{(Enter amount from Line 61)}}{\text{(Enter amount from Line 61)}} = \frac{\text{(Enter amount from Line 61)}}{\text{(Enter amount from Line 61)}} = \frac{\text{(Enter amount from Line 61)}}{\text{(Enter amount from Line 61)}} = \frac{\text{(Enter amount from Line 61)}}{\text{(Enter amount from Line 61)}} = \frac{\text{(Enter amount from Line 61)}}{\text{(Enter amount from Line 61)}} = \frac{\text{(Enter amount from Line 61)}}{\text{(Enter amount from Line 61)}} = \frac{\text{(Enter amount from Line 61)}}{\text{(Enter amount from Line 61)}} = \frac{\text{(Enter amount from Line 61)}}{\text{(Enter amount from Line 61)}} = \frac{\text{(Enter amount from Line 61)}}{\text{(Enter amount from Line 61)}} = \frac{\text{(Enter amount from Line 61)}}{\text{(Enter amount from Line 61)}} = \frac{\text{(Enter amount from Line 61)}}{\text{(Enter amount from Line 61)}} = \frac{\text{(Enter amount from Line 61)}}{\text{(Enter amount from Line 61)}} = \frac{\text{(Enter amount from Line 61)}}{\text{(Enter amount from Line 61)}} = \frac{\text{(Enter amount from Line 61)}}{\text{(Enter amount from Line 61)}} = \frac{\text{(Enter amount from Line 61)}}{\text{(Enter amount from Line 61)}} = \frac{\text{(Enter amount from Line 61)}}{\text{(Enter amount from Line 61)}} = \frac{\text{(Enter amount from Line 61)}}{\text{(Enter amount from Line 61)}} = \frac{\text{(Enter amount from Line 61)}}{(Enter amount fro$	(Include this amount J.) on Line 14, Col. B)

8. Allocation of Wage and Salary Income Earned Partly Inside and Outside New Jersey. Complete this section only when you have wage/salary income earned partly inside and partly outside New Jersey and you cannot readily determine the amount of wage/

salary income derived from New Jersey. For purposes of completing this section, "total days" on Line 62 means the number of days covered by your part-year return. Complete Lines 61–67 accordingly.

Check the box at Line 14 if you complete this section.

Example

Part-Year Resident/Part-Year Nonresident

- John Perry, age 35, and Joan Perry, age 32, are married and file a joint Federal return. They have two dependents: their one-year-old son and Mr. Perry's 67-year-old mother.
- The family moved to New Jersey from New York City on April 1. They rented an apartment at 123 Elm St., Montclair, NJ 07042 from April 1 to December 31 for \$750 a month.
- Husband worked for the same employer in New Jersey all year; wages for the year, \$72,000.
- Wife's wages for part-time job from September to December, \$3,000.

- Couple received \$6,400 in interest on their joint accounts and \$480 in dividends for the year.
- On March 1, they sold 200 shares of jointly held stock in ABC Corp. for \$3,500, purchased the previous year for \$2,800.
- They won \$75 in the New York Lottery on February 3 and \$62 in the New Jersey Lottery on July 29.
- New Jersey income tax withheld: \$1,983 for Mr. Perry and \$52 for Mrs. Perry.
- Four estimated tax payments of \$50 each made to New Jersey on April 15, June 15, September 15, and January 15 of the following year.

