

**NJ-1040NR**  
**2002**

**STATE OF NEW JERSEY**  
**INCOME TAX - NONRESIDENT RETURN**

For Tax Year Jan.-Dec. 31, 2002 Or Other Tax Year Beginning \_\_\_\_\_, 2002, Ending \_\_\_\_\_, 20\_\_\_\_

**5-N** Check block  if application for Federal extension is attached or enter confirmation number \_\_\_\_\_

<b>FOR PRIVACY ACT NOTIFICATION</b> See Instructions	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)		Place label on form if all preprinted information is correct. Otherwise, print or type your name and address.	
	Spouse's Social Security Number	Home Address (Number and Street, including apartment number or rural route)			
	↑ You <b>must</b> enter your SSN(s) above ↑	City, Town, Post Office State Zip Code			
State of Residency					
(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		<b>EXEMPTIONS</b>	6. Regular <input checked="" type="checkbox"/> Yourself <input type="checkbox"/> Spouse	6	
			7. Age 65 or Over <input type="checkbox"/> Yourself <input type="checkbox"/> Spouse	7	
			8. Blind or Disabled <input type="checkbox"/> Yourself <input type="checkbox"/> Spouse	8	
			9. Number of your qualified dependent children		9
Name and Social Security Number of Spouse		10. Number of other dependents			10
4. <input type="checkbox"/> Head of household		11. Dependents attending colleges		11	
5. <input type="checkbox"/> Qualifying widow(er)		12. Totals (For Line 12a - Add Lines 6, 7, 8, and 11) (For Line 12b - Add Line 9 and Line 10)		12a	12b
<b>RESIDENCY STATUS</b> 13. If you were a New Jersey resident for ANY part of the taxable year, give the period of New Jersey residency. From _____ To _____					
<b>GUBERNATORIAL ELECTIONS FUND</b> → Do you wish to designate \$1 of your taxes for this fund? If joint return, does your spouse wish to designate \$1? Yes <input type="checkbox"/> No <input type="checkbox"/> Note: If you check the "Yes" box(es) it will not increase your tax or reduce your refund.					
<b>NOTE:</b> Retirement Income Exclusion is computed by completing the worksheet on page 13 of the instructions.					
		(Column A) AMOUNT OF GROSS INCOME (EVERYWHERE)	(Column B) AMOUNT FROM NEW JERSEY SOURCES		
14a. Total Income (From Line 47, 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		
15. Total Exemption Amount	15		<b>NOTE: Part-Year Residents</b>  <b>SEE INSTRUCTIONS</b>		
16. Medical Expenses (See Worksheet and Instructions page 14)	16				
17. Alimony and separate maintenance payments	17				
18. Qualified Conservation Contribution	18				
19. Total Exemptions and Deductions (Add Lines 15, 16, 17, and 18)	19				
20. TAXABLE INCOME (Subtract Line 19 from Line 14c, Column A)	20				
21. Tax on amount on Line 20 (From Tax Tables on page 30)	21				
22. Income Percentage (See instruction page 15) _____ %					
23. NEW JERSEY TAX (Multiply amount from Line 21 by percentage from Line 22)	23				
24. Total New Jersey Tax Withheld (Attach Form W-2)	24		<b>Check <input type="checkbox"/> if Form NJ-2210 is attached.</b> If an amount is entered on Line 27 or Line 28 ← attach Form NJ-2450		
25. New Jersey Estimated Tax Payments/Credit from 2001 tax return	25				
26. Tax paid on your behalf by Partnership(s)	26				
27. EXCESS N.J. UI/HC/WD Withheld (See Instructions)	27				
28. EXCESS N.J. Disability Insurance Withheld (See Instructions)	28				
29. Total Payments/Credits (Add Lines 24 through 28)	ENTER TOTAL →		29		
30. If payments (Line 29) are LESS THAN tax (Line 23) enter AMOUNT OF TAX YOU OWE	30				
31. If payments (Line 29) are MORE THAN tax (Line 23) enter OVERPAYMENT	31				
32. Deductions from Overpayment on Line 31 which you elect to credit to:					
(A) Your 2003 Tax	32A		<b>NOTE:</b> <b>AN ENTRY ON LINE 32A, B, C, D, E, F OR G WILL REDUCE YOUR TAX REFUND</b>		
(B) N.J. Endangered Wildlife Fund <input type="checkbox"/> \$10, <input type="checkbox"/> \$20, <input type="checkbox"/> Other	32B				
(C) N.J. Children's Trust Fund <input type="checkbox"/> \$10, <input type="checkbox"/> \$20, <input type="checkbox"/> Other	32C				
(D) N.J. Vietnam Veterans' Memorial Fund <input type="checkbox"/> \$10, <input type="checkbox"/> \$20, <input type="checkbox"/> Other	32D				
(E) N.J. Breast Cancer Research Fund <input type="checkbox"/> \$10, <input type="checkbox"/> \$20, <input type="checkbox"/> Other	32E				
(F) U.S.S. N.J. Educational Museum Fund <input type="checkbox"/> \$10, <input type="checkbox"/> \$20, <input type="checkbox"/> Other	32F				
(G) Designated Contribution <input type="text" value="0"/> <input type="checkbox"/> \$10, <input type="checkbox"/> \$20, <input type="checkbox"/> Other	32G				
33. Total Deductions From Overpayment (Add Lines 32A, B, C, D, E, F and G)	ENTER TOTAL →		33		
34. REFUND (Amount to be sent to you, Line 31, LESS Line 33)	34				
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.					
→ _____ Date		→ _____ Spouse's signature (if filing jointly, BOTH must sign)			
I authorize the Division of Taxation to discuss my return and enclosures with my preparer (below) <input type="checkbox"/>					
Paid Preparer's Signature		Federal Identification Number			
Firm's name		Federal Employer Identification Number			
Division Use 1 _____ 2 _____ 3 _____ 4 _____ 5 _____ 6 _____ 7 _____					

