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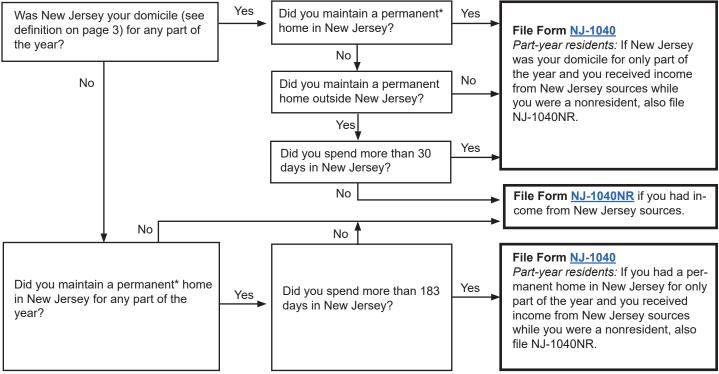
## Do You Have to File a New Jersey Income Tax Return?

You are required to file a return if – your filing status is:	and your gross income from everywhere for the entire year was more than the filing threshold:
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
Also file a return if – • You had New Jersey Income Tax withheld and	

• You paid New Jersey estimated taxes for 2024 and are due a refund.

# Which Form to File

Military personnel and their spouses/civil union partners, see page 31.



\* A home is not permanent if it is maintained only for a temporary period to accomplish a particular purpose (e.g., temporary job assignment). A home used only for vacations is not a permanent home.

**New Jersey Residents Working/Living Abroad.** Use the chart above to determine if you are considered a New Jersey resident for tax purposes. New Jersey residents working or living abroad have the same filing and payment requirements as residents living in New Jersey.

**Part-Year Residents.** There is no part-year resident return. You may have to file both Form NJ-1040 to report income you received for the part of the year you were a resident and Form NJ-1040NR if you had income from New Jersey sources for the part of the year you were a nonresident.

2

# Things to Know Before You Begin Your 2024 NJ-1040NR

Check the following items to avoid mistakes that delay returns and refunds.

# When to File

In general, your New Jersey Income Tax return is due when your federal income tax return is due. If you are a calendar year filer, your 2024 New Jersey Income Tax return is due by April 15, 2025. If you are a fiscal year filer, you must file your return by the 15th day of the fourth month following the close of the fiscal year.

### Postmark Date

All New Jersey Income Tax returns postmarked on or before the due date of the return are considered filed on time. Tax returns postmarked after the due date are considered filed late. If the postmark date on your return is after the due date, the filing date for that return is the date we received your return, not the postmark date.

# **Extension of Time to File**

### There is no extension of time to pay your tax due

- only to file. Penalties and interest will be charged if you pay your tax after April 15, 2025. (Military personnel and civilians providing support to the Armed Forces, see page 31.)

You can receive a six-month extension of time to file if you pay at least 80% of your tax liability (line 42) through withholdings, estimated payments, or other payments by the original due date, and

- You enclose a copy of your federal Application for Automatic Extension, if filed by paper, and check the box at the top of your NJ-1040NR (or enter your confirmation number in the space provided if you filed the extension application online or by phone); or
- You file Form NJ-630, Application for Extension of Time to File New Jersey Gross Income Tax Return, by April 15, 2025. You can also file an extension application <u>online</u> until 11:59 p.m., April 15, 2025.

If you do not meet the requirements for an extension, or you do not file your return by the extended due date, we will deny your extension request and charge penalties and interest from the original due date of the return. (See "Penalties, Interest, and Collection Fees" on page 31.) You will not receive an approved copy of your extension request. We will notify you only if we deny your request, but not until after you actually file your return.

## Filling Out the Form Properly

- Use only a 2024 return for the 2024 Tax Year.
- Use only blue or black ink.
- Enter last name first on the return. This is different from the federal return.
- Use "State Wages" from box 16 of your W-2, not federal wages (box 1).
- Do not use dollar signs or dashes.
- Do not report a loss on Form NJ-1040NR (see page 6).
- To request a refund, you must enter an amount on line 64.

## Rounding

Instead of making dollars-and-cents entries on your return, you can round and use whole dollar amounts. If you round, do so for all lines, and enter "00" after the decimal for cents.

Round amounts of 50 cents or more up to the next whole dollar. For example, \$26.78 becomes \$27.00.

Round amounts of less than 50 cents down to the next whole dollar. For example, \$13.45 becomes \$13.00.

Round the total, not the amounts used to calculate the total. For example, the sum of \$13.45 and \$46.24 is \$59.69, which becomes \$60.00.

## **Terms to Know**

**Domicile.** A 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 return to New Jersey. Your home, whether inside or outside New Jersey, is not permanent if you maintain it only for a temporary period to accomplish a particular purpose (e.g., temporary job assignment). For more information, see publication <u>GIT-6</u>, *Part-Year Residents and Nonresidents*.

**Spouse/Civil Union Partner.** The term 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.

# **Line-by-Line Instructions**

## Name and Address

Print or type your name (last name first), complete address, and ZIP Code in the spaces provided. If you are filing jointly, include your spouse's name. Your refund and next year's form will be sent to the address you provide.

**Change of Address.** Check the "Change of Address" box if your address has changed since you last filed a New Jersey return.

**Foreign Address.** Check the box if your mailing address is outside the United States.

## **Social Security Number**

You must enter your Social Security number in the spaces provided on the return. If you are filing jointly, enter both filers' numbers in the same order as the names.

If you (or your spouse) do not have a Social Security number, contact the Social Security Administration to apply for one. If you are not eligible for a Social Security number, contact the Internal Revenue Service to get an individual taxpayer identification number (ITIN) and enter your ITIN in the spaces provided for your Social Security number. If you (or your spouse) applied for but have not received an ITIN by the return due date, enclose a copy of your federal Form W-7.

## **State of Residency**

Indicate the place outside New Jersey where you lived for the period covered by this return.

# **NJ Residency Status**

If you were a New Jersey resident for any part of the year, list the month, day, and year in the tax year your residency began and the month, day, and year in the tax year it ended. For example, if you moved to New Jersey August 4, 2024, enter 8/4/24 to 12/31/24.

You must file a nonresident return if you received income from a New Jersey source while you were a nonresident and your income for the **entire year** (not just your period of nonresidency) was more than the filing threshold for your filing status (see page 2). Only report income you earned while a nonresident of New Jersey.

You must prorate exemptions, deductions, credits, and the pension/retirement and other retirement income exclusions based on the number of months you were a nonresident. For this calculation, 15 days or more is considered a month. If you received income while you were a resident of New Jersey, you also may need to file a New Jersey resident return, Form NJ-1040.

## Lines 1–5 – Filing Status

In general, you must use the same filing status as you do for federal purposes. Fill in only **one** box.

**Single.** Your filing status is single if you were not married or a partner in a civil union on the last day of the tax year, and you do not qualify to file as head of household or qualifying widow(er)/surviving CU partner.