NJ	I-1040NR 20	15		ST	ATE ()F N	EW	JERS	EY			INCO	MET	AX—NON	RES	IDEN	IT RET	URN	
	ocial Security Number		Last Name, First Name					r first nam	ne and i	nitial of each-	—Enter sp	pouse's/Cl	J partne	r's last name ONI	Y if dif	ferent)		Place la	bel
999		722	Perry, Joh	n a	ina .	Joa	n											on form if all	
	e's/CU Partner's Security Number		Home Address (Numbe		Street, ir	cluding	apartr	nent num	nber or i	rural route)				Change	of A	dress	×	preprint informati	ion
999	•	664	123 Elm S	ι.														is corre Otherwi	
	nust enter your SSN(s) a		City, Town, Post Office	·									-	print o					
	Residency (outside NJ V York)	Montclair							NJ				(070	42		ype your and addr	
				_								04	01-1	5	_		12-31	_15	
STAT	o		re a New Jersey r ear, give the perio							Fro	om	O4-		YEAR	To.	MONT			_ D
	tax		ear, give the pend				<u> </u>	eside		V					_	_		ILP	ır
	Filing Sta (Check only ON			ll	6. R	egula	ar		×	Yourself		Spouse CU Par		☐ Domestic	6		2		
1. 🗆	Single	·		E X	7. A	ge 68	or or	Over		Yourself		Spouse	/CU F	Partner	7				
2. 🗵	Married/CU Couple	e, filing	joint return	. – .	8. BI	ind c	r Dis	sabled	d \square	Yourself		Spouse	/CU P	artner	8				
3. □	Married/CU Partne	er, filin	g separate return	ΙPΙ						ified dep								9	1
										endents									
	and SSN of Spouse/CU			M						g colleg		ee inst	ructio	ne)	11			10	1
_	Head of household		di din n. C.I.I. Donton	ll		•				-	•			•	\vdash	+	_		
] э. Ш	Qualifying widow(e	er)/Sur	viving CO Partner		12. 10	กเลเร	(For	Line	12a- 12b-	—Add Li —Add Li	ines 6 ine 9 a	, 7, 8, and Lir	and ne 10)	12	a	2	12b	2
	13. Dependent's Las	st Name	e. First Name. Middl	e Ini	itial			Dep	ender	nt's Socia	ıl Secu	ritv Nur	mber			Birth	Year	•	
13. Dependent's Last Name, First Name, Middle Initial Dependent's Social Security Number Birth Ye a Perry, Jake 999 / 52 / 0222 2014																			
Ä	b Perry, N					-			'-		— <u>'</u>		319		_	194		-	
DEPENDENTS	b_ Felly, I	viai y				-	_9	99	/-	30	/		919		_	19-	+0	-	
	c					_			/		/							_	
	d					_			/		/				_			_	
												1 1		- Iv. I					
	ERNATORIAL CTIONS FUND -	\rightarrow	Do you wish to de If joint return, does								te \$1?	\vdash	es es					box(es), i	
	JIIONO I GND		ii joint rotarri, dooc	, , , ,	л орос	00,0	o pai	u101 W	1011 10	doolgilat		111		1.10			(Colu		
Cho	ck Amount (See	lina	52)				7					AN		lumn A) T OF GROS	S	4		T FROM	I
	CK Amount (OCC	LIIIC	J2),	<u> </u>			,			┚ ・└─	Ш	INCO	ME (E	EVERYWHE	RE)	NEW	JERSE	Y SOUR	CES
14.	Wages, salaries, t	ips, an	d other employee	com	pensa	ition.													
١	,		ted Lines 61 through	_								14		18000	00	14		18000	00
	Interest											\vdash		1600	00	15		0	
	Dividends											\vdash		120	00	16		0	
1	Net profits from bu		•									\vdash				17			-
1	Net gains or incon				•			-				18		700	00	18		0	-
19.	Net gains or incom		rents, royalties, pat art II, Line 4)		,	. ,	•					19				19			
20	Net gambling winr		· ·									20		75	00	20		0	
1	Pensions, Annuitie		•									21		7.5	00				
22.	,	,										22				22			
	Net pro rata share									•		23				23			H
24.	•		por a licer in localitic	•						,		24			Н	24			H
	. ,	rate m	aintenance payme	nts I								1 47							
25.	Other—State Natu		aintenance payme									25				25			
	Other—State Natu	ure and	Source											20495	00			18000	00
26.	TOTAL INCOME (ure and (Add Li	Sourcenes 14 through 25)								25		20495	00	25		18000	00
26. 27a.		ure and (Add Li n (See	Sourcenes 14 through 25)								25 26 27a		20495	00	25		18000	00
26. 27a. 27b.	TOTAL INCOME (Pension Exclusion	ure and (Add Li n (See Income	I Sourcenes 14 through 25 Instructions)e Exclusion (See W) Vork	sheet	and	Instr	uction	s)			25 26 27a		20495	00	25 26		18000	00

