



Part-Year Residents

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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.

Changes for Tax Year 2018

- Qualified taxpayers can exclude more pension and other income on the New Jersey return. The increased exclusion amounts are being phased in over a four-year period. For Tax Year 2018, the exclusion amounts are up to \$60,000 (married/CU couple, filing joint return), \$45,000 (single, head of household, or qualifying widow(er)/surviving CU partner), or \$30,000 (married/CU partner, filing separate return).
- New tax credits are available for [Gold Star Family Counseling](#) and [Wounded Warrior Caregivers](#).
- The [Child and Dependent Care Credit](#) is available to certain taxpayers who have earned income on the New Jersey Taxable Income line of \$60,000 or less, and paid someone to care for a qualifying person so they can work or look for work.
- The Property Tax Deduction increased from \$10,000 to up to \$15,000 (\$7,500 if you and your spouse file separate returns but maintained the same principal residence).
- Effective January 1, 2018, the Income Tax rate for income over \$5,000,000 increases from 8.97% to 10.75%.

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 2018. The forms and amounts (tax rates, income exclusions, etc.) shown in the text and examples may not reflect current information for other tax years.

Civil Unions. Any reference in this bulletin to a spouse also refers to a spouse who entered into a valid same-sex marriage in another state or foreign nation and a partner in a [civil union \(CU\)](#) recognized under New Jersey law.

For information on estates and trusts, see Tax Topic Bulletin [GIT-12](#), *Estates and Trusts*, and the [instructions for the New Jersey Gross Income Tax Fiduciary Return](#) (Form NJ-1041). You also may consult the [Tax Guide on being an executor](#).

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.

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.

The Division will consider many factors when determining if New Jersey is your domicile, including your intent, where you register to vote, your driver's license and vehicle registration, where you have family ties, whether your federal tax return lists New Jersey as a home address, location of bank accounts, whether you claimed a Homestead Benefit, etc. *You can have only one domicile at a time.* The burden of proof is on the person asserting a change of domicile to show a specific intent to abandon a domicile in one location and 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 can include a residence your spouse 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 nonresident status. (See [Full-Year Nonresident](#).) 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.

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 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 maintained 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*).

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 requirements.

To find out whether 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 ([Form NJ-1040](#)) or nonresident ([Form NJ-1040NR](#)) return booklet or see [Who Must File](#) 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 to December 31) to record their income. Fiscal year filers use a different period (e.g., July of one year to June of the following year). 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 *also* will 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. Emilia Villanueva 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 to December.
2. Kosuke and Yui Watanabe 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 to 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](#).)

3. Evette 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 to December).
4. Neil 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. Neil 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. You must file if your gross income exceeds the following:

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 (see chart above).
- *You are not required to file a New Jersey 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.

NOTE: If you are a full-year resident and your income is equal to or less than the amount 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 also must file a return to receive a New Jersey Earned Income Tax Credit even if you have no tax liability with 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 (see [chart](#)), 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. You are subject to tax 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. If your gross income for the entire year 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, signed and dated by you, with your New Jersey return certifying that your income for the entire year was equal to or less than the filing threshold amount.

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](#).

Examples

1. During 2018, Jacinda Owens, single, was a resident of California for 10 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. Jacinda 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. Marianne Walters, single, was a New Jersey resident from January through September 2018, 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. Marianne is not required to file a New Jersey 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, Marianne must file a part-year resident return to claim any refund of New Jersey Income Tax that was either withheld or remitted through estimated payments. When she files her 2018 New Jersey return, Marianne must enclose a copy of her federal income tax return or, if she did not file a federal return, a statement signed and dated by her certifying that her income for the year was less 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 (see [chart](#)), and you received any amount of income from New Jersey sources during the year.
- *You are not required to file a 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.

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 nonresident 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 (see [chart](#)), 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 [Part-Year Residents](#).)

- *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 (see [chart](#)), 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. 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 you had no income from New Jersey sources during the part of the year you were a nonresident.

Filing Status Considerations

Spouse 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 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 [GIT-4](#), *Filing Status*.

If a married couple files a joint federal income tax return, they also must file a joint New Jersey Income Tax return. If spouses file separate federal returns, separate State returns also must 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 New Jersey resident, other spouse nonresident for entire year.* If during the entire tax year one spouse was a resident and the other a nonresident, separate New Jersey returns can be filed, even if the couple files a joint federal return. The resident should file a resident return and the nonresident files a nonresident return. They should calculate income and exemptions as if federal married, filing separate returns had been filed. The spouses 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 were nonresidents of New Jersey during the entire tax year and only one had income from New Jersey sources, the one who had income from New Jersey sources can file a separate New Jersey return, even if a joint federal return was filed. The one with income from New Jersey sources can calculate income and exemptions as if a federal married, filing separate return had been filed. The 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 the [instructions for Form NJ-1040NR](#).

Remember: You must file a nonresident return if you received any 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. See [chart](#).

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 income you received during the time you were a New Jersey resident. This includes money, goods, property, benefits, or services, unless specifically excluded by law. Married/civil union couples filing jointly must report the income of both spouses.

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 over \$10,000; net profits from a business, regardless of where the business is located.

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](#).)

For more information on completing the resident return, see [instructions for Form NJ-1040](#).

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. In the second column, list only income that was derived from New Jersey sources. Pennsylvania residents, see [page 25](#).

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 return.

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

For more information, see Tax Topic Bulletin [GIT-7](#), *Military Personnel and Families*.

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 calculated on your income from all sources as if you were a New Jersey resident, and then prorated based on the amount of that income that comes from New Jersey sources. 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 nonresident return, see [instructions for Form NJ-1040NR](#).

COMPLETING A PART-YEAR RESIDENT RETURN

Important Points:

- 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 for ONLY part of the taxable year, give the period of New Jersey residency:	From <table style="display: inline-table; border: 1px solid black; text-align: center; vertical-align: middle;"> <tr><td style="border: 1px solid black; width: 20px; height: 20px;">M</td><td style="border: 1px solid black; width: 20px; height: 20px;">M</td></tr> </table> / <table style="display: inline-table; border: 1px solid black; text-align: center; vertical-align: middle;"> <tr><td style="border: 1px solid black; width: 20px; height: 20px;">D</td><td style="border: 1px solid black; width: 20px; height: 20px;">D</td></tr> </table> / <table style="display: inline-table; border: 1px solid black; text-align: center; vertical-align: middle;"> <tr><td style="border: 1px solid black; width: 20px; height: 20px;">Y</td><td style="border: 1px solid black; width: 20px; height: 20px;">Y</td></tr> </table> To <table style="display: inline-table; border: 1px solid black; text-align: center; vertical-align: middle;"> <tr><td style="border: 1px solid black; width: 20px; height: 20px;">M</td><td style="border: 1px solid black; width: 20px; height: 20px;">M</td></tr> </table> / <table style="display: inline-table; border: 1px solid black; text-align: center; vertical-align: middle;"> <tr><td style="border: 1px solid black; width: 20px; height: 20px;">D</td><td style="border: 1px solid black; width: 20px; height: 20px;">D</td></tr> </table> / <table style="display: inline-table; border: 1px solid black; text-align: center; vertical-align: middle;"> <tr><td style="border: 1px solid black; width: 20px; height: 20px;">Y</td><td style="border: 1px solid black; width: 20px; height: 20px;">Y</td></tr> </table>	M	M	D	D	Y	Y	M	M	D	D	Y	Y
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1. NJ Residency Status. Show the beginning and ending dates of your residency in New Jersey during the year. If you were a resident for 15 days or more of a month, that month counts as a month of residence. For example, if you were a New Jersey resident from January 27, 2018, to July 21, 2018, you were a resident for six months.