**Married/Civil Union Couples.** If both you and your spouse were nonresidents for the entire tax year, and only one of you had income from New Jersey sources, that spouse can file a separate New Jersey return even if a joint federal return was filed. The spouse with income from New Jersey sources calculates income and exemptions as if a federal married, filing separate return had been filed. You have the option of filing a joint return, but in that case, your joint income would be reported in column A of Form NJ-1040NR.

If one spouse was a nonresident *during the entire tax year* and the other spouse was a resident during *any part of the tax year*, and both had income from New Jersey sources, they can file separate New Jersey returns (the nonresident files a nonresident return and the resident files a resident return). Each calculates income and exemptions as if a federal married, filing separate return had been filed. You have the option of filing a joint resident return, but in that case, your joint income would be taxed as if you both were residents.

If you are filing separately, enter your spouse's Social Security number in the space provided under line 3.

**Note:** You can file jointly or separately only if you were married or a partner in a civil union on the last day of the tax year. Members of a domestic partnership cannot use the joint or separate filing statuses unless they entered into a legally sanctioned same-sex relationship outside New Jersey.

**Head of Household.** You can use this filing status if you meet the requirements to file as head of household for federal purposes. For more information, visit the IRS <u>website</u>.

Qualifying Widow(er)/Surviving CU Partner. You can use this filing status if your spouse died in 2022 or 2023 and you meet the requirements to file as Qualifying Surviving Spouse for federal purposes. For more information, visit the IRS <u>website</u>.

**Civil Unions.** Partners in a civil union must file their New Jersey Income Tax returns using the same filing statuses

as spouses under New Jersey Gross Income Tax Law. If you are a partner in a civil union, your New Jersey filing status may not match your federal filing status.

For more information, see GIT-4, Filing Status.

# Exemptions

## Line 6 – Regular Exemptions

You can claim a \$1,000 exemption for yourself and your spouse/CU partner (if filing a joint return) or your domestic partner. Check each box that applies. The box for "Yourself" is already checked. Add the number of boxes checked and enter the total in the box on line 6.

**Note:** The domestic partnership must be registered in New Jersey by the last day of the tax year. You can only claim your domestic partner if they do not file a New Jersey return. You must enclose a copy of your Certificate of Domestic Partnership the first time you claim the exemption.

# Line 7 – Age 65 or Older

You can claim an exemption if you were 65 or older on the last day of the tax year (born in 1959 or earlier). If you are filing jointly, your spouse also can take an exemption if they were 65 or older on the last day of the tax year. You **cannot** claim this exemption for your domestic partner or dependents. Check each box that applies. Add the number of boxes checked and enter the total in the box on line 7.

You must enclose proof of age such as a copy of a birth certificate, driver's license, or church records the first time you claim the exemption(s).

# Line 8 – Blind or Disabled

You can claim an exemption if you were blind or disabled on the last day of the tax year. If you are filing jointly, your spouse also can take an exemption if they were blind or disabled on the last day of the tax year. You **cannot** claim this exemption for your domestic partner or dependents. Check each box that applies. Add the number of boxes checked and enter the total in the box on line 8.

You must enclose a copy of the doctor's certificate or other medical records evidencing legal blindness or total and permanent disability the first time you claim the exemption(s).

# Line 9 – Veteran Exemptions

You can claim this exemption if you are a military veteran who was honorably discharged or released under honorable circumstances from active duty any time before the last day of the tax year. If you are filing jointly, your spouse can also take this exemption if they are a military veteran who meets the requirements. You cannot claim this exemption for your domestic partner or dependents. Add the number of boxes checked and enter the total in the box on line 9.

You must provide official documentation showing that you were honorably discharged or released under honorable circumstances from active duty the first time you claim the exemption(s). Your documentation must list your character of service (discharge).

A list of acceptable documentation and ways to submit it is available on our <u>website</u>.

# Line 10 – Qualified Dependent Children

You can claim an exemption for each child who qualifies as your dependent for federal tax purposes. Enter the number of your dependent children on line 10.

# Line 11 – Other Dependents

You can claim an exemption for each other dependent who qualifies as your dependent for federal tax purposes. Enter the number of your other dependents on line 11.

## Line 12 – Dependents Attending College

You can claim an additional exemption for each dependent student if all the requirements below are met. You **cannot** claim this exemption for yourself, your spouse, or your domestic partner.

- Student must be claimed as a dependent on line 10 or 11.
- Student must be under age 22 on the last day of the tax year (born 2003 or later).
- Student must attend full-time. Full-time is determined by the school.
- Student must spend at least some part of each of five calendar months of the tax year at school.
- The educational institution must be an accredited college or post-secondary school, maintain a regular faculty and curriculum, and have a body of students in attendance.
- You must have paid one-half or more of the tuition and maintenance costs for the student. Financial aid received by the student is not calculated into your cost when totaling one-half of your dependent's tuition and maintenance. However, the money earned by students in college work study programs is income and is taken into account.

Enter the number of exemptions for your qualified dependents attending colleges on line 12.

## Line 13a–13c – Totals

Add lines 6, 7, 8, and 12 and enter the total on line 13a.

Add lines 10 and 11 and enter that total on line 13b.

Enter the amount from line 9 on line 13c.

## Line 14 – Dependent Information

Enter the full name, Social Security number, and birth year for each dependent child or other dependent you claimed on line 10 or 11.

Enter the same Social Security number, individual taxpayer identification number (ITIN), or adoption taxpayer identification number (ATIN) for each dependent that you entered on your federal return. If you do not provide a valid Social Security number, ITIN, or ATIN for a dependent, the exemption will be denied.

If you have more than four dependents, enter the information for your first four dependents on the lines provided. Enclose a statement listing the information for your additional dependents.

# **Gubernatorial Elections Fund**

If you would like to designate \$1 to help candidates for Governor pay campaign expenses, check the "Yes" box. If you are filing a joint return, your spouse can also designate \$1 to this fund. Checking the "Yes" box will not reduce your refund or increase the amount you owe.

For more information on the Gubernatorial Public Financing Program, contact the New Jersey Election Law Enforcement Commission at 609-292-8700 or <u>online</u>.

## **Driver's License Number**

Enter your Driver's License or state Non-Driver Identification Card number including the two-letter abbreviation of the issuing state. Providing this information is voluntary. We may use this information to validate your identity in our effort to combat identity theft and fraudulent filing.

# Income Lines 15–27

Gross income means **all** income you received in the form of money, goods, property, and services unless specifically exempt by law.

In column A, you must report income from everywhere, whether from inside or outside New Jersey (worldwide),

that would be taxable if you were a New Jersey resident. If you are filing a joint return, report the income of both spouses in column A, even if only one had income from New Jersey.

In column B, enter your income from New Jersey sources. For every entry in column A, there must be an entry on that line in column B. If none of your income is from New Jersey sources, enter "0" in column B. Your final tax liability is based on the percentage of your income that is from New Jersey sources.

Report all income on the proper lines. For example, do not enter pension income on the wage line.

Accounting Method. Use the same accounting method for New Jersey Income Tax that you used for federal income tax purposes. Income must be recognized and reported in the same period as it is recognized and reported for federal purposes.