Nan	ne(s) as shown on Form NJ-1040NR			Yo	our Sc	ocial Se	curity l	Numh	
	rry, John and Joan						,		
<u> </u>	<u>*</u>			_	999	`	34		722
29.	Gross Income (From page 1, Line 28)	29	20495	00	29		18	8000	00
30.	Total Exemption Amount (See instructions)	30	1250	00]				
31.	Medical Expenses (See Worksheet and Instructions)	31]				
32.	Alimony and separate maintenance payments	32]				
33.	Qualified Conservation Contribution	33							
34.	Health Enterprise Zone Deduction	34							
35.	Alternative Business Calculation Adjustment (Schedule NJ-BUS-2, Line 11)	35							
36.	Total Exemptions and Deductions (Add Lines 30, 31, 32, 33, 34, and 35)	36	1250	00					
37.	TAXABLE INCOME (Subtract Line 36 from Line 29, Column A)	37	19245	00]				
38.	Tax on amount on Line 37 (From Tax Table)	38	269	00]				
39.	Income Percentage <u>B. (Line 29)</u> = <u>87.83</u> %]				
	A. (Line 29)								
40.	NEW JERSEY TAX								
	(Multiply amount from Line 38 <u>269.00</u> × <u>87.83</u> % from Line 39				40			236	00
41.	Sheltered Workshop Tax Credit (Enclose Form GIT-317. See instructions)			41					
42.	,							236	00
43.	B. Penalty for Underpayment of Estimated Tax. Check box ☐ if Form NJ-2210 is enclosed								<u> </u>
44.	Total Tax and Penalty (Add Line 42 and Line 43)				44			236	_00
45.	Total New Jersey Income Tax Withheld (From enclosed Forms W-2 and 1099)	45	496	00	١.				
46.	New Jersey Estimated Tax Payments/Credit from 2014 tax return	46	50	00		Also ent Paym			
47.	Tax paid on your behalf by Partnership(s)	47			1	conne	ction w	ith sa	
48.	EXCESS NJ UI/WF/SWF Withheld (Enclose Form NJ-2450. See instructions)	48				NJ rea • Paym	al prope		
49.	EXCESS NJ Disability Insurance Withheld (Enclose Form NJ-2450. See instr.)	49			1		ration f		1-
50.	EXCESS NJ Family Leave Insurance Withheld (Enclose Form NJ-2450. See instr.).	50				reside	nt shar	ehold	er
51.	Total Payments/Credits (Add Lines 45 through 50)		ENTER TOTAL	->	51			546	00
52.	If Line 51 is LESS THAN Line 44 enter AMOUNT YOU OWE (Enter check amount of	n Page	e 1)		52				
53.	If Line 51 is MORE THAN Line 44 enter OVERPAYMENT				53			310	00
54.	Deductions from Overpayment on Line 53 which you elect to credit to:				J				
	(A) Your 2016 Tax	54A] ,,,				
	(B) N.J. Endangered Wildlife Fund □ \$10, □ \$20, □ Other] 54B			NO.	IE: ENTRY	ON L	INE	
	(C) N.J. Children's Trust Fund □ \$10, □ \$20, □ Other ENTER	54C				, B, C,			G
	(D) N.J. Vietnam Veterans' Memorial Fund ☐ \$10, ☐ \$20, ☐ Other AMOUNT 54D						UCE Y	OUR	TAX
	(E) N.J. Breast Cancer Research Fund □ \$10, □ \$20, □ Other OF] REF	FUND				
	(F) U.S.S. N.J. Educational Museum Fund □ \$10, □ \$20, □ Other CONTRIBUTION	54F			1				
	(G) Designated Contribution ☐ \$10, ☐ \$20, ☐ Other ☐	54G			1				
55.	Total Deductions From Overpayment (Add Lines 54A, B, C, D, E, F, and G)		ENTER TOTAL	->-	55				
56.	REFUND (Amount to be sent to you. Subtract Line 55 from Line 53)			56			310	00	

Under penalties of perjury, I declare that I have examined this and to the best of my knowledge and belief, it is true, correct, a declaration is based on all information of which the preparer ha	тпаке рауаріе го.	
Your signature Date	Spouse's/CU Partner's Signature (if filing jointly, BOTH must sign.)	STATE OF NEW JERSEY-TGI Division of Taxation Revenue Processing Center PO Box 244 Trenton, NJ 08646-0244 You may also pay by e-check o credit card.

PAR	PART I 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) K	(ind of property and description	(b) Date acquired (Mo., day, yr.)	(c) Date sold (Mo., day, yr.)	(d) Gross sa price	iles	(e) Cost or other ba as adjusted (see instructions) and expense of sale	ì	(f) Gain or (los (d less e)	ss)	
57.	200 shs. ABC Corp.	2-15-14	3-1-15	3500	00	2800	00	700	00	
58.	Capital Gains Distribution						58			
	•						59			
								700	00	
									00	
ALLOCATION OF WAGE AND SALARY INCOME EARNED PARTLY INSIDE AND OUTSIDE NEW JERSEY ALLOCATION OF WAGE AND SALARY (See instructions if compensation depends entirely on volume of business transacted or if other basis of allocation is used.)										
61.	Amount reported on Line 14 in Co	olumn A required to	be allocated				61			
62.	Total days in taxable year						62			
63.	Deduct nonworking days (Sunday	s, Saturdays, holid	ays, sick leave, va	cation, etc.)			63			
64.	Total days worked in taxable year	(Subtract Line 63 f	rom Line 62)				64			
65.	Deduct days worked outside New	Jersey					65			
66.	Days worked in New Jersey (Sub	tract Line 65 from L	ine 64)				66			
67.	ALLOCATION FORMULA	(Line 66) (Er	nter amount from L	ine 61) = (Sal	ary e	arned inside N.J.)	,	de this amount on 4, Col. B)		
PAR	ALLOCATION OF BUSII	(OCC III)	tructions if other th	an Formula Ba	sis of	allocation is used.)				
BUSI	NESS ALLOCATION PERCENTA	GE (From Schedule	e NJ-NR-A)							
	Enter below, the line number and amount of each item of business income reported in Column A which is required to be allocated and multiply by allocation percentage to determine amount of income from New Jersey sources.									
	From Line No \$	>	< % = \$		_					
	From Line No \$	>	< % = \$		_					
	From Line No \$ × % = \$									