Please Print or Type

Please Attach W-2 Forms Here

SIGN HERE

<b>PART I TOTAL INCOME</b>		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
35.	Wages, salaries, tips, and other employee compensation . . . . .	35			
36.	Interest . . . . .	36			
37.	Dividends . . . . .	37			
38.	Net profits from business (Attach copy of Federal Schedule C, Form 1040) . . . . .	38			
39.	Net gains or income from disposition of property (From Line 51) . . . . .	39			
40.	Net gains or income from rents, royalties, patents, and copyrights (From Line 54) . . . . .	40			
41.	Net Gambling winnings . . . . .	41			
42.	Pensions, Annuities and IRA Withdrawals, Less New Jersey Exclusion . . . . .	42			
43.	Distributive Share of Partnership Income . . . . .	43			
44.	Net pro rata share of S Corporation Income . . . . .	44			
45.	Alimony and separate maintenance payments received . . . . .	45			
46.	Other - State Nature and Source _____	46			
47.	TOTAL INCOME (Add Lines 35 thru 46) (enter here and on Line 14a, Page 1) . . . . .	47			

<b>PART II NET GAINS OR INCOME FROM DISPOSITION OF PROPERTY</b>		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)
48.					
49.	Capital Gains Distribution . . . . .			49	
50.	Other Net Gains . . . . .			50	
51.	Net Gains (Add Lines 48, 49, and 50) (Enter here and on Line 39) (If Loss, enter ZERO) . . . . .			51	

<b>PART III NET GAINS OR INCOME FROM RENTS, ROYALTIES, PATENTS AND COPYRIGHTS</b>		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	
52.					
53.	<b>Totals</b>	(b)	(c)	(d)	(e)
54.	Net Income (Combine Columns b, c, d, and e) (Enter here and on Line 40) (If Loss enter ZERO) . . . . .				54

<b>PART IV</b>	<b>ALLOCATION OF WAGE AND SALARY INCOME EARNED PARTLY INSIDE AND OUTSIDE NEW JERSEY</b>	(See instructions if compensation depends entirely on volume of business transacted or if other basis of allocation is used.)
55.	Amount reported on Line 35 in Column A of Part I required to be allocated	55
56.	Total days in taxable year	56
57.	Deduct non-working days (Sundays, Saturdays, holidays, sick leave, vacation, etc.)	57
58.	Total days worked in taxable year (Line 56 minus Line 57)	58
59.	Deduct days worked outside New Jersey	59
60.	Days worked in New Jersey (Line 58 less Line 59)	60
61.	ALLOCATION FORMULA $\frac{\text{(Line 60)}}{\text{(Line 58)}} \times \text{(Enter amount from Line 55)} = \text{(Salary earned inside N.J.)}$	(Include this amount on Line 35, Col. B, Part I)

<b>PART V</b>	<b>ALLOCATION OF BUSINESS INCOME TO NEW JERSEY</b>	(See instructions if other than Formula Basis of allocation is used.)
<b>BUSINESS ALLOCATION PERCENTAGE (From Schedule NJ-NR-A)</b>		
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 _____ % = \$ _____
From Line No. _____	Part I \$ _____	X _____ % = \$ _____