**Reporting Losses.** If you have a net loss in any category of income, remember the following:

- You cannot report a loss on your NJ-1040NR (e.g., in parentheses or as a negative number);
- You can net losses with gains in the same category of income. For example, you can subtract gambling losses from gambling winnings during the tax year;
- You cannot apply a net loss in one category of income against income or gains in a different category on your NJ-1040NR. For example, you cannot subtract gambling losses from your wages;
- If you have a net loss in any income category, make no entry on that line of your NJ-1040NR. Do not enter zero. Do not enter the amount of the loss in parentheses or as a negative number;
- No carryback or carryover of losses is allowed when reporting income on your NJ-1040NR.

### **Examples of Taxable Income**

New Jersey taxable income includes:

- Wages and other compensation;
- Interest and dividends (including interest paid on income tax refunds);
- Earnings on nonqualified distributions from (1) qualified tuition program accounts or (2) qualified state 529A Achieving a Better Life Experience program (ABLE) accounts;
- Earnings on nonqualified distributions from NJBEST accounts, and any portion of the distributions that are attributable to contributions previously deducted on a New Jersey Income Tax return;
- Net profits from business, trade, or profession;
- Net gains or income from sale or disposition of property;

- Pensions, annuities, and IRA withdrawals;
- Net distributive share of partnership income;
- Net pro rata share of S corporation income;
- Net rental, royalty, and copyright income;
- Net gambling winnings, including New Jersey Lottery winnings from prize amounts over \$10,000;
- Alimony;
- Estate and trust income;
- Income in respect of a decedent;
- Prizes and awards, including scholarships and fellowships (unless they satisfy the conditions on page 18);
- Value of residence provided by employer;
- Fees for services rendered, including jury duty.

New Jersey taxable income also includes the following that are not subject to federal income tax:

- Interest from obligations of states and their political subdivisions, other than New Jersey and its political subdivisions;
- Income earned by a resident from foreign employment;
- Certain contributions to pensions and tax-deferred annuities;
- Employee contributions to federal Thrift Savings Funds, 403(b), 457, SEP, or any other type of retirement plan other than 401(k) Plans.

## Examples of Exempt (Nonreportable) Income

Do not include the following income when determining if you must file a return. These items should not appear anywhere on your nonresident return.

- Federal Social Security
- Railroad Retirement (Tier 1 and Tier 2)
- United States military pensions and survivor's benefit payments
- Life insurance proceeds received because of a person's death
- Employee's death benefits
- · Permanent and total disability, including VA benefits
- Temporary disability received from the State of New Jersey or as third-party sick pay
- Workers' Compensation
- Election worker compensation
- Gifts and inheritances
- Qualifying scholarships or fellowship grants
- New Jersey Lottery winnings from prizes in the amount of \$10,000 or less
- Unemployment Compensation received from the state (but not supplemental unemployment benefit payments)

- Family Leave Insurance (FLI) benefits
- Interest and capital gains from (1) obligations of the State of New Jersey or any of its political subdivisions; or (2) direct federal obligations exempt under law, such as U.S. Savings Bonds and Treasury Bills, Notes, and Bonds
- Distributions paid by mutual funds to the extent the distributions are attributable to interest earned on federal obligations
- Certain distributions from New Jersey qualified investment funds
- Earnings on qualified distributions from (1) qualified tuition program accounts or (2) qualified state 529A Achieving a Better Life Experience program (ABLE) accounts
- Qualified distributions from NJBEST accounts
- Employer and employee contributions to 401(k) Plans up to the federal limit (but not federal Thrift Savings Funds)
- Some benefits received from certain employerprovided cafeteria plans (but not salary reduction or premium conversion plans). See Technical Bulletin <u>TB-39</u>.
- Benefits received from certain employer-provided commuter transportation benefit plans (but not salary reduction plans). See Technical Bulletin <u>TB-24(R)</u>.
- Contributions to and distributions from Archer MSAs if they are excluded for federal income tax purposes
- Direct payments and benefits received under homeless persons assistance programs
- Income Tax refunds (New Jersey, federal, and other jurisdictions) but not interest paid on the refunds
- Middle-Class Tax Rebates
- Paycheck Protection Program (PPP) loan amounts forgiven through the federal CARES Act or federal Paycheck Protection Program
- Economic Impact Payments (stimulus payments)
- Welfare
- Child support
- Amounts paid as reparations or restitution to Nazi Holocaust victims
- Assistance from a charitable organization, whether in the form of cash or property
- Cancellation of debt
- Amounts received as damages for wrongful imprisonment
- Qualified disaster relief payments excluded under IRC §139
- Payments from the September 11th Victim Compensation Fund

- Difficulty of Care payments
- Amount received from the ITIN Holders Direct Assistance program

## Line 15 – Wages, Salaries, Tips, etc. COLUMN A

Enter the total of State wages, salaries, tips, bonuses, commissions, etc., from **all** employment both inside and outside New Jersey. Take the amount from box 16 of your W-2 (see sample below). Include all payments whether in cash, benefits, or property.

If you were employed outside New Jersey, you may need to adjust your wages to reflect New Jersey tax law. For example, if you had a Section 125 cafeteria plan that is taxable for New Jersey purposes but is not included in box 16 of your W-2, you must add that amount back into your State wages.

Nonresident servicepersons, see page 31.

**Retirement Plans.** Under New Jersey law, contributions to retirement plans (other than 401(k) Plans) are included in State wages on the W-2 in the year the wages are earned. This may cause your State wages (box 16) to be higher than your federal wages (box 1).

**Meals and/or Lodging.** You can exclude meals and/or lodging reported as wages on your W-2 if:

- 1. The meals and/or lodging were provided on the business premises of your employer; and
- 2. The meals and/or lodging were provided for the convenience of your employer; and

#### For lodging only:

3. You were required to accept the lodging as a condition of your employment.

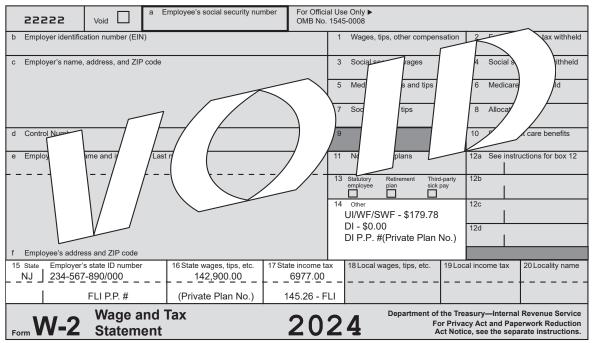
If you exclude the value of meals and/or lodging from your wages, you **must** enclose a signed statement explaining how you met these conditions. If you do not enclose the statement, your wages will be changed back to the full amount shown on your W-2.

New Jersey State Police officers **cannot** exclude food and maintenance payments received as part of their union contract. These payments do not meet the criteria above.

**Employee Business Expenses.** Employee business expenses are **not** deductible for New Jersey tax purposes. However, you can exclude reimbursements for employee business expenses reported as wages on your W-2 if:

- 1. The reimbursements are for job-related expenses;
- 2. You are required to and do account for these expenses to your employer; and
- 3. You are reimbursed by your employer in the exact amount of the allowable expenses.