NJ-1040 2015

STATE OF NEW JERSEY INCOME TAX-RESIDENT RETURN

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)									
9 9 9 - 3 4 - 0 7 2 2	Perry, John and Joan									
Spouse's/CU Partner's Social Security Number	Home Address (Number and Street, including apartment number or re	ural route)	Change of Address							
9 9 9 9 - 0 1 - 3 6 6 4	123 Elm St.									
County/Municipality Code (See Table)	City, Town, Post Office	State	Zip Code							
0 7 1 3	Montclair	NJ	07042							
NJ RESIDENCY STATUS If you were a New Jersey reside ONLY part of the taxable year, of period of New Jersey residency	ive the 0 4 // 0 1 // 1	5 то	1 2 / 3 1 / 1 5							
(Fill in only one)	Spous 6. Regular Yourself CLLP		Domestic 6 2 ENTER							
1. Single	6. Regular Yourself CU Pa7. Age 65 or Over Yourself Spous		lal ucoc							
Married/CU Couple, filing joint return	8. Blind or Disabled Yourself Spous									
Married/CU Partner, filing separate return	Number of your qualified dependent children									
Enter Spouse's/CU Partner's Social Security Number in the boxes provided above	10. Number of other dependents									
4. Head of household	11. Dependents attending colleges (See instruction									
Qualifying widow(er)/Surviving CU Partner	12. Totals (For Line 12a - Add Lines 6, 7, 8, and	,	12a 2 12b 2							
or Sudamying mash (er/rearming es raining	(For Line 12b - Add Lines 9 and 10)		128 2 120 2							
First Name, Middle Initial a Perry, Jake 9 9			Fill in oval if dependent does not have health insurance including NJ FamilyCare/ Medicaid, Medicare, private or other (see instructions).							
d	7- 									
	designate \$1 of your taxes for this fund? oes your spouse/CU partner wish to designate \$1?	Yes Yes	No Note: If you fill in the "Yes" oval(s), it will not increase your tax or reduce your refund.							
If enclosing copy of death certificate for deceased to (See instructions)	· · · · · ·	-								
ments, and to the best of my knowledge and belief, it is true,	Under the penalties of perjury, I declare that I have examined this income tax 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. Pay amount on Line 56 in full. Write social security number(s) on check or money order and make payable to: STATE OF NEW JERSEY - TGI Mail your check or money order with									
→	→		your NJ-1040-V payment voucher and your return to:							
Your Signature Date	te NJ Division of Taxation Revenue Processing Center									
			PO Box 111							
Check Amount (See Line 56)			Trenton, NJ 08645-0111 IF REFUND:							
I authorize the Division of Taxation to discuss my return	and enclosures with my preparer (below)	0	NJ Division of Taxation Revenue Processing Center							
Paid Preparer's Signature (Fill in) if NJ-1040-O is	enclosed) Federal Identification Number		PO Box 555 Trenton, NJ 08647-0555							
			You may also pay by e-check or credit card. For more information go to: www.state.nj.us/treasury/taxation							

