

STATE OF NEW JERSEY INCOME TAX - NONRESIDENT RETURN

NJ-1040NR 1998

For Tax Year Jan.-Dec. 31, 1998 Or Other Tax Year Beginning _____, 1998, Ending _____, 19____

5-N Check block if application for Federal extension is attached.

Please Print or Type	Your Social Security Number	Last Name, First Name and Initial (Joint filers enter first name and initial of each - Enter spouse last name ONLY if different)			Please place label on form you file. Make all necessary changes on label
	Spouse's Social Security Number	Home address (Number and Street, including apartment number or rural route)			
	State of Residency	City, Town, Post Office	State	Zip Code	

(Check only ONE box) 1. <input type="checkbox"/> Single 2. <input type="checkbox"/> Married, filing joint return 3. <input type="checkbox"/> Married, filing separate return Name and Social Security No. of Spouse 4. <input type="checkbox"/> Head of Household 5. <input type="checkbox"/> Qualifying Widow(er)	EXEMPTIONS	6. Regular <input checked="" type="checkbox"/> Yourself <input type="checkbox"/> Spouse 7. Age 65 or Over <input type="checkbox"/> Yourself <input type="checkbox"/> Spouse 8. Blind or Disabled <input type="checkbox"/> Yourself <input type="checkbox"/> Spouse 9. Number of your qualified dependent children 10. Number of other dependents 11. Dependents attending colleges 12. Totals (For Line 12a—Add Lines 6, 7, 8 and 11) (For Line 12b—Add Line 9 and Line 10)	6 7 8 9 10 11 12a	12b
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RESIDENCY STATUS	13. If you were a New Jersey resident for ANY part of the taxable year, give the period of New Jersey residency.	From	To
		MONTH DAY YEAR	MONTH DAY YEAR

GUBERNATORIAL ELECTIONS FUND	Do you wish to designate \$1 of your taxes for this fund?	Yes	No	Note: If you check the "Yes" box(es) it will not increase your tax or reduce your refund
	If joint return, does your spouse wish to designate \$1?	Yes	No	

NOTE: Retirement Income Exclusion is computed by completing the worksheet on page 10 of the instructions.	(Column A) AMOUNT OF GROSS INCOME (EVERYWHERE)	(Column B) AMOUNT FROM NEW JERSEY SOURCES
14a. Total Income (From Line 45, Part I)	14a	14a
14b. Other Retirement Income Exclusion (See Worksheet and Instructions)	14b	14b
14c. Gross Income (Subtract Line 14b from Line 14a)	14c	14c
15a. Exemptions: From Line 12a _____ x \$1,000 = _____		
15b. From Line 12b _____ x \$1,500 = _____		
15c. Total Exemption Amount (Add Line 15a and Line 15b)	15c	
16. Medical Expenses (See Worksheet and Instructions Page 11)	16	
17. Alimony & separate maintenance payments	17	
18. Total Exemptions and Deductions (Add Lines 15c, 16, and 17)	18	
19. TAXABLE INCOME (Subtract Line 18 from Line 14c, Column A)	19	
20. Tax on amount on Line 19 (From Tax Tables on Page 27)	20	
21. Income Percentage (See instruction page 12) _____ %		
22. NEW JERSEY TAX (Multiply amount from Line 20 by percentage from Line 21)	22	
23. Total New Jersey Tax Withheld (Attach Form W-2)	23	
24. New Jersey Estimated Tax Payments/Credit from 1997 tax return	24	
25. EXCESS N.J. UI/HC/WD Withheld (See Instructions)	25	
26. EXCESS N.J. Disability Insurance Withheld (See Instructions)	26	
27. Total Payments/Credits (Add Lines 23 through 26)	27	ENTER TOTAL ▶
28. If payments (Line 27) are LESS THAN tax (Line 22) enter AMOUNT OF TAX YOU OWE	28	
29. If payments (Line 27) are MORE THAN tax (Line 22) enter OVERPAYMENT	29	
30. Deductions from Overpayment on Line 29 which you elect to credit to:		
(A) Your 1999 Tax	30A	
(B) The N.J. Endangered Wildlife Fund <input type="checkbox"/> \$5, <input type="checkbox"/> \$10, <input type="checkbox"/> Other	30B	
(C) N.J. Children's Trust Fund <input type="checkbox"/> \$5, <input type="checkbox"/> \$10, <input type="checkbox"/> Other	30C	
(D) The N.J. Vietnam Veterans' Memorial Fund <input type="checkbox"/> \$5, <input type="checkbox"/> \$10, <input type="checkbox"/> Other	30D	
(E) N.J. Breast Cancer Research Fund <input type="checkbox"/> \$5, <input type="checkbox"/> \$10, <input type="checkbox"/> Other	30E	
(F) U.S.S. N.J. Educational Museum Fund <input type="checkbox"/> \$5, <input type="checkbox"/> \$10, <input type="checkbox"/> Other	30F	
31. Total Deductions From Overpayment (Add Lines 30A, B, C, D, E and F)	31	ENTER TOTAL ▶
32. REFUND (Amount to be sent to you, Line 29 LESS 31)	32	