If you received excludable reimbursements for employee business expenses that were included in wages on your



Sample W-2 (This form is for illustration only and is not reproducible.)

W-2, enclose a statement explaining the amount you are excluding and your reasons. Also, enclose a copy of your federal Form 2106.

**Federal Statutory Employees.** If you are considered a "statutory employee" for federal tax purposes, you cannot deduct your business expenses unless you are self-employed or an independent contractor under New Jersey law. The federal label of "statutory employee" has no meaning for New Jersey tax purposes. Business expenses can only be deducted from the business income of a self-employed individual. See the instructions for Schedule NJ-BUS-1, Part I (Net Profits From Business) on page 15.

**Moving Expenses.** Moving expenses are **not** deductible for New Jersey Income Tax purposes.

You can, however, exclude reimbursements for the following moving expenses if you met the federal requirements to claim moving expenses that were in effect on December 31, 2017, **and** the expenses were included in wages on your W-2:

- 1. The cost of moving your household goods and personal effects from the old home to the new home.
- 2. The actual expenses you incurred for traveling, meals, and lodging when moving yourself and your family from your old home to your new home.

Reimbursements for any other moving expense cannot be excluded from income.

If you received excludable reimbursements for moving expenses that were included in wages on your W-2, enclose a statement explaining the amount you are excluding and your reasons.

**Compensation for Injuries or Sickness.** Certain amounts received for personal injuries or sickness are not subject to tax. You can exclude such amounts included as wages on your W-2 if:

- 1. The payments were compensation for wage loss that resulted from absence due to your injury or sickness; and
- 2. The payments were due and payable under an enforceable contractual obligation under the plan; and
- 3. The payments were not related to sick leave wage continuation, which is largely discretionary and payments are made regardless of the reason for absence from work.

If such payments are included in wages on your W-2, enclose Form NJ-2440.



You must enclose all W-2s with your tax return. Do not attach them to your return.

#### COLUMN B

Enter the portion of your wages, salaries, etc., that comes from New Jersey sources. If zero, enter "0."

Pennsylvania residents, see page 32. Nonresident servicepersons and nonmilitary spouses of military personnel, see page 31.

If you had wage/salary income earned partly inside and partly outside New Jersey, and you cannot easily determine the amount of income from New Jersey, see Part II on page 29.

New Jersey imposes a convenience of the employer test for residents of states that impose a similar test. Under the convenience rule, a nonresident's wage/salary income from a New Jersey employer is taxable to New Jersey if they are working from an out-of-State location for their own convenience and not for the necessity of the employer. In this case, you must report the full amount of the wage/ salary income in column B. Do not complete Part II. More information is available on our <u>website</u>.

Check the box at line 15 if you complete lines 69–75 (Part II, Allocation of Wage and Salary Income Earned Partly Inside and Outside New Jersey).

Do not use Part II if your wage/salary income is based on volume (the amount of sales or amount of business transacted). Instead, use the following formula:

 $\frac{\text{NJ Vol.}}{\text{Total Vol.}} \times \text{Vol. Income} = \text{line 15, col. B}$ 

The location where the services or sales were actually performed is the deciding factor when determining where the business was transacted. Enclose an explanation of how you calculated the amount of wage/salary income.

**Part-Year Nonresidents.** Enter in column A the portion of your wages earned while you were a nonresident. Include wages from sources both inside and outside New Jersey.

**Column B.** Enter in column B the portion of your wages from New Jersey sources earned while you were a non-resident (unless you were a Pennsylvania resident).

## Line 16 – Taxable Interest Income COLUMN A

Enter all of your reportable interest from sources both inside and outside New Jersey.

Common sources of reportable interest:

- Banks;
- Savings and loan associations;

- Credit unions;
- Savings accounts;
- Checking accounts;
- Bonds and notes;
- Certificate of deposit;
- Life insurance dividends;
- Earnings on nongualified distributions from gualified tuition program accounts including NJBEST (New Jersey Better Educational Savings Trust program) accounts;
- · Earnings on nonqualified distributions from qualified state 529A ABLE (Achieving a Better Life Experience) accounts;
- · Distributions from Coverdell education savings accounts (ESAs), but only the earnings portion;
- Ginnie Maes, Fannie Maes, Freddie Macs;
- Repurchase agreements;
- Obligations of states and their political subdivisions, other than New Jersey;
- Grantor trusts;
- Any other interest not specifically exempt.

Do not include on this line:

- Interest that was earned and paid to a sole proprietorship, a partnership, or an S corporation. Report on Schedule NJ-BUS-1. Note: If you received a Form 1099 from a partnership or an S corporation for interest paid or deemed to have been paid to you, you must include that interest on line 16, column A;
- · Interest that was earned and paid to an estate or trust (other than a grantor trust). Report on line 26.

Forfeiture Penalty for Early Withdrawal. If you incur a penalty by withdrawing a time deposit early, you can subtract the amount of the penalty from your interest income.



Enclose If line 16, column A is more than \$1,500, enclose a copy of Schedule B, federal

Tax-Exempt Interest Income. Do not report tax-exempt interest on line 16. For more information on tax-exempt interest income and New Jersey qualified investment funds, see GIT-5, Nontaxable Investment Income.

Part-Year Nonresidents. Include only the interest you received while you were a nonresident of New Jersey.

### COLUMN B

Do not report interest from personal accounts. Only report on line 16, column B interest received as a result of a business or profession carried on in New Jersey and not reportable as net profits from business, distributive share of partnership income, net income from estates or trusts, or net pro rata share of S corporation income. (See instructions for line 16, column A.)

# Line 17 – Dividends

## COLUMN A

Enter the dividends you received from investments (e.g., from stocks, mutual funds) or other income-producing activities that do not constitute a trade or business. The total taxable dividends received, regardless of where earned, must be included.

Taxpayers, including partners in a partnership and shareholders of an S corporation, report global intangible low-taxed income (GILTI) as dividend income when the income is actually distributed from earnings and profits For more information, see IRC §951A: Reporting and Payment/Pass-through Entities.

### Do not include on this line:

- · Dividends that were earned and paid to a sole proprietorship, a partnership, or an S corporation. Report on Schedule NJ-BUS-1. For more information on reporting partnership or S corporation income, see GIT-9P, Partnership Income, or GIT-9S, Income From S Corporations;
- Dividends that were earned and paid to an estate or trust (other than a grantor trust). Report on line 26.

Capital Gains Distributions. Do not report capital gains distributions you received from mutual funds or other regulated investment companies on this line. Report this income on Part I. line 66.

Tax-Free Distributions. A distribution that is a return of your investment or capital and does not come from earnings or profits is a nontaxable capital or tax-free distribution. These distributions reduce the basis of the stock or investment and are not taxable until your investment is fully recovered.

Insurance Premiums. Dividends you received from insurance companies are not reportable unless the amount you received is more than the premiums paid. Any interest from accumulated insurance dividends is reportable, and you must include it on line 16, column A.