													NJ-1040 (2015)				Page 2			
14.	Wages, salaries, tips, and other employee compensation (Enc Be sure to use State wages from Box 16 of your W-2(s). See i					[14			,	5	7	, 0	0	0		0	0		
15a	. Taxable interest income (See instructions) (Enclose Federal Schedule B if over \$1,500)					[15a			$\overline{}$		4	, 8	0	0		0	0		
15b	. Tax-exempt interest income (See instructions) (Enclose Schedule) DO NOT include on Line 15a	15b],																
16.	Dividends					[16			\prod			3	6	0		0	0		
17.	Net profits from business (Schedule NJ-BUS-1, Part I, Line 4) (Enclose copy of Federal Schedule C, Form 1040)					[17			,			,			֓֞֜֞֜֞֜֞֜֜֞֜֜֜֜֡֓֓֓֜֜֡֡֡֓֓֓֓֡֡֡֡				
18.	Net gains or income from disposition of property (Schedule B, Line 4)									,			,			֓֞֜֞֜֞֜֓֓֓֓֞֜֜֓֓֓֓֓֓֓֡֓֓֡֓֓֓֡				
19a	. Pensions, Annuities, and IRA withdrawals (See instructions).					[19a			$\overline{}$,							
401	Establish Basis Assails and IBA islands	19b												•						
	Excludable Pensions, Annuities, and IRA withdrawals Liberal Distributive Share of Partnership Income (Schedule NJ-BUS-1		line 4];∟ ∷		 	:			Щ.				ı	I	1 [$\overline{}$			
	(See instructions) (Enclose Schedule NJK-1 or Federal Schedule	lule K-1)					20			,			,	<u> </u>		إ.إ	<u> </u>			
21.	Net pro rata share of S Corporation Income (Schedule NJ-BU: (See instructions) (Enclose Schedule NJ-K-1 or Federal Schedule NJ-K-1)						21			,			,			ļ.ļ	<u> </u>			
22.	Net gains or income from rents, royalties, patents & copyrights (Schedule NJ-BUS-1, Part IV, Line 4)						22			,			,].				
23.	Net Gambling Winnings (See instructions)					[23			,			,			ָן וְ				
24.	. Alimony and separate maintenance payments received						24			,			,							
25.	Other (Enclose Schedule) (See instructions)					[25			,			,].[
26.	Total Income (Add Lines 14, 15a, 16, 17, 18, 19a, and 20 thro	ugh 25)				[26			,	6	2	, 1	6	0	$\prod_{i=1}^{n}$	0	0		
27a	Pension Exclusion (See instructions)				[27a														
27b	Other Retirement Income Exclusion (See Worksheet and instr	uctions)			.	27b														
27c	. Total Exclusion Amount (Add Line 27a and Line 27b)									27c].[
28	New Jersey Gross Income (Subtract Line 27c from Line 26)	(See inst	ructio	ns)		ſ	28			\prod	6	2	1	6	0	֓֞֜֞֞֜֞֩֓֞֩֓֓֓֩֩֓֓֓֓֡֩֓֡֩	0	0		
	Total Exemption Amount (See instructions to calculate amount			•		•			29	Τ		3	7	5	0	֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓	0	0		
	(Part-Year Residents see instructions)	,							30	t			<u>'</u>			֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֡֓֓֓֓֓֡֓֓֡֓֡	\exists	_		
30.	Medical Expenses (See Worksheet and instructions)								31	1		<u> </u>	Ϊ—		<u> </u>	╁╁	\dashv	_		
31.	Alimony and Separate Maintenance Payments								H	+	<u> </u>		,			 .	4			
32.	Qualified Conservation Contribution								32				,			ļ.ļ				
33.	Health Enterprise Zone Deduction								33				,			ļ.ļ				
34.	Alternative Business Calculation Adjustment (Schedule NJ-BL	JS-2, Line	: 11) .						34				,			<u> </u>				
35.	Total Exemptions and Deductions (Add Lines 29, 30, 31, 32, 3	33, and 34	l)						35			3	, 7	5	0].[0	0		
36.	Taxable Income (Subtract Line 35 from Line 28) If zero or less	, MAKE N	NO EN	NTR'	/	[36			<u>,</u>	5	8	, 4	1	0].[0	0		
37a	. Total Property Taxes (18% of Rent) Paid (See instructions)	37a					1	2	1	5	0	0								
37b	. Block Lo	t	T	Ī							Qua	alifier				_]			
370	. County/Municipality Code Fill in	oval if yo	II COn	nnlei	ed V		neet	F-1 C		(Sec	instru	ıction	<u> </u>		•	_	_			
		-					.001		_	38		20001	, 			[\neg	\neg		
38.	Property Tax Deduction (From Worksheet F. See instructions)									1 30			,	l		ίl				
39.	NEW JERSEY TAXABLE INCOME (Subtract Line 38 from Lin					Г	39				5	8	4	1	0	i · ř	0	0		