15. Wages, salaries, tips, and other employee compensation (State wages from Box 16 of enclosed W-2(s)) (See instructions)	15.	□□	,	□□□□	,	□□□□	.	□□
16. Taxable interest income (Enclose federal Schedule B if over \$1,500) (See instructions)	16a.	□□	,	□□□□	,	□□□□	.	□□
16b. Tax-exempt interest income (Enclose Schedule) (See instructions) Do not include on Line 16a	16b.	□	,	□□□□	,	□□□□	.	□□
17. Dividends	17.	□□	,	□□□□	,	□□□□	.	□□
18. Net profits from business (Schedule NJ-BUS-1, Part I, Line 4) (Enclose federal Schedule C)	18.	□□	,	□□□□	,	□□□□	.	□□
19. Net gains or income from disposition of property (Schedule NJ-DOP, Line 4)	19.	□□	,	□□□□	,	□□□□	.	□□
20a. Pensions, Annuities, and IRA Withdrawals (See instructions)	20a.	□□	,	□□□□	,	□□□□	.	□□
20b. Excludable Pensions, Annuities, and IRA Withdrawals	20b.	□	,	□□□□	,	□□□□	.	□□
21. Distributive Share of Partnership Income (Schedule NJ-BUS-1, Part II, Line 4) (Enclose Schedule NJK-1 or federal Schedule K-1)	21.	□□	,	□□□□	,	□□□□	.	□□
22. Net pro rata share of S Corporation Income (Schedule NJ-BUS-1, Part III, Line 4) (Enclose Schedule NJK-1 or federal Schedule K-1)	22.	□□	,	□□□□	,	□□□□	.	□□
23. Net gains or income from rents, royalties, patents, and copyrights (Schedule NJ-BUS-1, Part IV, Line 4)	23.	□□	,	□□□□	,	□□□□	.	□□
24. Net Gambling Winnings (See instructions)	24.	□□	,	□□□□	,	□□□□	.	□□
25. Alimony and Separate Maintenance Payments received	25.	□□	,	□□□□	,	□□□□	.	□□
26. Other (Enclose documents) (See instructions)	26.	□□	,	□□□□	,	□□□□	.	□□

2. Income. Complete Lines 15–26. Enter the total amount you received in each category of income during your period of residency in New Jersey (dates shown above Line 1).

27. Total Income (Add Lines 15, 16a, 17 through 20a, and 21 through 26)	27.	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.	<input type="text"/>
28a. Retirement/Pension Exclusion (See instructions)	28a.	<input type="text"/>	,	<input type="text"/>	.	<input type="text"/>		
28b. Other Retirement Income Exclusion (See Worksheet D and instructions page xx)	28b.	<input type="text"/>	,	<input type="text"/>	.	<input type="text"/>		
28c. Total Exclusion Amount (Add Lines 28a and 28b)	28c.	<input type="text"/>	,	<input type="text"/>	.	<input type="text"/>	.	<input type="text"/>
29. New Jersey Gross Income (Subtract Line 28c from Line 27) (See instructions)	29.	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.	<input type="text"/>

3. Pension and Other Retirement Income Exclusion.

(a) *Retirement/Pension Exclusion (Line 28a).* 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 28a.

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

(b) *Other Retirement Income Exclusion (Line 28b).* If you (and/or your spouse if filing jointly) were 62 or older on the last day of the tax year, you may qualify to exclude other income on Line 28b. 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 cannot receive Social Security or Railroad Retirement benefits.

PRORATING THE PENSION EXCLUSION:

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

Example
 A 65-year-old, single taxpayer who was a New Jersey resident for four months of the 2018 Tax Year prorates the pension exclusion amount like this:

$$\$45,000 \times \frac{4}{12} = \$15,000$$

Do not complete Worksheet D in the NJ-1040 instructions to calculate the total exclusion amount you are eligible to claim. Instead, use Worksheet E.

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*.

30. Exemption Amount (Enter amount from Line 13. Part-year residents see instr.)	30.	<input type="text"/>	,	<input type="text"/>	.	<input type="text"/>
31. Medical Expenses (See Worksheet F and instructions page 24)	31.	<input type="text"/>	,	<input type="text"/>	.	<input type="text"/>
32. Dividends	32.	<input type="text"/>	,	<input type="text"/>	.	<input type="text"/>
33. Qualified Conservation Contribution	33.	<input type="text"/>	,	<input type="text"/>	.	<input type="text"/>
34. Health Enterprise Zone Deduction	34.	<input type="text"/>	,	<input type="text"/>	.	<input type="text"/>
35. Alternative Business Calculation Adjustment (Schedule NJ-BUS-2, Line 11)	35.	<input type="text"/>	,	<input type="text"/>	.	<input type="text"/>
36. Total Exemptions and Deductions (Add Lines 30 through 35)	36.	<input type="text"/>	,	<input type="text"/>	.	<input type="text"/>
37. Taxable Income (Subtract Line 36 from Line 29).....	37.	<input type="text"/>	,	<input type="text"/>	.	<input type="text"/>

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:

- Line 6 + 7 + 8 + 12 = _____
- Line 9 = _____
- Line 10 + 11 = _____
- Total Exemption Amount (Line 13) _____

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:

$$\text{Line 13} \times \frac{\text{Months of NJ Residence}}{12} = \text{Amount}$$

5. Deductions.

(a) Medical Expenses (Line 31). You can 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 F 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 32). You can deduct alimony and separate maintenance payments paid for the period of time you were a New Jersey resident. Child support payments are not deductible. Refer to the [Tax Guide on divorce](#) for more information.

(c) Qualified Conservation Contribution (Line 33). You can 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 34). If you provide primary care services in a qualified medical or dental practice you own that is located in or within five miles of a designated Health Enterprise Zone (HEZ), you may be able to deduct a percentage of the net income from that practice. 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 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.

38a. Total Property Taxes (18% of Rent) Paid (See instructions page 25)..... 38a. , , .

38b. Block . Lot . Qualifier

38c. County/Municipality Code Fill in if you completed Worksheet G.

39. Property Tax Deduction (From Worksheet H) (See Instructions) 39. , .

Worksheet H - Property Tax Deduction/Credit
Review the eligibility requirements on page 26 before completing Worksheet H. Part-year residents, see page 30.

Complete both columns of this worksheet to find out whether the deduction or the credit is better for you.

- Property Taxes.** Enter the property taxes from Line 38a, Form NJ-1040.
 Senior Freeze (Property Tax Reimbursement) applicants must use their base year amount. 1. _____
(See instructions on page 30.)
- Property Tax Deduction.** Is the amount on line 1 of this worksheet \$15,000 or more (\$7,500 or more if you and your spouse file separate returns but maintained the same principal residence)?
 Yes. Enter \$15,000 (\$7,500 if you and your spouse file separate returns but maintained the same principal residence).
 No. Enter the amount from line 1. 2. _____

STOP — if you are claiming a credit for taxes paid to other jurisdictions.
 Complete only lines 1 and 2. Then complete Schedule NJ-COJ and Worksheet I.
 (See instructions on page 32.)

- Taxable Income (From Line 37 of Form NJ-1040)
- Property Tax Deduction (From line 2 above).....
- New Jersey Taxable Income (Subtract line 4 from line 3)
- Tax on line 5 amount (From Tax Table or Tax Rate Schedules).....
- Subtract line 6, column A from line 6, column B.....

Column A		Column B	
3.		3.	
4.		4.	- 0 -
5.		5.	
6.		6.	
		7.	

- Is the line 7 amount \$50 or more** (\$25 if you and your spouse file separate returns but maintained the same principal residence? **Part-year residents**, see page 30 before answering "No.")
 Yes. The Property Tax Deduction is more beneficial for you. Make the following entries on your return.

<i>Form NJ-1040</i>	<i>Enter amount from:</i>
Line 39	Line 4, column A
Line 40	Line 5, column A
Line 41	Line 6, column A
Line 54	Make no entry

 No. The Property Tax Credit is more beneficial for you. Make the following entries on your return.

<i>Form NJ-1040</i>	<i>Enter amount from:</i>
Line 39	Make no entry
Line 40	Line 5, column B
Line 41	Line 6, column B
Line 54	\$50 (\$25 if you and your spouse file separate returns but maintained the same principal residence). Part-year residents must prorate this amount. (See instructions on page 30.)

(Keep for your records)

- 6. Total Property Taxes (18% of Rent) Paid (Line 38a).** 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 2018 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 2018 and enter the total on Line 38a.