Part-Year Nonresidents. Include only the dividends you received while you were a nonresident of New Jersey.

### COLUMN B

#### Do not report dividends from personally held

**securities.** Only report on line 17, column B dividends received as a result of a business or profession carried on in New Jersey and not reportable as net profits from business, distributive share of partnership income, net income from estates or trusts, or net pro rata share of S corporation income. (See instructions for line 17, column A.)

# Line 18 – Net Profits From Business

Complete Part I of Schedule NJ-BUS-1 and enter on line 18, column A, the amount from line 4 of Part I. If the amount on line 4 is a loss, enter "0" on line 18, column A. See instructions on page 15.

Enclose Schedule NJ-BUS-1 and a copy of the federal Schedule C (or C-EZ or F) for each business with your return.

#### COLUMN B

Enter the portion of your business income that comes from New Jersey sources. If zero, enter "0." If you carry on business both inside and outside New Jersey, you must complete and enclose Form <u>NJ-NR-A</u> for each business.

Do not include in column B net profits (or losses) that you received from a business entity located in New Jersey if the business entity's only activity is the purchase, holding, or sale of intangible personal property (e.g., securities, commodities) that is not held for sale to customers. You must include those net profits in column A.

## Line 19 – Net Gains or Income From Disposition of Property

#### COLUMN A

Complete Part I and enter the amount from line 68. If the amount on line 68 is zero, enter "0" on line 19.

#### Do not include in Part I:

- Gains/losses from the disposition of property owned by a sole proprietorship, a partnership, or an S corporation. Report on Schedule NJ-BUS-1;
- Gains/losses from the disposition of property owned by an estate or trust (other than a grantor trust). Report on line 26.

#### COLUMN B

Enter your net gains or income from New Jersey sources. If zero, enter "0."

## Line 20 – Net Gains or Income From Rents, Royalties, Patents, and Copyrights COLUMN A

Complete Part II of Schedule NJ-BUS-1 and enter on line 20 the amount from line 4 of Part II. If the net amount is a loss, enter "0" on line 20, column A. See instructions on page 16.

Enclose

Enclose Schedule NJ-BUS-1 with your return.

### COLUMN B

Enter your net gains or income from New Jersey sources. If zero, enter "0."

# Line 21 – Net Gambling Winnings

#### COLUMN A

Enter your net gambling winnings from both inside and outside New Jersey. You can subtract gambling or lottery losses from your winnings that occur in the same year. If the net amount is zero or less, enter "0." If you net gambling winnings with gambling losses, include a statement to that effect.

Common types of gambling winnings include:

- All casino and track betting;
- New Jersey Lottery winnings (only individual prizes exceeding \$10,000);
- Any multistate lottery in which New Jersey participates (Mega Millions, Powerball), but only individual prizes exceeding \$10,000;
- All out-of-State lottery winnings regardless of amount;
- Bingo winnings.

If you net gambling winnings with gambling losses, you may be required to substantiate the losses used to offset your winnings. Acceptable proof of losses includes:

- Casino win/loss statements;
- Daily log or journal of wins and losses;
- Canceled checks:
- Losing racetrack pari-mutuel tickets;
- Losing lottery tickets.

For more information, see Technical Bulletin TB-20(R).

**Part-Year Nonresidents.** Include only amounts you received while you were a nonresident of New Jersey.

#### COLUMN B

Enter your net gambling winnings from New Jersey sources. Gambling losses from sources outside New

Jersey cannot be used to offset gambling winnings from New Jersey sources. If zero, enter "0."

# Line 22 – Taxable Pensions, Annuities, and IRA Distributions/Withdrawals

#### COLUMN A

Retirement income such as pensions, annuities, and certain IRA withdrawals is reportable on your New Jersey return. The New Jersey reportable amount may be different from the federal taxable amount. Enter the reportable amount on line 22, column A.

Common types of taxable retirement income:

- Pensions from the private sector;
- Federal, state, and local government, and teachers' pensions;
- Keogh Plan distributions;
- 401(k) Plan distributions;
- Early retirement benefits;
- Amounts reported as pension on Schedule NJK-1, Partnership Return Form NJ-1065;
- Civil Service pensions and annuities, even if based on credit for military service. These are received from the U.S. Office of Personnel Management.

Common types of nonreportable retirement income (do not report on this return):

- Social Security benefits;
- Railroad Retirement benefits;
- Public or private disability pension benefits until the year you turn 65. Beginning with the year you turn 65, the benefits are treated as ordinary pension income;
- U.S. Military pensions and survivor's benefit payments (Most are received from the U.S. Department of Finance and Accounting Service.)

**Part-Year Nonresidents.** Include only the reportable amounts you received while you were a nonresident of New Jersey.

#### **Types of Retirement Plans**

Retirement plans are either noncontributory or contributory.

**Noncontributory.** You made no contributions to your plan. Amounts you receive from these plans are fully reportable. Enter the amount from your 1099-R on line 22, column A.

### Worksheet A Which Pension Method to Use

	t of pension you will receive during the first three years (36 months) from	
the date	e of the first payment	1
2. Your co	ontributions to the plan	2
3. Subtrac	ct line 2 from line 1	3
(a) If li	ine 3 is "0" or more, <i>and</i> both you and your employer contributed to the plan, you car	n use the Three-Year Rule Method.
(b) If li	ine 3 is less than "0," or your employer did not contribute to the plan, you must use th	he <b>General Rule Method.</b>
	(Keep for your records)	

### Worksheet B General Rule Method

1.	Your previously taxed contributions to the plan	1.	
	Expected return on contract*		
	Percentage excludable (Divide line 1 by line 2)		
4.	Amount received this year	4.	
5.	Amount excludable (Multiply line 4 by line 3)	5.	
6.	Reportable amount (Subtract line 5 from line 4. Enter here and on line 22, column A, Form NJ-1040NR	6.	

\*The expected return on the contract is the amount receivable. If life expectancy is a factor under your plan, you must use federal actuarial tables to calculate the expected return. The federal actuarial tables are contained in the Internal Revenue Service's Publication 939, *General Rule for Pensions and Annuities*. Contact the IRS for this publication. If life expectancy is not a factor under your plan, the expected return is found by totaling the amounts to be received.