Under penalties of perjury, I declare that I have examined this 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 28 in full. Write social security number on check or money order and make payable to:
Your signature _____ Date _____ Spouse's signature (if filing jointly, BOTH must sign.) _____	Division of Taxation Income Tax PO Box 244 Trenton, NJ 08646-0244
Paid Preparer's Signature _____ Federal Identification Number _____	
Firm's name _____ Federal Employer Identification Number _____	
Division Use 1 _____ 2 _____ 3 _____ 4 _____ 5 _____ 6 _____ 7 _____	

Please Attach W-2 Forms Here

FOR PRIVACY ACT NOTIFICATION, See Instructions

SIGN HERE

PART I		Net losses in one category cannot be applied against income in another. In case of a net loss in any category, enter "zero" for that category.	(Column A) AMOUNT OF GROSS INCOME (EVERYWHERE)	(Column B) AMOUNT FROM NEW JERSEY SOURCES
TOTAL INCOME				
33.	Wages, salaries, tips, and other employee compensation		33	
34.	Interest.....		34	
35.	Dividends.....		35	
36.	Net profits from business (Attach copy of Federal Schedule C, Form 1040)		36	
37.	Net gains or income from disposition of property (From Line 49).....		37	
38.	Net gains or income from rents, royalties, patents, and copyrights (From Line 52)		38	
39.	Net Gambling Winnings.....		39	
40.	Pensions, Annuities and IRA Withdrawals, Less New Jersey Exclusion.....		40	
41.	Distributive Share of Partnership Income (Attach copy of Schedule NJK-1).....		41	
42.	Net pro rata share of S Corporation Income (Attach copy of Schedule NJ-K-1)		42	
43.	Alimony and separate maintenance payments received.....		43	
44.	Other—State nature and source		44	
45.	TOTAL INCOME (Add Line 33 thru 44) (Enter here and on Line 14a, Page 1)		45	

PART II		NET GAINS OR INCOME FROM DISPOSITION OF PROPERTY	List the net gains or income, less net loss, derived from the sale, exchange, or other disposition of property including real or personal whether tangible or intangible.			
(a) Kind of property and description	(b) Date acquired (Mo., day, yr.)	(c) Date sold (Mo., day, yr.)	(d) Gross sales price	(e) Cost or other basis as adjusted (see instructions) and expense of sale	(f) Gain or (loss) (d less e)	
46.						
47.	Capital Gains Distribution					47
48.	Other Net Gains.....					48
49.	Net Gains (Add Lines 46, 47, and 48) (Enter here and on Line 37) (If Loss, enter ZERO)					49

PART III		NET GAINS OR INCOME FROM RENTS, ROYALTIES, PATENTS AND COPYRIGHTS	List the net gains or net income, less net loss, derived from or in the form of rents, royalties, patents, and copyrights as reported on your Federal Income Tax Return.			
(a) Kind of property	(b) Net Rental Income (Loss)	(c) Net Income From Royalties	(d) Net Income From Patents	(e) Net Income From Copyrights		
50.						
51.	Totals	(b)	(c)	(d)	(e)	
52.	Net Income (Combine Columns b, c, d, and e) (Enter here and on Line 38) (If Loss enter ZERO).....					52

PART IV		ALLOCATION OF WAGE AND SALARY INCOME EARNED PARTLY INSIDE AND OUTSIDE NEW JERSEY	(See instructions if compensation depends entirely on volume of business transacted or if other basis of allocation is used.)			
53.	Amount reported on Line 33 in Column A of Part I required to be allocated.....					53
54.	Total days in taxable year					54
55.	Deduct non-working days (Sundays, Saturdays, holidays, sick leave, vacation, etc.).....					55
56.	Total days worked in taxable year (Line 54 minus Line 55).....					56
57.	Deduct days worked outside New Jersey					57
58.	Days worked in New Jersey (Line 56 less Line 57)					58
59.	ALLOCATION FORMULA $\frac{\text{(Line 58)}}{\text{(Line 56)}} \times \frac{\text{(Enter amount from Line 53)}}{\text{(Salary earned inside N.J.)}}$ = _____					(Include this amount on Line 33, Col. B, Part I)

PART V		ALLOCATION OF BUSINESS INCOME TO NEW JERSEY	(See instructions if other than Formula Basis of allocation is used.)			
BUSINESS ALLOCATION PERCENTAGE (From Schedule NJ-NR-A)						
Enter below, the line number and amount of each item of business income reported in Column A of Part I which is required to be allocated and multiply by allocation percentage to determine amount of income from New Jersey sources.						
From Line No. _____	Part I \$ _____	X _____	% = \$ _____			
From Line No. _____	Part I \$ _____	X _____	% = \$ _____			
From Line No. _____	Part I \$ _____	X _____	% = \$ _____			
From Line No. _____	Part I \$ _____	X _____	% = \$ _____			