

NEW JERSEY GROSS INCOME TAX
BUSINESS ALLOCATION SCHEDULE

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

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

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

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

Section 1 – Business Locations

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

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

Section 2 – Average Values

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

Section 3 – Business Allocation Percentage

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