Block/Lot/Qualifier (Line 38b). 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, 2018, 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 39/Line 54). A part-year resident may be eligible to claim a deduction (up to 100% of property taxes due and paid or up to \$15,000, 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 H to determine the amount of your property tax deduction and whether you should elect to take the property tax deduction on Line 39, Form NJ-1040 or the property tax credit on Line 54. If you claim credit for taxes paid to another jurisdiction, first complete lines 1 and 2 of Worksheet H and then complete Schedule NJ-COJ and Worksheet I to make this determination. Enter on line 1 of Worksheet H the amount of property taxes or 18% of rent due and paid during your period of residency from Line 38a, 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 file separate returns but occupied 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 H based on this prorated amount rather than the minimum benefit amount. You will then be able to determine whether you will receive a greater 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](#).

43. Balance of Tax (Subtract Line 42 from Line 41)	43.	<input type="text"/>	,	<input type="text"/>	.	<input type="text"/>
44. Child and Dependent Care Credit (See instructions)	44.	<input type="text"/>	,	<input type="text"/>	.	<input type="text"/>
Fill in <input type="text"/> if you are a CU couple claiming the Child and Dependent Care Credit						
45. Balance of Tax (Subtract Line 44 from Line 43)	45.	<input type="text"/>	,	<input type="text"/>	.	<input type="text"/>

7. Child and Dependent Care Credit (Line 44). New for Tax Year 2018, this credit is available to certain taxpayers who have earned income on Line 40 of \$60,000 or less, and paid someone to care for a qualifying person so they can work or look for work. To qualify, you must be allowed a federal credit for child and dependent care expenses. If your filing status is married, filing separately, you are only eligible for the credit if you meet certain exceptions for federal purposes.

If you are a civil union couple who did not file a joint federal return, you must prepare a federal return as if you filed married, filing jointly, to calculate the amount of the federal credit you would have received. You must also fill in the oval below Line 44 on your NJ-1040. Use Worksheet J to calculate your New Jersey credit. If you were a part-year resident, you must prorate your credit based on the number of months you were a New Jersey resident. Enclose a copy of federal Form 2441 with your return.

PRORATING THE CREDIT ALLOWANCE:

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

45. Balance of Tax (Subtract Line 44 from Line 43)	45.	<input type="text"/>	,	<input type="text"/>	.	<input type="text"/>
46. Sheltered Workshop Tax Credit	46.	<input type="text"/>	,	<input type="text"/>	.	<input type="text"/>
47. Balance of Tax (Subtract Line 46 from Line 45)	47.	<input type="text"/>	,	<input type="text"/>	.	<input type="text"/>

8. Sheltered Workshop Tax Credit (Line 46). 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.

47. Balance of Tax (Subtract Line 46 from Line 45)	47.	<input type="text"/>	,	<input type="text"/>	.	<input type="text"/>
48. Gold Star Family Counseling Credit (See instructions)	48.	<input type="text"/>	,	<input type="text"/>	.	<input type="text"/>
49. Balance of Tax After Credits (Subtract Line 48 from Line 47) If zero or less, make no entry	49.	<input type="text"/>	,	<input type="text"/>	.	<input type="text"/>

9. Gold Star Family Counseling Credit (Line 48). New for Tax Year 2018, this credit is for mental health care professionals who provided counseling through the Gold Star Family Counseling program. The

amount of the credit is equal to the number of hours of counseling provided through the program (a minimum of 20 hours and a maximum of 40 hours per year) multiplied by the TRICARE rate for the service. The credit is nonrefundable and cannot reduce a taxpayer's Income Tax liability to an amount less than zero.

53. Total New Jersey Income Tax Withheld (Enclose Forms W-2 and 1099)	53.	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
54. Property Tax Credit (See instructions page 25)	54.							<input type="text"/>	<input type="text"/>
55. New Jersey Estimated Tax Payments/Credit from 2017 tax return	55.	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
56. New Jersey Earned Income Tax Credit (See instructions)	56.	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
Fill in <input type="text"/> if you had the IRS calculate your federal earned income credit									
Fill in <input type="text"/> if you are a CU couple claiming the NJ Earned Income Tax Credit									
57. Excess New Jersey UI/WF/SWF (Enclose Form NJ-2450) (See instructions)	57.	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
58. Excess New Jersey Disability Insurance Withheld (Enclose Form NJ-2450)	58.	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
59. Excess New Jersey Family Leave Insurance Withheld (Enclose Form NJ-2450)	59.	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
60. Wounded Warrior Caregivers Credit (See instructions)	60.	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
61. Total Withholdings, Credits, and Payments (Add Lines 53 through 60)	61.	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.	<input type="text"/>	<input type="text"/>

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

(a) *Line 53.* 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 that is shown on the W-2.

(b) *Line 54.* If you are claiming a property tax credit rather than a property tax deduction, enter the amount of your prorated credit.

(c) *Line 55.* 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 any amounts paid to qualify for an extension of time to file.

11. New Jersey Earned Income Tax Credit (Line 56). Most residents who are eligible and file for a federal earned income credit also can receive a New Jersey credit, which equals 37% of the federal benefit. Calculate the amount for Line 56, Form NJ-1040 as follows:

Federal earned income credit _____ \times .37 = _____

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. (See [Part-Year Residents](#).)

NOTE: If your filing status is married/CU partner, filing separate return, you cannot claim a New Jersey Earned Income Tax Credit (NJEITC).

If you asked the Internal Revenue Service to calculate your federal earned income credit, fill in the first oval below Line 56, Form NJ-1040. (Civil union couples should not fill in this oval even if one or both of you is eligible for a federal credit and asked the IRS to calculate the amount. See the instructions for Civil Union Couples below.) The IRS is expected to provide clarifying information to the Division of Taxation. Please allow at least 4 to 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, calculate your NJEITC using the above formula. 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 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 the formula to calculate your New Jersey credit. Fill in only the second oval below Line 56 indicating you are a civil union couple.

PRORATING THE NEW JERSEY EARNED INCOME TAX CREDIT:

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

12. Wounded Warrior Caregivers Credit (Line 60). New for 2018, this credit is for resident taxpayers who provided care for a relative who is a qualifying armed services member and have gross income of \$100,000 or less (married, filing joint; head of household; qualifying widow(er)) or \$50,000 or less (single; married, filing separate).

A **relative** is a:

Spouse	Parent	Child	Brother	Sister
Grandparent	Grandchild	Aunt	Uncle	First Cousin
Nephew	Niece	Great-grandparent	Great-grandchild	

A **qualifying armed services member** is a person who:

- Was honorably discharged or released under honorable circumstances by the last day of the tax year; and
- Has a disability arising from active U.S. military service in any war or conflict on or after September 11, 2001; and
- Has either a 100% disability rating or receives individual unemployability benefits (one disability of at least 60% or two disabilities with a combined rating of at least 70% and one of those is at least 40%); and
- Lived with you in New Jersey for at least six months of the tax year.

Complete Schedule NJ-WWC to calculate the credit. If two or more people care for the same person, the credit is apportioned based on the share of total care expenses for the year.

You must enclose a copy of your caregiver approval letter with your return. You may be required to submit additional documentation to verify your eligibility.

Part-year residents must use their income for the entire year when determining eligibility.

**2018
NJ-1040-HW**

**STATE OF NEW JERSEY
PROPERTY TAX CREDIT APPLICATION
WOUNDED WARRIOR CAREGIVERS CREDIT APPLICATION**

<p>1. <input type="radio"/> Single</p> <p>2. <input type="radio"/> Married/CU Couple, filing joint return</p> <p>3. <input type="radio"/> Married/CU Partner, filing separate return</p> <p>4. <input type="radio"/> Head of Household</p> <p>5. <input type="radio"/> Qualifying widow(er)/Surviving CU Partner</p>	<p>NJ RESIDENCY STATUS</p> <p>6. If you were a New Jersey resident for ONLY part of the taxable year, give the period of New Jersey residency:</p> <p>From: <input type="text"/> / <input type="text"/> / 1 8</p> <p>To: <input type="text"/> / <input type="text"/> / 1 8</p>
--	--

Do Not File This Application If:

- **You file a 2018 New Jersey Resident Return, Form NJ-1040; or**
- **Your income is more than \$20,000 (\$10,000 if filing status is single or married/CU partner, filing separate return). You must file Form NJ-1040.**

If you are applying for the Property Tax Credit, complete Part I. If you are applying for the Wounded Warrior Caregivers Credit, complete Part II. If you are applying for the Property Tax Credit and the Wounded Warrior Caregivers Credit, complete both Parts I and II.