#### (Keep for your records)

## Worksheet C IRA Withdrawals

ite Withdrawais
Part I – Calculating Taxable Amounts
1. Value of IRA on 12/31/24.
Include contributions made for the tax year from 1/1/25 – 4/15/251.
2. Total distributions from IRA during the tax year. Do not include tax-free rollovers 2.
3. Total Value of IRA. Add lines 1 and 2
Unrecovered Contributions:
Complete <b>either</b> line 4a or 4b. Then continue with line 5. 4a. <b>First year of withdrawal from IRA:</b>
Enter the total of IRA contributions that were previously taxed
4b. After first year of withdrawal from IRA:
Complete Part II. Enter amount of unrecovered contributions from line 144b.
5. Accumulated earnings in IRA on 12/31/24. Subtract either line 4a or 4b from line 3
6. Divide line 5 by line 3. (Enter the result as a decimal.)6.
7. <b>Taxable portion of this year's withdrawal.</b> Multiply line 2 by decimal amount on
line 6. Enter here and on line 22, column A, Form NJ-1040NR7.
Part II – Unrecovered Contributions (For Second and Later Years) See Part III if you did not complete Worksheet C in prior years.
8. Last year's unrecovered contributions. From line 4 of last year's Worksheet C8.
9. Amount withdrawn last year. From line 2 of last year's Worksheet C9.
10. Taxable portion of last year's withdrawal. From line 7 of last year's Worksheet C 10.
11. Contributions recovered last year. Subtract line 10 from line 9
12. This year's unrecovered contributions. Subtract line 11 from line 812.
13. Contributions to IRA during current tax year. Do not include tax-free rollovers13.
14. Total unrecovered contributions. Add lines 12 and 13. Enter here and on line 4b14.
Part III – Unrecovered Contributions (For Second and Later Years)         Complete this section only if you did not complete Worksheet C in prior years.         Calculate the amount of unrecovered contributions as follows:
15. Total amount of withdrawals made from the IRA in previous years
16. Total of previous year withdrawal(s) already reported as income on prior
New Jersey tax returns
17. Contributions already recovered. Subtract line 16 from line 1517.
18. Unrecovered contributions. Subtract line 17 from the total amount of
contributions made to the IRA. Enter here and on line 4b
(Keep for your records)

**Contributory (Other Than IRAs).** You made contributions to your plan. Contributions are usually made through payroll deductions and, in general, are taxed when they are made. Contributions made to a retirement plan (other than a 401(k) Plan) outside New Jersey are considered to have been previously taxed. These plans also may include employer contributions and earnings, which have not been taxed.

Since you have already been taxed on your contributions, you must determine the portion of your distribution that is reportable. There are two methods of calculating the reportable amount: Three-Year Rule Method and General Rule Method. To determine which method to use, complete Worksheet A on page 12 the year you begin receiving pension and annuity payments.

**Note:** If you received a distribution from a 401(k) Plan, do not complete Worksheet A. See the section on 401(k) Plans below. If you made a withdrawal from an IRA, do not complete Worksheet A or B. Instead, complete Worksheet C. See the section on IRAs below.

**Three-Year Rule Method.** Use this method if you will recover all your contributions within 36 months from the date you receive your first payment from the plan, and both you and your employer contributed to the plan.

Do not report pension and annuity payments as income on line 22 until you have recovered all of your contributions. Once you have recovered your contributions, the payments you receive are fully reportable and must be entered on line 22, column A.

**General Rule Method.** You must use this method if you will not recover your contributions within 36 months from the date you receive your first payment from the plan *or* if your employer did not contribute to the plan. Part of your pension is excludable and part is reportable every year. The excludable amount represents your contributions. Complete Worksheet B in the year you receive your first payment from the plan and keep it for your records. You will need it for calculations in future years. Recalculate the percentage on line 3 of Worksheet B only if your annual pension payments decrease.

### Lump-Sum Distributions and Rollovers

When you receive a lump-sum distribution of the entire balance from a qualified employee pension, annuity, profit-sharing, or other plan, any amount that exceeds your previously taxed contributions must be included in your income in the year received. New Jersey has no provision for income averaging of lump-sum distributions. Enter the reportable amount on line 22, column A.

If you roll over a lump-sum distribution from an IRA or a qualified employee pension or annuity plan into an IRA

or other eligible plan, do not report the rollover on line 22 if it qualifies for deferral for federal tax purposes. The amount rolled over (minus previously taxed contributions) will be reportable when it is withdrawn.

### 401(k) Plans

- Contributions made on or after January 1, 1984, were not taxed when they were made. If all of your contributions were made on or after that date, your distributions are fully reportable unless your contributions exceeded the federal limit. If your contributions exceeded the federal limit, you must calculate the reportable portion of your distributions using one of the methods described under contributory plans.
- 2. Contributions made before January 1, 1984, were taxed when they were made. If you made contributions before that date, you must calculate the reportable portion of your distributions using one of the methods described under contributory plans.

For more information on pension and annuity income, see <u>GIT-1 & 2</u>, *Retirement Income*.

### IRAs

Your IRA consists of contributions, earnings, and certain amounts rolled over from pension plans. In general, your contributions were taxed when they were made and are not reportable to New Jersey when you make a withdrawal. All the earnings and any amounts rolled over taxfree are reportable when withdrawn.

Use Worksheet C to calculate the reportable portion of your IRA withdrawal. If you made withdrawals from multiple IRAs, you can use a separate worksheet for each or combine all IRAs on one worksheet.

**Lump-Sum Withdrawal.** If you withdraw the total amount from an IRA, all the earnings and any amounts rolled over tax-free are reportable. You must report these amounts in the year you make the withdrawal.

**Periodic Withdrawals.** If you make withdrawals over a period of years, the part of the annual distribution that represents earnings is reportable. The amount reportable for New Jersey purposes may be different from the amount you report on your federal return.

For more information on IRA withdrawals, see <u>GIT-1 & 2</u>, *Retirement Income.* 

### **Roth IRAs**

Your contributions to a Roth IRA are reportable as part of your income when they are made. Distributions from a Roth IRA that meet the requirements of a qualified distribution are excludable. Do not include qualified distributions on Form NJ-1040NR. If you received a nonqualified distribution, you must report the earnings on line 22, column A. A distribution that is considered nonqualified for federal purposes is also considered nonqualified for New Jersey purposes.

If you converted an existing IRA to a rollover Roth IRA during Tax Year 2024, any amount from the existing IRA that would be reportable if withdrawn must be included on line 22, column A.

For more information on Roth IRAs, see Technical Bulletin <u>TB-44</u>.

#### COLUMN B

You will not enter an amount on line 22, column B because pension, annuity, and IRA withdrawal income is not taxable to nonresidents.

# Line 23 – Distributive Share of Partnership Income

#### COLUMN A

Complete Part III of Schedule NJ-BUS-1 and enter on line 23, column A, the amount from line 4 of Part III. If the amount on line 4 is a loss, enter "0" on line 23, column A. See instructions on page 17.



Enclose Schedule NJ-BUS-1 and a copy of Schedule NJK-1, Form NJ-1065, for each partnership with your return. If you

did not receive a Schedule NJK-1, enclose a copy of the federal Schedule K-1.

#### COLUMN B

Enter the portion of the partnership income that comes from New Jersey sources. If zero, enter "0."

Do not include in column B distributive share of partnership income that you received from a partnership, LLP, or LLC located in New Jersey if the business entity's only activity is the purchase, holding, or sale of intangible personal property, such as commodities or securities, and such intangible personal property is not held for sale to customers. You must include such partnership income in column A.

# Line 24 – Net Pro Rata Share of S Corporation Income

#### COLUMN A

Complete Part IV of Schedule NJ-BUS-1 and enter on line 24, column A, the amount from line 4 of Part IV. If the amount on line 4 is a loss, enter "0" on line 24, column A. See instructions on page 17.