40							ı	NJ-10	40 (2	2015) P	age	3
Enter Other jurisdiction code (See instructions)	40.	TAX (From Tax Table)		40			1	0	1	1		0	0
43. Sheltered Workshop Tax Credit. 44. Balance of Tax after Credit (Subtract Line 43) multiple 42)	41.			41				,					
44. Balance of Tax after Credit (Subtract Line 43 from Line 42). 45. Use Tax Due on Internet, Mail-Order, or Other Out-of-State Purchases (See Worksheet and Instructions) If no Use Tax, enter ZERO (0.00). 46. Penalty for Underpayment of Estimated Tax, Fill in if Form NJ-2210 is enclosed. 47. Total Tax and Penalty (Add Lines 44, 45, and 46). 48. Total New Jersey Income Tax Withheld (From enclosed Forms W-2 and 1099). 49. Property Tax Credit (See instructions). 50. New Jersey Estimated Tax Payments/Credit from 2014 tax return. 50. New Jersey Estimated Tax Payments/Credit from 2014 tax return. 50. New Jersey Estimated Tax Payments/Credit from 2014 tax return. 50. New Jersey Estimated Tax Payments/Credit from 2014 tax return. 50. New Jersey Estimated Tax Payments/Credit from 2014 tax return. 50. New Jersey Estimated Tax Payments/Credit from 2014 tax return. 50. New Jersey Estimated Tax Payments/Credit from 2014 tax return. 50. New Jersey Estimated Tax Payments/Credit from 2014 tax return. 50. New Jersey Estimated Tax Payments/Credit from 2014 tax return. 50. New Jersey Estimated Tax Payments/Credit from 2014 tax return. 50. New Jersey Estimated Tax Payments/Credit from 2014 tax return. 50. New Jersey Estimated Tax Payments/Credit from 2014 tax return. 50. New Jersey Estimated Tax Payments/Credit from 2014 tax return. 51. New Jersey Estimated Tax Payments/Credit from 2014 tax return. 52. EXCESS New Jersey UNWF/SWF Withheld (See instructions) 63. EXCESS New Jersey Family Leave Insurance Withheld (See instructions) 64. Excess New Jersey Family Leave Insurance Withheld (See instructions) 65. Total Payments/Credits (Add Lines 48 through 54). 55. Total Payments/Credits (Add Lines 48 through 54). 56. If Line 55 is LESS THAN Line 47, enter AMOUNT YOU OWE. 57. If Line 55 is MORE THAN Line 47, enter AMOUNT YOU OWE. 58. Now Jersey Educations from Overpayment on Line 57 which you elect to credit to. 58. Now Jersey Educations Memorial Fund. 59. N.J. Endangered Wildlife Fund. 59. N.J. Endange	42.	Balance of Tax (Subtract Line 41 from Line 40)	42		,		1	, 0	1	1		0	0
45. Use Tax Due on Internet, Mail-Order, or Other Out-of-State Purchases (See Worksheet and instructions) if no Use Tax, enter ZERO (0.00). 46. Penalty for Underpayment of Estimated Tax. Fill in if Form NJ-2210 is enclosed. 47. Total Tax and Penalty (Add Lines 44, 45, and 46). 48. Total New Jersey Income Tax Withheld (From enclosed Forms W-2 and 1099). 49. Property Tax Credit (See instructions). 50. New Jersey Estimated Tax Payments/Credit from 2014 tax return. 51. New Jersey Earned Income Tax Credit (See instructions). 52. EXCESS New Jersey Disability Insurance Withheld (See instructions) (Enclose Form NJ-2450). 53. EXCESS New Jersey Disability Insurance Withheld (See instructions) (Enclose Form NJ-2450). 54. EXCESS New Jersey Disability Insurance Withheld (See instructions) (Enclose Form NJ-2450). 55. Total Payments/Credits (Add Lines 48 through 54). 56. If Line 55 is LESS THAN Line 47, enter AMOUNT YOU OWE. Fill in if paying by e-check or credit card. (If paying by check, remember to enter check amount on Page 1) If you owe tax, you may make a donation by entering an amount on Lines 59, 60, 61, 62, 63, and/or 64 and adding this to your payment amount. 57. If Line 55 is LESS THAN Line 47, enter OVERPAYMENT. 58. Your 2016 tax. 59. N.J. Endangered Wildlife Fund. 59. N.J. Endangered Wildlife Fund. 50. N.J. Children's Trust Fund To Prevent Child Abuse. 51. Store Designated Contribution. 52. Store Designated Contribution. 53. U.S.S. New Jersey Educational Museum Fund. 59. Store Designated Contribution. 59. N.J. Breast Cancer Research Fund. 59. Store Designated Contribution. 59. N.J. Breast Cancer Research Fund. 59. Store Designated Contribution. 59. Store Designated Cont	43.	Sheltered Workshop Tax Credit	43		,			,].[
