NJ-165
12-09, R-5

STATE OF NEW JERSEY
Department of the Treasury
Division of Taxation
PO Box 269
Trenton, NJ 08695-0269

EMPLOYEE'S CERTIFICATE OF NONRESIDENCE IN NEW JERSEY

Please Print or Type

First Name	MI	Last Name	Social Security No.

Street Address

City	State	Zip Code

PENNSYLVANIA RESIDENTS

I hereby declare, under penalties of perjury, that I am a resident of the State of Pennsylvania and that, pursuant to a reciprocal agreement existing between that State and the State of New Jersey, I claim exemption from withholding of New Jersey Gross Income Tax on compensation paid to me in the State of New Jersey and authorize my employer to withhold Pennsylvania Personal Income Taxes on my behalf.

Note: If you change your residence from Pennsylvania to any other state, *you must notify* your employer within 10 days.

_____ (Date) _____ (Signature)

MILITARY SPOUSES

Under the Servicemember Civil Relief Act (SCRA), as amended by the Military Spouses Residency Relief Act, you may be exempt from New Jersey income tax on your wages if (i) your spouse is a member of the armed forces present in New Jersey in compliance with military orders; (ii) you are present in New Jersey solely to be with your spouse; and (iii) you maintain your domicile in another state. If you claim exemption under the SCRA, attach a copy of your spousal military identification card to Form NJ-165.

I certify that I am not subject to New Jersey withholding. I meet the conditions set forth under the Servicemember Civil Relief Act, as amended by the Military Spouses Residency Relief Act.

_____ (Date) _____ (Signature)

NEW JERSEY EMPLOYER:

You are required to have a copy of this form on file for each employee receiving compensation paid in New Jersey and who is a resident of Pennsylvania and claims exemption from withholding of New Jersey Gross Income Tax under the reciprocal agreement entered into between New Jersey and Pennsylvania or who claims exemption from withholding of New Jersey Gross Income Tax under the Servicemember Civil Relief Act, as amended by the Military Spouses Residence Relief Act. **Do not forward this Form to the Division of Taxation.**

MAY BE REPRODUCED

DO NOT FORWARD THIS FORM TO THE DIVISION OF TAXATION