Enclose Schedule NJ-BUS-1 and a copy of Schedule NJ-K-1, Form CBT-100S, for each S corporation with your return. If you did not receive a Schedule NJ-K-1, enclose a copy of the federal Schedule K-1.

#### COLUMN B

Enter the portion of the net pro rata share of S corporation income that comes from New Jersey sources. If zero, enter "0."

# Schedule NJ-BUS-1 Business Income Summary Schedule

## Part I – Net Profits From Business

Report the net profits or loss from your business, trade, or profession.

Make the following adjustments to your federal Schedule C (or C-EZ or F):

- 1. Add any amount you deducted for taxes based on income.
- 2. Subtract interest you reported on federal Schedule C (or C-EZ or F) that is exempt for New Jersey purposes but taxable for federal purposes.
- 3. Add interest not reported on federal Schedule C (or C-EZ or F) from states or political subdivisions outside New Jersey that is exempt for federal purposes.
- 4. Deduct meal and entertainment expenses that constitute ordinary expenses incurred in the conduct of a trade or business but that were not allowed on the federal return.
- 5. Deduct your qualified contributions to a self-employed 401(k) Plan. Contributions that exceeded the federal limits are not deductible for New Jersey purposes.
- 6. Add interest and dividends derived in the conduct of a trade or business.
- 7. Add or subtract income or losses derived in the conduct of a trade or business from rentals, royalties, patents, or copyrights.
- 8. Add or subtract gains or losses from the sale, exchange, or other disposition of the trade or business's property.

- 9. Add or subtract the net adjustment from the Gross Income Tax Depreciation Adjustment Worksheet GIT-DEP, Part I, line 7.
- 10. Cannabis licensees: Deduct expenses that would have been eligible to be claimed as a deduction for federal purposes but were disallowed because cannabis is a controlled substance under federal law.

If you are a sole proprietor who provides 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 on line 34. See Technical Bulletin <u>TB-56</u> for eligibility requirements and instructions for calculating the HEZ deduction.

### Lines 1–3

For each business, enter the following information. If you need more space, enclose a statement with the return listing any additional businesses and the related profit or loss.

- Business name as listed on Schedule C, C-EZ, or F
- Social Security number or federal employer identification number (EIN)
- Profit or (loss) as adjusted for New Jersey purposes

### Line 4

Add the amounts in the Profit or (Loss) column and enter the total on line 4, netting profits with losses. Enter this amount on line 18, column A. If the netted amount is a loss, make no entry on line 18, column A. On line 18, column B, enter the portion of this amount that is from New Jersey sources.

Part-Year Nonresidents. Include only the amounts you received while you were a nonresident of New Jersey.

## Part II – Net Gains or Income From Rents, Royalties, Patents, and Copyrights

Report your net gains or income less net losses from rents, royalties, patents, and copyrights.

**Depreciation and Expense Deduction.** New Jersey and federal depreciation and expense deduction limits are different. You may need to make adjustments to your federal basis for assets placed in service on or after January 1, 2004. Complete the Gross Income Tax Depreciation Adjustment Worksheet GIT-DEP to calculate the adjustment.

**Passive Losses.** There is no distinction between active and passive losses for New Jersey purposes. You cannot carry back or carry forward such losses when reporting income on Form NJ-1040NR. You can deduct federal passive losses in full in the year incurred against any gain within the same category of income.

#### Do not include in Part II:

- Gains/losses from rents, royalties, patents, and copyrights from property owned by a sole proprietorship, a partnership, or an S corporation. Report in Parts I, III, and/or IV of Schedule NJ-BUS-1;
- Gains/losses from rents, royalties, patents, and copyrights from property owned by an estate or trust (other than a grantor trust). Report on line 26.

### Lines 1–3

For each source of income or loss, enter the following information. If you need more space, enclose a statement with the return listing any additional property and income or loss.

- Property name or description. For rental real estate, enter the physical address of the property
- Social Security number or federal employer identification number (EIN)
- Type of property. Enter the following number that corresponds with the type of property:
  - 1. Rental real estate
  - 2. Royalties
  - 3. Patents
  - 4. Copyrights
- Gain or (loss) from each type of property

## Line 4

Add the amounts in the Income or (Loss) column and enter the total on line 4, netting gains with losses. Enter this amount on line 20, column A, Form NJ-1040NR. If the netted amount is a loss, enter "0" on line 20, column A. On line 20, column B, enter the portion of this amount that is from New Jersey sources.

Part-Year Nonresidents. Include only the amounts you received while you were a nonresident of New Jersey.

# Part III – Distributive Share of Partnership Income

Report your share of income or loss from partnership(s), whether or not the income was actually distributed.

## Lines 1–3

For each partnership, enter the following information. If you need more space, enclose a statement with the return listing any additional partnerships and the related income or loss.

- Partnership name as listed on the Schedule NJK-1 (or federal Schedule K-1)
- Federal employer identification number (EIN)
- Your share of partnership income or (loss) as reported on the Schedule NJK-1 (column A of the line labeled Distributive Share of Partnership Income). If you did not receive an NJK-1, you must enclose a copy of the federal Schedule K-1 and complete Reconciliation Worksheet A in <u>GIT-9P</u>, *Partnership Income*
- Total amount of New Jersey Income Tax paid on your behalf by partnership(s) as reported on Schedule NJK-1, line 1, Part III, nonresident partner's share of New Jersey tax
- Your share of Pass-Through Business Alternative Income Tax as reported on Schedule PTE-K-1 or Schedule NJK-1 received from the partnership

## Line 4

Add the amounts in the Share of Partnership Income or (Loss) column and enter the total on line 4, netting income with losses. Enter this amount on line 23, column A, Form NJ-1040NR. If the netted amount is a loss, enter "0" on line 23, column A. On line 23, column B, enter the portion of this amount that is from New Jersey sources.

## Line 5

Add the amounts in the Share of tax paid on your behalf by Partnerships column and enter the total. Include this amount on line 52, Form NJ-1040NR. See the instructions for line 52.

## Line 6

Add the amounts in the Share of Pass-Through Business Alternative Income Tax column and enter the total. Include this amount on line 56, Form NJ-1040NR.

For more information, see <u>GIT-9P</u>, *Partnership Income*.

**Part-Year Nonresidents.** Prorate your distributive share of partnership income based on the number of days in the partnership's fiscal year that you were a nonresident of New Jersey.

# Part IV – Net Pro Rata Share of S Corporation Income

Report the amount of your net pro rata share of S corporation income or loss, whether or not the income was actually distributed. Do not include global intangible low-taxed income (GILTI) on Schedule NJ-BUS-1. Report GILTI as dividends on line 17.

## Lines 1–3

For each S corporation, enter the following information. If you need more space, enclose a statement with the return listing any additional S corporations and the related income or loss.