PART I — Property Tax Credit

7. Indicate whether at any time during 2018 you either owned a home or rented a dwelling in New Jersey as your principal residence on which property taxes (or rent) were paid. Fill in the appropriate oval. If you were both a homeowner and a tenant during the year, fill in "Both."

Homeowner Tenant Both None (Fill in only one)

If "Homeowner" or "Tenant" or "Both," you may be asked to provide proof of property taxes or rent paid on your principal residence. If "None," you are not eligible for a Property Tax Credit.

- 8a. On December 31, 2018, were you age 65 or older?
- | | | |
|-------------------|---------------------------|--------------------------|
| Yourself | <input type="radio"/> Yes | <input type="radio"/> No |
| Spouse/CU Partner | <input type="radio"/> Yes | <input type="radio"/> No |
- 8b. On December 31, 2018, were you blind or disabled?
- | | | |
|-------------------|---------------------------|--------------------------|
| Yourself | <input type="radio"/> Yes | <input type="radio"/> No |
| Spouse/CU Partner | <input type="radio"/> Yes | <input type="radio"/> No |

If you (and your spouse/CU partner) answered "No," to all the questions on Lines 8a and 8b, you are not eligible for the Property Tax Credit.

9. On October 1, 2018, did you own and occupy a home in New Jersey as your principal residence? Yes No

If "Yes," do not complete Part I.

PART II — Wounded Warrior Caregivers Credit

10. Did you provide care for a relative who was a qualifying armed services member (see instructions)? Yes No

If "Yes," enter the name and Social Security Number of the qualifying service member.

_____ - -

Last Name, First Name, Initial

You may be asked to provide proof to substantiate your claim.

If "No," you are not eligible for a Wounded Warrior Caregivers Credit. Do not complete Part II.

11a. Enter the 2018 federal disability compensation of the armed services member _____

11b Maximum credit allowed..... 675

11c. Enter the lesser of Line 11a or Line 11b..... 11c. .

12. Were you the only caregiver for this service member during the tax year? Yes No

13. If you answered "Yes," at Line 12, enter the amount from Line 11c.
If you answered "No," at Line 12, multiply the amount on Line 11c by the percentage on Line 12 and enter the result..... 13. .

13. Property Tax Credit and Wounded Warrior Caregivers Credit Application Only. Certain eligible senior/disabled homeowners and tenants can use the Property Tax Credit Application (Form NJ-1040-HW) instead of Form NJ-1040 to apply for the Property Tax Credit and/or the Wounded Warrior Caregivers Credit only.

If you are applying for the Property Tax Credit, use Form NJ-1040-HW *only* if you:

- Were 65 or older or blind or disabled on December 31, 2018, 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 2018 New Jersey resident Income Tax return, and
- Did not own your principal residence in New Jersey on October 1, 2018.

Do not file Form NJ-1040-HW if you owned and occupied your principal residence in New Jersey on October 1, 2018. Your property tax credit will automatically be included with your Homestead Benefit, provided you file a Homestead Benefit application.

If you are applying for the Wounded Warrior Caregiver Credit, use Form NJ-1040HW *only* if you:

- Have not filed and will not file a 2018 New Jersey resident Income Tax return; 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). Part-year residents must use income for the entire year.

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.

FOR PRIVACY ACT NOTIFICATION SEE INSTRUCTIONS	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)			NJ RESIDENCY STATUS If you were a New Jersey resident for ANY part of the taxable year, give the period of New Jersey residency. From _____ MONTH DAY YEAR To _____ MONTH DAY YEAR		
	Spouse's/CU Partner's Social Security Number	Home Address (Number and Street, incl. apt. # or rural route)		Change of address <input type="checkbox"/>			
	State of Residency (outside NJ)	City, Town, Post Office	State	Zip Code			
	Filing Status (Check only ONE box) 1. <input type="checkbox"/> Single 2. <input type="checkbox"/> Married/CU Couple, filing joint return 3. <input type="checkbox"/> Married/CU Partner, filing separate return Name and SSN of Spouse/CU Partner 4. <input type="checkbox"/> Head of Household 5. <input type="checkbox"/> Qualifying Widow(er)/Surviving CU Partner		EXEMPTIONS	6. Regular <input checked="" type="checkbox"/> Yourself <input type="checkbox"/> Spouse/CU Partner <input type="checkbox"/> Domestic Partner	6		
7. Age 65 or over <input type="checkbox"/> Yourself <input type="checkbox"/> Spouse/CU Partner	7						
8. Blind or Disabled <input type="checkbox"/> Yourself <input type="checkbox"/> Spouse/CU Partner	8						
9. Veteran Exemption <input type="checkbox"/> Yourself <input type="checkbox"/> Spouse/CU Partner				9			
		10. Number of your qualified dependent children		10			
		11. Number of other dependents		11			
		12. Dependents attending colleges (See Instructions)	12				
		13. For Line 13a - Add Lines 6, 7, 8, and 12. For Line 13b - Add Lines 10 and 11. For Line 13c - Enter amount from Line 9.	13a		13b	13c	

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 7](#)). 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 particular month, that time period counts as an entire month of nonresidence. For example,

if you were a New Jersey resident from September 27, 2018, to December 31, 2018, you were a nonresident for nine months. (See [Exemptions](#).)

Driver's License # <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> State <input type="checkbox"/> <input type="checkbox"/> (Voluntary)	(Column A) AMOUNT OF GROSS INCOME (EVERYWHERE)		(Column B) AMOUNT FROM NEW JERSEY SOURCES	
15. Wages, salaries, tips, and other employee compensation Check box if you completed lines 64 through 70 <input type="checkbox"/>	15		15	
16. Interest	16		16	
17. Dividends	17		17	
18. Net profits from business (Schedule NJ-BUS-1, Part I, Line 4)	18		18	
19. Net gains or income from disposition of property (From Line 63)	19		19	
20. Net gains or income from rents, royalties, patents, and copyrights (Schedule NJ-BUS-1, Part II, Line 4)	20		20	
21. Net gambling winnings (See Instructions page 19)	21		21	
22. Pensions, Annuities, and IRA Withdrawals	22			
23. Distributive Share of Partnership Income (Schedule NJ-BUS-1, Part III, Line 4)	23		23	
24. Net pro rata share of S Corporation Income (Schedule NJ-BUS-1, Part IV, Line 4)	24		24	
25. Alimony and separate maintenance payments received	25			
26. Other - State Nature and Source _____	26		26	
27. TOTAL INCOME (Add Lines 15 through 26)	27		27	
28a. Pension Exclusion (See Instructions page 24)	28a			
28b. Other Retirement Income Exclusion (See Worksheet and Instructions page 24)	28b		28b	
28c. Total Exclusion Amount (Add Line 28a and Line 28b)	28c		28c	
29. Gross Income (Subtract Line 28c from Line 27)	29		29	

2. Income. Complete *both* Columns A and B, Lines 15 to 27. *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 be more than the amount in Column A. No entry is needed on Line 22, Column B since pension, annuity, and IRA withdrawal income is not taxable to nonresidents. There is also no entry needed on Line 25, Column B since Alimony and separate maintenance payments received are not taxable for 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 28a).

Column A: If you were a New Jersey nonresident for only part of the taxable year and **had total income from all sources for the entire year** of \$100,000 or less, 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 equals one month. See the description of how to [prorate](#) the pension exclusion amount.

NOTE: When you and your spouse file a joint return and only one of you is 62 or older or disabled, you can claim the full amount of the prorated exclusion. However, only the income of the one who is 62 or older or disabled can 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 28b, Columns A and B). If you (and/or your spouse, if filing jointly) were 62 or older on the last day of the tax year, you may qualify to exclude other income on Line 28b. There are two parts to the total exclusion. Part I is the unclaimed portion of your prorated pension exclusion, and Part II is a special exclusion for taxpayers who cannot 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 on Line 28a, you may be able to use the unclaimed pension exclusion on Line 28b provided total income from all sources for the entire year before subtracting any pension exclusion was \$100,000 or less;

Part II. If you cannot receive Social Security or Railroad Retirement benefits, but would have been eligible for benefits had you fully participated in either program, you also may be eligible for an additional exclusion, whether or not you used all of your prorated pension exclusion at Line 28a.