See Worksheet and instructions fin o Use Tax, enter ZERO (0.00). 49	44.	Balance of Tax after Credit (Subtract Line 43 from Line 42)	44		,		1	, 0	1	1].[0	0
47. Total Tax and Penalty (Add Lines 44, 45, and 46)	45.		45	<u> </u>						0		0	0
48. Total New Jersey Income Tax Withheld (From enclosed Forms W-2 and 1099)	46.	Penalty for Underpayment of Estimated Tax. Fill in if Form NJ-2210 is enclosed	46		,			, _			֓֞֞֞֞֞֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֡֓֓֓֓֡֩֞֩֓֡֡֞֝		
49. Property Tax Credit (See instructions)	47.	Total Tax and Penalty (Add Lines 44, 45, and 46)	47				1	0	1	1		0	0
50. New Jersey Estimated Tax Payments/Credit from 2014 tax return	48.	Total New Jersey Income Tax Withheld (From enclosed Forms W-2 and 1099)	48		,		1	5	3	9].[0	0
1. 1. 1. 1. 1. 1. 1. 1.	49.	Property Tax Credit (See instructions)						49	3	7].[5	0
Fill in oval if you had the IRS figure your Federal Earned Income Credit only one Fill in oval if you are a CU couple claiming the NJ Earned Income Tax Credit 52. EXCESS New Jersey Ullw/F/SWF Withheld (See instructions) (Enclose Form NJ-2450)	50.	New Jersey Estimated Tax Payments/Credit from 2014 tax return	50					1	5	0		0	0
only one Fill in oval if you are a CU couple claiming the NJ Earned Income Tax Credit 52. EXCESS New Jersey Disability Insurance Withheld (See instructions) 53. EXCESS New Jersey Disability Insurance Withheld (See instructions) 54. EXCESS New Jersey Family Leave Insurance Withheld (See instructions) 55. Total Payments/Credits (Add Lines 48 through 54) 56. If Line 55 is LESS THAN Line 47, enter AMOUNT YOU OWE Fill in if paying by e-check or credit card. (If paying by check, remember to enter check amount on Page 1) 17. If Line 55 is MORE THAN Line 47, enter OVERPAYMENT 57. If Line 55 is MORE THAN Line 47, enter OVERPAYMENT 58. Your 2016 tax 58. Your 2016 tax 59. N.J. Endangered Wildlife Fund 60. N.J. Children's Trust Fund To Prevent Child Abuse	51.	51. New Jersey Earned Income Tax Credit (See instructions)									 [司
SZ EXCESS New Jersey Disability Insurance Withheld (See instructions) (Enclose Form NJ-2450)		Fill in Fill in oval if you had the IRS figure your Federal Earned Income Credit											
(Enclose Form NJ-2450)	52.	2. EXCESS New Jersey UI/WF/SWF Withheld (See instructions) (Enclose Form NJ-2450)											
(Enclose Form NJ-2450)	53.	· · · · · · · · · · · · · · · · · · ·	53					<u>.</u>					
56. If Line 55 is LESS THAN Line 47, enter AMOUNT YOU OWE	54.					54					.[
Fill in if paying by e-check or credit card. (If paying by check, remember to enter check amount on Page 1) If you owe tax, you may make a donation by entering an amount on Lines 59, 60, 61, 62, 63, and/or 64 and adding this to your payment amount. 57. If Line 55 is MORE THAN Line 47, enter OVERPAYMENT	55.	Total Payments/Credits (Add Lines 48 through 54)	55		,		1	7	2	6	[5	0
If you owe tax, you may make a donation by entering an amount on Lines 59, 60, 61, 62, 63, and/or 64 and adding this to your payment amount. 57. If Line 55 is MORE THAN Line 47, enter OVERPAYMENT	56.	If Line 55 is LESS THAN Line 47, enter AMOUNT YOU OWE	56		,		,				$\lfloor \lfloor$		
Deductions from Overpayment on Line 57 which you elect to credit to: 58. Your 2016 tax													
58. Your 2016 tax	57.		57		,		,	7	1	5].[5	0
60. N.J. Children's Trust Fund To Prevent Child Abuse	58.		58		,		,	2	0	0].[0	0
60. N.J. Children's Trust Fund To Prevent Child Abuse	59.	N.J. Endangered Wildlife Fund	ENTER 60 60										
61. N.J. Vietnam Veterans' Memorial Fund	60.	N.J. Children's Trust Fund To Prevent Child Abuse											
62. N.J. Breast Cancer Research Fund	61.	N.J. Vietnam Veterans' Memorial Fund											
63. U.S.S. New Jersey Educational Museum Fund	62	N.I. Breast Cancer Research Fund											
64. Other Designated Contribution			CONTRIBUTION 63							一			
(See instructions) 65. Total Deductions from Overpayment (Add Lines 58 through 64)		·		Γ	Τ	7	64				 		ヿ
65. Total Deductions from Overpayment (Add Lines 58 tillough 64)		(See instructions)	65	寸	$\overline{\Box}$		一	2	0	0		0	ᇹ
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SIGN YOUR RETURN ON PAGE 1