NOTE: When you and your spouse file a joint return and only one of you is 62 or older, you can claim the full amount of the prorated exclusion. However, only the income of the one who is 62 or older can 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*.

31.	Total Exemption Amount (See instructions page 26)	31			
32.	Medical Expenses (See Worksheet and Instructions page 26).....	32			
33.	Alimony and separate maintenance payments	33			
34.	Qualified Conservation Contribution	34			
35.	Health Enterprise Zone Deduction	35			
36.	Alternative Business Calculation Adjustment (Schedule NJ-BUS-2, Line 11)	36			
37.	Total Exemptions and Deductions (Add lines 31 through 36)	37			
38.	TAXABLE INCOME (Subtract Line 37 from Line 30, Column A)	38			

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 equals a full month. First, determine the full value of your exemptions as follows:

Line 6 + 7 + 8 + 12 = _____

Line 9 = _____

Line 10 + 11 = _____

Total Exemption Amount (Line 13) _____

Once you have calculated your Total Exemption Amount, use the formula below and then enter the prorated exemption amount on Line 31.

PRORATING THE EXEMPTION ALLOWANCE:

$$\text{Line 13} \times \frac{\text{Months of NJ Nonresidence}}{12} = \text{Exemption Amount}$$

5. Deductions.

(a) *Medical Expenses (Line 32).* You can 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 F 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 33).* You can 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 34).* You can 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 35).* If you provide primary care services in a qualified medical or dental practice you own that is located in or within five miles of a designated Health Enterprise Zone (HEZ), you may be able to deduct a percentage of the net income from that practice. 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 36).* 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 [nonresident return instructions](#) (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.

41.	NEW JERSEY TAX (Multiply amount from Line 39 _____ × _____ % from Line 40)	41		
42.	Sheltered Workshop Tax Credit (Enclose GIT-317. See Instructions page 28).....	42		
43.	Balance of Tax (Subtract Line 42 from Line 41).....	43		

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.

43.	Balance of Tax (Subtract Line 42 from Line 41).....	43		
44.	Gold Star Family Counseling Credit	44		
45.	Balance of Tax After Credits (Subtract Line 44 from Line 43).....	45		

7. Gold Star Family Counseling Credit (Line 44). Enter the amount of credit you can take if you are a mental health care professional who provided counseling through the Gold Star Family Counseling program. If you were a part-year resident, include only the hours of counseling provided through the program while you were a New Jersey resident.

48. Total New Jersey Income Tax Withheld (From enclosed Forms W-2 and 1099)	48			Also enter on line 49: <ul style="list-style-type: none"> • Payments made in connection with sale of NJ real property • Payments by S corporation for nonresident shareholder
49. New Jersey Estimated Tax Payments/Credit from 2017 Return.....	49			
50. Tax paid on your behalf by Partnership(s)	50			
51. EXCESS NJ UI/WF/SWF Withheld (Enclose Form NJ-2450)	51			
52. EXCESS NJ Disability Insurance Withheld (Enclose Form NJ-2450).... Net gains or income from rents, royalties, patents, and copyrights	52			
53. EXCESS NJ Family Leave Insurance Withheld (Enclose Form NJ-2450)	53			
54. Total Payments/Credits (Add Lines 48 through 53).....	54			

8. Tax Withheld/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 nonresident. Some employers will combine wages you earned as a resident and wages you earned as a nonresident on the same W-2. If 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 49.* 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 any amounts paid to qualify for an extension of time to file.

PART II	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.)
	64. Amount reported on Line 15 in Column A required to be allocated	64
	65. Total days in taxable year	65
	66. Deduct nonworking days (Sundays, Saturdays, holidays, sick leave, vacation, etc.).....	66
	67. Total days worked in taxable year (subtract Line 66 from 65)	67
	68. Deduct days worked outside New Jersey	68
	69. Days worked in New Jersey (subtract Line 68 from Line 67)	69
	70. ALLOCATION FORMULA $\frac{\text{(Line 69)}}{\text{(Line 67)}} \times \frac{\text{(Enter amount from Line 64)}}{\text{(Salary earned inside N.J.)}}$ = (Include this amount on Line 15, Col. B)	

9. 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 from New Jersey. For purposes of completing this section, "total days" on Line 65 means the number of days covered by your part-year return. Complete Lines 64 to 70 accordingly.

Check the box at Line 15 if you complete this section.

Example

Part-Year Resident/Part-Year Nonresident

- Arnav Patel, age 35, and Kashvi Patel, age 32, are married and file a joint federal return. They have two dependents: their one-year-old son and Mr. Patel'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;
- The husband worked for the same employer in New Jersey all year; wages for the year were \$72,000;
- The wife's wages for part-time job from September to December were \$3,000;
- The 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. Patel and \$52 for Mrs. Patel;
- They made four estimated tax payments of \$50 each to New Jersey on April 15, June 15, September 15, and January 15 of the following year.

NJ-1040NR 2018 STATE OF NEW JERSEY INCOME TAX—NONRESIDENT RETURN

FOR PRIVACY ACT NOTIFICATION SEE INSTRUCTIONS	Your Social Security Number 999 34 0722	Last Name, First Name, and Initial (Joint filers enter first name and initial of each - Enter spouse/CU partner last name only if different) Patel, Arnav and Kashvi		NJ RESIDENCY STATUS If you were a New Jersey resident for ANY part of the period of New Jersey residency. From 04-01-18 MONTH DAY YEAR To 12-31-18 MONTH DAY YEAR		
	Spouse's/CU Partner's Social Security Number 999 01 3664	Home Address (Number and Street, incl. apt. # or rural route) Change of address <input type="checkbox"/> 123 Elm St.				
	State of Residency (outside NJ) New York	City, Town, Post Office Montclair	State NJ	Zip Code 07042		

FOR PRIVACY ACT NOTIFICATION SEE INSTRUCTIONS	Filing Status (Check only ONE box) 1. <input checked="" type="checkbox"/> Single 2. <input type="checkbox"/> Married/CU Couple, filing joint return 3. <input type="checkbox"/> Married/CU Partner, filing separate return Name and SSN of Spouse/CU Partner 4. <input type="checkbox"/> Head of Household 5. <input type="checkbox"/> Qualifying Widow(er)/Surviving CU Partner	EXEMPTIONS	6. Regular <input checked="" type="checkbox"/> Yourself <input checked="" type="checkbox"/> Spouse/CU Partner <input type="checkbox"/> Domestic Partner	6	2				
			7. Age 65 or over <input type="checkbox"/> Yourself <input type="checkbox"/> Spouse/CU Partner	7					
			8. Blind or Disabled <input type="checkbox"/> Yourself <input type="checkbox"/> Spouse/CU Partner	8					
			9. Veteran Exemption <input type="checkbox"/> Yourself <input type="checkbox"/> Spouse/CU Partner			9			
			10. Number of your qualified dependent children			10	1		
			11. Number of other dependents			11	1		
			12. Dependents attending colleges (See Instructions)	12					
			13. For Line 13a - Add Lines 6, 7, 8, and 12. For Line 13b - Add Lines 10 and 11. For Line 13c - Enter amount from Line 9.	13a	2	13b	2	13c	

DEPENDENT INFORMATION	14. Dependent's Last Name, First Name, Middle Initial	Dependent's Social Security Number	Birth Year
	a Patel, Kabir	999 / 52 / 0222	2017
	b Patel, Myra	999 / 36 / 8819	1951
	c _____	_____ / _____ / _____	_____
	d _____	_____ / _____ / _____	_____

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

Driver's License # (Voluntary)	State	(Column A) AMOUNT OF GROSS INCOME (EVERYWHERE)			(Column B) AMOUNT FROM NEW JERSEY SOURCES		
15. Wages, salaries, tips, and other employee compensation Check box if you completed lines 64 through 70 <input type="checkbox"/>	15	18000	00	15	18000	00	
16. Interest	16	1600	00	16	0		
17. Dividends	17	120	00	17	0		
18. Net profits from business (Schedule NJ-BUS-1, Part I, Line 4)	18			18			
19. Net gains or income from disposition of property (From Line 63)	19	700	00	19	0		
20. Net gains or income from rents, royalties, patents, and copyrights (Schedule NJ-BUS-1, Part II, Line 4)	20			20			
21. Net gambling winnings (See Instructions)	21	75	00	21	0		
22. Pensions, Annuities, and IRA Withdrawals	22			22			
23. Distributive Share of Partnership Income (Schedule NJ-BUS-1, Part III, Line 4)	23			23			
24. Net pro rata share of S Corporation Income (Schedule NJ-BUS-1, Part IV, Line 4)	24			24			
25. Alimony and separate maintenance payments received	25			25			
26. Other - State Nature and Source _____	26			26			
27. TOTAL INCOME (Add Lines 15 through 26)	27	20495	00	27	18000	00	
28a. Pension Exclusion (See Instructions)	28a			28a			
28b. Other Retirement Income Exclusion (See Worksheet and Instructions)	28b			28b			
28c. Total Exclusion Amount (Add Line 28a and Line 28b)	28c			28c			
29. Gross Income (Subtract Line 28c from Line 27)	29	20495	00	29	18000	00	

Name(s) as shown on Form NJ-1040NR Patel, Arnav and Kashvi			Your Social Security Number 999 34 0722		
30. Gross Income (From page 1, Line 29).....	30	20495 00	30	18000	00
31. Total Exemption Amount (See Instructions).....	31	1250 00			
32. Medical Expenses (See Worksheet and Instructions).....	32				
33. Alimony and separate maintenance payments.....	33				
34. Qualified Conservation Contribution.....	34				
35. Health Enterprise Zone Deduction.....	35				
36. Alternative Business Calculation Adjustment (Schedule NJ-BUS-2, Line 11).....	36				
37. Total Exemptions and Deductions (Add Lines 31 through 36).....	37	1250 00			
38. TAXABLE INCOME (Subtract Line 37 from Line 30, Column A).....	38	19245 00			
39. Tax on amount on Line 38 (From Tax Table page 34).....	39	269 00			
40. Income Percentage $\frac{\text{B. (Line 30)}}{\text{A. (Line 30)}} = \frac{87.83}{100} \%$					
41. NEW JERSEY TAX (Multiply amount from Line 39 $\frac{269.00}{100}$ x 87.83% from Line 40)	41		236	00	
42. Sheltered Workshop Tax Credit (Enclose GIT-317. See Instructions).....	42				
43. Balance of Tax (Subtract Line 42 from Line 41).....	43		236	00	
44. Gold Star Family Counseling Credit (See Instructions).....	44				
45. Balance of Tax After Credits (Subtract Line 44 from Line 43).....	45		236	00	
46. Penalty for Underpayment of Estimated Tax. Check box <input type="checkbox"/> if Form NJ-2210 is enclosed.....	46				
47. Total Tax and Penalty (Add Line 45 and Line 46).....	47		236	00	
48. Total New Jersey Income Tax Withheld (From enclosed Forms W-2 and 1099)	48	496	00		
49. New Jersey Estimated Tax Payments/Credit from 2017 return.....	49	50	00		
50. Tax paid on your behalf by Partnership(s).....	50				
51. EXCESS NJ UI/WF/SWF Withheld (Enclose Form NJ-2450).....	51				
52. EXCESS NJ Disability Insurance Withheld (Enclose Form NJ-2450).....	52				
53. EXCESS NJ Family Leave Insurance Withheld (Enclose Form NJ-2450)	53				
54. Total Payments/Credits (Add Lines 48 through 53).....	54		546	00	
55. If Line 54 is LESS THAN Line 47, enter AMOUNT YOU OWE.....	55				
56. If Line 54 is MORE THAN Line 47, enter OVERPAYMENT.....	56		310	00	
57. Deductions from Overpayment on Line 56 that you elect to credit to:					
(A) Your 2019 Tax.....	57A				
(B) N.J. Endangered Wildlife Fund <input type="checkbox"/> \$10, <input type="checkbox"/> \$20, <input type="checkbox"/> Other	57B				
(C) N.J. Children's Trust Fund <input type="checkbox"/> \$10, <input type="checkbox"/> \$20, <input type="checkbox"/> Other	57C				
(D) N.J. Vietnam Veteran's Memorial Fund <input type="checkbox"/> \$10, <input type="checkbox"/> \$20, <input type="checkbox"/> Other	57D				
(E) N.J. Breast Cancer Research Fund <input type="checkbox"/> \$10, <input type="checkbox"/> \$20, <input type="checkbox"/> Other	57E				
(F) U.S.S. N.J. Educational Museum Fund <input type="checkbox"/> \$10, <input type="checkbox"/> \$20, <input type="checkbox"/> Other	57F				
(G) Designated Contribution <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> \$10, <input type="checkbox"/> \$20, <input type="checkbox"/> Other	57G				
58. Total Deductions From Overpayment (Add Lines 57A through 57G).....	58		310	00	
59. REFUND (Amount to be sent to you. Subtract Line 58 from Line 56).....	59				
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 55 in full. Write Social Security number(s) on check or money order and make payable to : State of New Jersey - TGI Division of Taxation Revenue Processing Center PO Box 244 Trenton, NJ, 08646-0244		
SIGN HERE	Your Signature _____ Date _____		Spouse's/CU Partner's Signature (if filing jointly, BOTH must sign) _____		
	If enclosing copy of death certificate for deceased taxpayer, check box (See instructions page 10) <input type="checkbox"/>				
	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 _____			
You may also pay by e-check or credit card.					

PART I	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)	
60.	200 shares ABC Corp.	2/15/17	3/1/18	3500	2800	700	
61.	Capital Gains Distribution					61	
62.	Other Net Gains					62	
63.	Net Gains (Add Lines 48, 49, and 50) (Enter here and on Line 39) (If Loss, enter ZERO)					63	700
PART II	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.)					
64.	Amount reported on Line 15 in Column A required to be allocated					64	
65.	Total days in taxable year.....					65	
66.	Deduct nonworking days (Sundays, Saturdays, holidays, sick leave, vacation, etc.)					66	
67.	Total days worked in taxable year (subtract Line 66 from 65)					67	
68.	Deduct days worked outside New Jersey.....					68	
69.	Days worked in New Jersey (subtract Line 68 from Line 67).....					69	
70.	ALLOCATION FORMULA $\frac{\text{(Line 69)}}{\text{(Line 67)}} \times \frac{\text{(Enter amount from Line 64)}}{\text{(Salary earned inside N.J.)}}$ = _____					(Include this amount on Line 15, Col. B)	
PART III	ALLOCATION OF BUSINESS INCOME IN 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 the number and amount of each item of business income reported in Column A that 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. _____ \$ _____ × _____ % = \$ _____							

2018 NJ-1040
New Jersey Resident
Income Tax Return

Affix preprinted label below ONLY if the information is correct.

For Privacy Act Notification, See Instructions	Your Social Security Number (required) 9 9 9 3 4 0 7 2 2		Last Name, First Name, Initial (Joint Filers enter first name and middle initial of each. Enter spouse's/CU partner's last name ONLY if different.) Patel, Arnav and Kashvi		
	Spouse's/CU Partner's SSN (if filing jointly) 9 9 9 0 1 3 6 6 4		Home Address (Number and Street, including apartment number) 123 Elm St.		
	County/Municipality Code (See Table page 50) 0 7 1 3		City, Town, Post Office Montclair	State NJ	ZIP Code 07042
	Fill in <input type="radio"/> if federal extension filed.	Fill in <input type="radio"/> if the address above is a foreign address.	Fill in <input checked="" type="radio"/> if your address has changed.		

Part-year residents, provide months/days you were a New Jersey resident during 2018:

From: 0 4 0 1 / 1 8 To: 1 2 3 1 / 1 8

Fiscal year filers only:
Enter month of your year end 2019

Filing Status

Fill in only one.