Worksheet F - Property Tax Deduction/Credit

Review the eligibility requirements before completing Worksheet F. Part-year residents, see instructions.

Complete both columns of this worksheet to find out whether the Property Tax Deduction or the Credit is better for you. If you claim a credit for taxes paid to other jurisdictions, complete only lines 1 and 2 of this worksheet. Then complete Schedule A and Worksheet I.

- 2. **Property Tax Deduction**. Enter the amount from line 1 of this worksheet or \$10,000, whichever is less. (Lesser of line 1 or \$5,000 if you and your spouse/CU partner file separate returns but maintain the same principal residence.) Also enter this amount on line 4, column A below. (See instructions.)

2 1,215

STOP if you are claiming a credit for taxes paid to other jurisdictions. Complete only lines 1 and 2. Then complete Schedule A and Worksheet I. (See instructions.)

- 3. Taxable Income (Copy from Line 36 of Form NJ-1040).....
- 4. Property Tax Deduction (Copy from line 2 of this worksheet)
- 5. Taxable Income After Property Tax Deduction (Subtract line 4 from line 3)
- 6. Tax you would pay on line 5 amount (From Tax Table/Tax Rate Schedules)
- 7. Subtract line 6, column A from line 6, column B and enter the result here

	Column A	Column B								
	58,410	3.	58,410							
	1,215	4.	- 0 -							
	57,195	5.	58,410							
	981	6.	1,011							
		7.	30							

8. Is the line 7 amount \$50 or more (\$25 if you and your spouse/civil union partner file separate returns but maintain the same principal residence)?

Yes. You receive a greater tax benefit by taking the Property Tax Deduction. Make the following entries on Form NJ-1040.

 Form NJ-1040
 Enter amount from:

 Line 38
 Line 4, column A

 Line 39
 Line 5, column A

 Line 40
 Line 6, column A

 Line 49
 Make no entry

No. You receive a greater tax benefit from the Property Tax Credit. (Part-year residents, see instructions before answering "No.") Make the following entries on Form NJ-1040.

Form NJ-1040 Enter amount from:
Line 38 Make no entry
Line 39 Line 5, column B
Line 40 Line 6, column B

Line 49 \$50 (\$25 if you and your spouse/civil union partner file separate returns but maintain the same

principal residence). Part-year residents, see instructions.

(Keep for your records)

For More Information

Online

- Division of Taxation website: www.state.nj.us/treasury/taxation/
- Email general State tax questions:

 nj.taxation@treas.nj.gov

 Do not include confidential information such as social security or Federal tax identification numbers, liability or payment amounts, dates of birth, or bank account numbers in your email.
- Subscribe to *NJ Tax E-News*, the Division of Taxation's online information service, at: www.state.nj.us/treasury/taxation/listservice.shtml

By Phone

- Call the Division of Taxation's Customer Service Center at **609-292-6400**.
- Text Telephone Service (TTY/TDD) for Hearing-Impaired Users: **1-800-286-6613** (toll-free within NJ, NY, PA, DE, and MD) or **609-984-7300**. These numbers are accessible *only* from TTY devices. Submit a text message on any New Jersey tax matter and receive a reply through NJ Relay Services (711).

In Person

Visit a New Jersey Division of Taxation regional office. For the address of the regional office nearest you call the Automated Tax Information System at 1-800-323-4400 or visit: www.state.nj.us/treasury/taxation/ot1.shtml

In Writing

New Jersey Division of Taxation Technical Information Branch PO Box 281 Trenton, NJ 08695-0281

Forms and Publications

- Visit the Division of Taxation's website:
 - Forms <u>www.state.nj.us/treasury/taxation/forms.shtml</u> Publications — <u>www.state.nj.us/treasury/taxation/pubs.shtml</u>
- Call the Forms Request System at 1-800-323-4400 (within NJ, NY, PA, DE, and MD) or 609-826-4400 (Touch-tone phones only) to have printed forms or publications mailed to you.
 Note: Due to budgetary constraints, supplies are limited and only certain forms and publications can be ordered through this System.