1. Single
2. Married/CU Couple, filing joint return
3. Married/CU Partner, filing separate return [][][][][][][][][]
Enter Spouse's/CU partner's SSN
4. Head of Household
5. Qualifying Widow(er)/Surviving CU Partner
Indicate the year of your spouse's/CU partner's death: 2016 or 2017

Exemptions

Fill in the ovals that apply. You must enter a total in the boxes to the right and complete the calculation.

6. Regular.....	<input checked="" type="radio"/> Self	<input checked="" type="radio"/> Spouse/ CU Partner	<input type="radio"/> Domestic Partner	[2]	x \$1,000 =	<u>2,000</u>
7. Senior 65+ (Born in 1953 or earlier).....	<input type="radio"/> Self	<input type="radio"/> Spouse/CU Partner		[]	x \$1,000 =	<u> </u>
8. Blind/Disabled.....	<input type="radio"/> Self	<input type="radio"/> Spouse/CU Partner		[]	x \$1,000 =	<u> </u>
9. Veteran.....	<input type="radio"/> Self	<input type="radio"/> Spouse/CU Partner		[]	x \$3,000 =	<u> </u>
10. Qualified Dependent Children.....				[1]	x \$1,500 =	<u>1,500</u>
11. Other Dependents.....				[1]	x \$1,500 =	<u>1,500</u>
12. Dependents Attending Colleges (See instructions).....				[][]	x \$1,000 =	<u> </u>
13. Total Exemption Amount (Add totals from the lines at 6 through 12).....				[5] [0] [0] [0] [0] [0]		

14. Dependent Information. Provide the following information for each dependent. Fill in oval only if the dependent does not have health insurance. (See instructions)

Last Name, First Name, Middle Initial	Social Security Number	Birth Year	No Health Insurance
Perry, Kabir	9 9 9 5 0 2 2 2 2	2 0 1 6	<input type="radio"/>
Perry, Myra	9 9 9 3 8 6 8 1 9	1 9 5 0	<input type="radio"/>
			<input type="radio"/>
			<input type="radio"/>

Page 2

15. Wages, salaries, tips, and other employee compensation (State wages from Box 16 of enclosed W-2(s)) (See instructions)	15.					5	7	0	0	0	0	0	0
16a. Taxable interest income (Enclose federal Schedule B if over \$1,500) (See instructions)	16a.					4	8	0	0	0	0	0	0
16b. Tax-exempt interest income (Enclose Schedule) (See instructions) Do not include on Line 16a.....	16b.												
17. Dividends.....	17.					3	6	0	0	0	0		
18. Net profits from business (Schedule NJ-BUS-1, Part I, Line 4) (Enclose federal Schedule C).....	18.												
19. Net gains or income from disposition of property (Schedule NJ-DOP, Line 4).....	19.												
20a. Pensions, Annuities, and IRA Withdrawals (See instructions).....	20a.												
20b. Excludable Pensions, Annuities, and IRA Withdrawals	20b.												
21. Distributive Share of Partnership Income (Schedule NJ-DUG-1, Part II, Line 4) (Enclose Schedule NJK-1 or federal Schedule K-1)	21.												
22. Net pro rata share of S Corporation Income (Schedule NJ-BUS-1, Part III, Line 4) (Enclose Schedule NJ-K-1 or federal Schedule K-1)	22.												
23. Net gains or income from rents, royalties, patents, and copyrights (Schedule NJ-BUS-1, Part IV, Line 4)	23.												
24. Net Gambling Winnings (See instructions).....	24.												
25. Alimony and Separate Maintenance Payments received.....	25.												
26. Other (Enclose documents) (See instructions).....	26.												
27. Total Income (Add Lines 15, 16a, 17 through 20a, and 21 through 26)	27.					6	2	1	6	0	0	0	0
28a. Retirement/Pension Exclusion (See instructions)	28a.												
28b. Other Retirement Income Exclusion (See Worksheet D and instructions page 22).....	28b.												
28c. Total Exclusion Amount (Add Lines 28a and 28b)	28c.												
29. New Jersey Gross Income (Subtract Line 28c from Line 27) (See instructions)	29.					6	2	1	6	0	0	0	0
30. Exemption Amount (Enter amount from Line 13. Part-year residents see instr.)	30.					3	7	5	0	0	0	0	0
31. Medical Expenses (See Worksheet F and instructions page 24).....	31.												
32. Alimony and Separate Maintenance Payments (See instructions)	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 through 35)	36.					3	7	5	0	0	0	0	0
37. Taxable Income (Subtract Line 36 from Line 29).....	37.					5	8	4	1	0	0	0	0
38a. Total Property Taxes (18% of Rent) Paid (See instructions page 25) ...	38a.					1	2	1	5	0	0		
38b. Block <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> Lot <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> Qualifier <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>													
38c. County/Municipality Code <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> Fill in <input type="text"/> if you completed Worksheet G.													
39. Property Tax Deduction (From Worksheet H) (See instructions).....	39.												
40. New Jersey Taxable Income (Subtract Line 39 from Line 37)	40.					5	8	4	1	0	0	0	0

Part-Year Residents

41. Tax on Amount on Line 40 (Tax Table page 52)	41.	<input type="text" value="1"/> <input type="text" value="0"/> <input type="text" value="1"/> <input type="text" value="1"/> <input type="text" value="0"/> <input type="text" value="0"/>
42. Credit For Income Taxes Paid to Other Jurisdictions (Enclose Schedule NJ-COJ) (See instructions)	42.	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
43. Balance of Tax (Subtract Line 42 from Line 41)	43.	<input type="text" value="1"/> <input type="text" value="0"/> <input type="text" value="1"/> <input type="text" value="1"/> <input type="text" value="0"/> <input type="text" value="0"/>
44. Child and Dependent Care Credit (See instructions)	44.	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
Fill in <input type="radio"/> if you are a CU couple claiming the Child and Dependent Care Credit		
45. Balance of Tax (Subtract Line 44 from Line 43)	45.	<input type="text" value="1"/> <input type="text" value="0"/> <input type="text" value="1"/> <input type="text" value="1"/> <input type="text" value="0"/> <input type="text" value="0"/>
46. Sheltered Workshop Tax Credit	46.	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
47. Balance of Tax (Subtract Line 46 from Line 45)	47.	<input type="text" value="1"/> <input type="text" value="0"/> <input type="text" value="1"/> <input type="text" value="1"/> <input type="text" value="0"/> <input type="text" value="0"/>
48. Gold Star Family Counseling Credit (See instructions)	48.	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
49. Balance of Tax After Credits (Subtract Line 48 from Line 47) If zero or less, make no entry	49.	<input type="text" value="1"/> <input type="text" value="0"/> <input type="text" value="1"/> <input type="text" value="1"/> <input type="text" value="0"/> <input type="text" value="0"/>
50. Use Tax Due on Internet, Mail-Order, or Other Out-of-State Purchases (See instructions) If no Use Tax, enter 0.00	50.	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text" value="0"/> <input type="text" value="0"/>
51. Interest on Underpayment of Estimated Tax	51.	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
Fill in <input type="radio"/> if Form NJ-2210 is enclosed		
52. Total Tax Due (Add Lines 49, 50, and 51)	52.	<input type="text" value="1"/> <input type="text" value="0"/> <input type="text" value="1"/> <input type="text" value="1"/> <input type="text" value="0"/> <input type="text" value="0"/>
53. Total New Jersey Income Tax Withheld (Enclose Forms W-2 and 1099)	53.	<input type="text"/> <input type="text"/> <input type="text" value="1"/> <input type="text" value="5"/> <input type="text" value="3"/> <input type="text" value="9"/> <input type="text" value="0"/> <input type="text" value="0"/>
54. Property Tax Credit (See instructions page 25)	54.	<input type="text" value="3"/> <input type="text" value="7"/> <input type="text" value="5"/> <input type="text" value="0"/>
55. New Jersey Estimated Tax Payments/Credit from 2017 tax return	55.	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text" value="1"/> <input type="text" value="5"/> <input type="text" value="0"/> <input type="text" value="0"/> <input type="text" value="0"/>
56. New Jersey Earned Income Tax Credit (See instructions)	56.	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
Fill in <input type="radio"/> if you had the IRS calculate your federal earned income credit		
Fill in <input type="radio"/> if you are a CU couple claiming the NJ Earned Income Tax Credit		
57. Excess New Jersey UI/WF/SWF Withheld (Enclose Form NJ-2450) (See instructions)	57.	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
58. Excess New Jersey Disability Insurance Withheld (Enclose Form NJ-2450) (See instructions)	58.	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
59. Excess New Jersey Family Leave Insurance Withheld (Enclose Form NJ-2450) (See instructions)	59.	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
60. Wounded Warrior Caregivers Credit (See instructions)	60.	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
61. Total Withholdings, Credits, and Payments (Add Lines 53 through 60)	61.	<input type="text"/> <input type="text"/> <input type="text" value="1"/> <input type="text" value="7"/> <input type="text" value="2"/> <input type="text" value="6"/> <input type="text" value="5"/> <input type="text" value="0"/>
62. If Line 61 is less than Line 52, you have tax due. Subtract Line 61 from Line 52 and enter the amount you owe	62.	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
If you owe tax, you can still make a donation on Lines 65 through 72.		
63. If the total on Line 61 is more than Line 52, you have an overpayment. Subtract Line 52 from Line 61 and enter the overpayment	63.	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text" value="7"/> <input type="text" value="1"/> <input type="text" value="5"/> <input type="text" value="5"/> <input type="text" value="0"/>
64. Amount from Line 63 you want to credit to your 2019 tax.	64.	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text" value="2"/> <input type="text" value="0"/> <input type="text" value="0"/> <input type="text" value="0"/> <input type="text" value="0"/>
65. Contribution to N.J. Endangered Wildlife Fund <input type="checkbox"/> \$10 <input type="checkbox"/> \$20 <input type="checkbox"/> Other	65.	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
66. Contribution to N.J. Children's Trust Fund To Prevent Child Abuse <input type="checkbox"/> \$10 <input type="checkbox"/> \$20 <input type="checkbox"/> Other	66.	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
67. Contribution to N.J. Vietnam Veterans' Memorial Fund <input type="checkbox"/> \$10 <input type="checkbox"/> \$20 <input type="checkbox"/> Other	67.	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
68. Contribution to N.J. Breast Cancer Research Fund <input type="checkbox"/> \$10 <input type="checkbox"/> \$20 <input type="checkbox"/> Other	68.	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
69. Contribution to U.S.S. New Jersey Educational Museum Fund <input type="checkbox"/> \$10 <input type="checkbox"/> \$20 <input type="checkbox"/> Other	69.	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>

70. Other Designated Contribution (See instructions)	<input type="checkbox"/> \$10 <input type="checkbox"/> \$20 <input type="checkbox"/> Other	Enter Code <input type="text"/>	70.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
71. Other Designated Contribution (See instructions)	<input type="checkbox"/> \$10 <input type="checkbox"/> \$20 <input type="checkbox"/> Other	Enter Code <input type="text"/>	71.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
72. Other Designated Contribution (See instructions)	<input type="checkbox"/> \$10 <input type="checkbox"/> \$20 <input type="checkbox"/> Other	Enter Code <input type="text"/>	72.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
73. Total Adjustments to Tax Due/Overpayment amount (Add Lines 64 through 72).....			73.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
74. Balance due (Amount you must pay) (Add Line 62 and Line 73).....			74.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Fill in <input type="radio"/> if paying by e-check or credit card							
75. Refund amount (Subtract Line 73 from Line 63).....			75.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

<p>Gubernatorial Elections Fund Do you want to designate \$1 to the Gubernatorial Elections Fund? If joint return, does your spouse want to designate \$1? This does not reduce your refund or increase your balance due.</p>		You Spouse/CU Partner	Yes <input checked="" type="radio"/> No <input type="radio"/> Yes <input checked="" type="radio"/> No <input type="radio"/>
<p>Health Insurance Indicate whether or not you (and your spouse/CU partner or domestic partner) have health insurance coverage on the date you file this return.</p>		You Spouse/CU Partner Domestic Partner	Yes <input checked="" type="radio"/> No <input type="radio"/> Yes <input checked="" type="radio"/> No <input type="radio"/> Yes <input type="radio"/> No <input type="radio"/>

Signature

Under 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 the taxpayer, this declaration is based on all information of which the preparer has any knowledge.

_____ Your Signature	_____ Date	_____ Spouse's/CU Partner's Signature (required if filing jointly)	_____ Date
Driver's License Number (Voluntary) (Instructions page 42) <input type="text"/>			
Fill in <input type="radio"/> if death certificate is enclosed.		Fill in <input type="radio"/> if you do not want a paper form next year.	
<input type="radio"/> I authorize the Division of Taxation to discuss my return and enclosures with my preparer (below).			
Paid Preparer's Signature (Fill in <input type="radio"/> if NJ-1040-O is enclosed)		Federal Identification Number <input type="text"/>	
Firm's Name		Federal Employer Identification Number <input type="text"/>	

Keep a copy of this return and all supporting documents for your records.

Tax Due Address
 Enclose payment along with the NJ-1040-V payment voucher and tax return. Use the labels provided with the envelope and mail to:
 State of New Jersey
 Division of Taxation
 Revenue Processing Center – Payments
 PO Box 111
 Trenton, NJ 08645-0111
 Include Social Security number and make check or money order payable to:
 State of New Jersey – TGI
 You can also make a payment on our website:
 www.njtaxation.org

Refund or No Tax Due Address
 Use the labels provided with the envelope and mail to:
 State of New Jersey
 Division of Taxation
 Revenue Processing Center – Refunds
 PO Box 555
 Trenton, NJ 08647-0555

Worksheet H - Property Tax Deduction/Credit
Review the eligibility requirements on page 26 before completing Worksheet H. Part-year residents, see page 30.

Complete both columns of this worksheet to find out whether the deduction or the credit is better for you.

1. **Property Taxes.** Enter the property taxes from Line 38a, Form NJ-1040.
 Senior Freeze (Property Tax Reimbursement) applicants must use their base year amount. 1. 1,215
(See instructions on page 30.)

2. **Property Tax Deduction.** Is the amount on line 1 of this worksheet \$15,000 or more (\$7,500 or more if you and your spouse file separate returns but maintained the same principal residence)?
 Yes. Enter \$15,000 (\$7,500 if you and your spouse file separate returns but maintained the same principal residence).
 No. Enter the amount from line 1. 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 NJ-COJ and Worksheet I.
 (See instructions on page 32.)

- 3. Taxable Income (From Line 37 of Form NJ-1040)
- 4. Property Tax Deduction (From line 2 above).....
- 5. New Jersey Taxable Income (Subtract line 4 from line 3)
- 6. Tax on line 5 amount (From Tax Table or Tax Rate Schedules).....
- 7. Subtract line 6, column A from line 6, column B

Column A		Column B	
3.	58,410	3.	58,410
4.	1,215	4.	- 0 -
5.	57,195	5.	58,140
6.	981	6.	1,011
		7.	30

8. **Is the line 7 amount \$50 or more** (\$25 if you and your spouse file separate returns but maintained the same principal residence? **Part-year residents**, see page 30 before answering "No.")

- Yes. The Property Tax Deduction is more beneficial for you. Make the following entries on your return.
- | | |
|---------------------|---------------------------|
| <i>Form NJ-1040</i> | <i>Enter amount from:</i> |
| Line 39 | Line 4, column A |
| Line 40 | Line 5, column A |
| Line 41 | Line 6, column A |
| Line 54 | Make no entry |
- No. The Property Tax Credit is more beneficial for you. Make the following entries on your return.
- | | |
|---------------------|---|
| <i>Form NJ-1040</i> | <i>Enter amount from:</i> |
| Line 39 | Make no entry |
| Line 40 | Line 5, column B |
| Line 41 | Line 6, column B |
| Line 54 | \$50 (\$25 if you and your spouse file separate returns but maintained the same principal residence). Part-year residents must prorate this amount. (See instructions on page 30.) |

(Keep for your records)

For More Information

Online

- Division of Taxation [website](#);
- [Email](#) general State tax questions.
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.

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 Information Center. For the address of the center nearest you, visit our [website](#) or call the Automated Tax Information System at 1-800-323-4400.

Forms and Publications

- Visit the Division of Taxation's website for [forms, publications and Tax Guides](#);
- 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.