- S corporation name as listed on Schedule NJ-K-1 (or federal Schedule K-1)
- Federal employer identification number (EIN)

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- Your pro rata share of S corporation income or (usable loss) as reported on the Schedule NJ-K-1. If you did not receive an NJ-K-1, you must enclose a copy of the federal Schedule K-1 and complete Reconciliation Worksheet B in <u>GIT-9S</u>, *Income From S Corporations.*
- Your share of Pass-Through Business Alternative Income Tax as reported on Schedule PTE-K-1 or Schedule NJ-K-1 received from the S corporation.

## Line 4

Add the amounts in the Pro Rata Share of S Corporation Income or (Usable Loss) column and enter the total on line 4, netting income with losses. Enter this amount on line 24, column A, Form NJ-1040NR. If the netted amount is a loss, enter "0" on line 24, column A. On line 24, column B, enter the portion of this amount that is from New Jersey sources

## Line 5

Add the amounts in the Share of Pass-Through Business Alternative Income Tax column and enter the total. Include this amount on line 56, Form NJ-1040NR.

For more information, see <u>GIT-9S</u>, *Income From S Corporations*.

**Part-Year Nonresidents.** Prorate the pro rata share of S corporation income based on the number of days in the entity's fiscal year that you were a nonresident of New Jersey.

# Line 25 – Alimony and Separate Maintenance Payments Received

### COLUMN A

Enter any court-ordered alimony or separate maintenance payments you received. Do not include payments received for child support.

**Part-Year Nonresidents.** Include only those payments you received while you were a nonresident of New Jersey.

### COLUMN B

You will not enter an amount on line 25, column B because alimony and separate maintenance payments are not taxable to nonresidents.

# Line 26 – Other Income

**COLUMN A** Include the following income on this line:



See each type of income listed below for required enclosures.

Amounts Received as Prizes and Awards. Any prize won in a raffle, drawing, TV show, radio show, contest, or any other event is reportable and must be included on this line in column A. Include any goods or services as income at fair market value.

**Income in Respect of a Decedent.** If you had the right to receive income that the deceased person would have received had they lived and it was not included on the decedent's final return, you must report it on your own return when you receive it. Enclose a listing of the income. **Income From Estates and Trusts.** If you are a beneficiary who received income from an estate or trust, include the Total Distribution from Schedule NJK-1, Form NJ-1041 on this line. If you did not receive an NJK-1, adjust the income listed on the federal K-1 to reflect New Jersey tax law, then net the adjusted amounts and include the total on line 26. Enclose Schedule NJK-1 (or federal Schedule K-1) with your return.

If you have income from a grantor trust that is reportable for New Jersey purposes, do not include it on this line. Report the income in the proper category (e.g., report taxable interest on line 16a). Enclose a copy of the New Jersey or federal Grantor Trust Attachment.

For more information on estates and trusts, including grantor trusts, see <u>GIT-12</u>, *Estates and Trusts*.

**Scholarships and Fellowship Grants.** This type of income is taxable unless the scholarship or grant meets all of the following conditions:

- 1. The primary purpose of the grant is to further the recipient's education or training; and
- 2. The grant does not represent payments for past, present, or future services that are subject to the direction or supervision of the grantor (e.g., a fellowship given in exchange for teaching); and
- 3. The grant is not for the benefit of the grantor.

**Residential Rental Value or Allowance Paid by Employer.** If an employer provides you with a residence, enter either the rental value or the rental allowance paid by the employer. The rental value or allowance is excludable and should not be reported if it meets all of the following conditions:

- 1. The lodging is provided on the business premises of your employer; and
- 2. The lodging is provided for the convenience of your employer; and
- 3. You are required to accept the lodging as a condition of employment.

**Other.** Use this line for any other taxable income for which a place has not been provided somewhere else on the return. Income from both legal and illegal sources is subject to tax.

#### COLUMN B

Enter the portion of your other income that comes from New Jersey sources. If zero, enter "0."

**Amounts Received as Prizes and Awards.** Do not include in column B a prize won in a raffle, drawing, television or radio quiz show, or contest. You must include these amounts in column A.

**Income From Estates and Trusts.** Include the Total New Jersey Source Income Distributed reported on Schedule NJK-1, Form NJ-1041. If you did not receive an NJK-1, adjust the income listed on the federal K-1 to reflect New Jersey tax law, then net the adjusted New Jersey source income amounts and include the total on line 26. Do not include in column B income you received from an estate or trust if the estate or trust received the income from a business entity (i.e., sole proprietorship, partnership, LLP, or LLC) located in New Jersey and the only activity of the business entity is the purchase, holding, or sale of intangible personal property, such as commodities or securities, and the intangible personal property is not held for sale to customers. You must include this income in column A.

## Line 27 – Total Income

#### COLUMN A

Add lines 15 through 26, column A, and enter the total.

## COLUMN B

Add lines 15 through 26, column B, and enter the total

## Line 28a – Pension/Retirement Exclusion COLUMN A

You can exclude all or part of the income reported on line 22 if you meet the following qualifications:

- You (and/or your spouse if filing jointly) were age 62 or older or blind/disabled as defined by Social Security guidelines on the last day of the tax year; **and**
- Your income on line 27, column A, is \$150,000 or less (part-year nonresidents see below).

## **Determining Your Exclusion Amount**

Line A. Amount from line 22, column A

- **Joint Filers:** If only one spouse is 62 or older or disabled, enter only the pension income of that spouse. You cannot exclude the pension income of the spouse who is younger than 62 and not disabled.
- Line B. Amount for your filing status and income using the chart below..\_\_\_

Part-year nonresidents see below.

Enter on line 28a the lesser of line A or line B.

	Income on line 27, column A:		
Filing Status:	\$0–	\$100,001–	\$125,001–
	\$100,000	\$125,000	\$150,000
Married/CU couple,	\$100,000	50% of	25% of line
filing joint return		line 22	22
Single Head of household Qualifying widow(er)/ surviving CU partner	\$75,000	37.5% of line 22	18.75% of line 22
Married/CU partner,	\$50,000	25% of	12.5% of
filing separate return		line 22	line 22

For more information, see <u>GIT-1 & 2</u>, *Retirement Income*.

**Part-Year Nonresidents.** Your income for the *en*tire year must have been \$150,000 or less to qualify for the exclusion. If your income for the entire year is \$0– \$100,000, prorate the maximum exclusion amount from the chart above based on the number of months you were a nonresident and enter on line B above when calculating your exclusion. If your income for the entire year is over \$100,000, do not prorate the exclusion amount.

#### COLUMN B

You will not enter an amount on line 28a, column B because pension, annuity, and IRA withdrawal income is not taxable to nonresidents.

# Line 28b – Other Retirement Income Exclusion

If you were 62 or older on the last day of the tax year, you may be able to use the other retirement income exclusion. If you are filing jointly and only one spouse is 62 or older, only the income of that spouse can be excluded. You cannot exclude the income of the spouse who is younger than 62.

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### Worksheet D Other Retirement Income Exclusion Age Requirement: 62 or older Part-year nonresidents do not complete this worksheet. (See instructions on page 22.) Is income on line 27, column A, NJ-1040NR MORE than \$150,000? Yes. You are not eligible to use any unclaimed portion of your maximum exclusion Make no entry on line 28b, columns A and B unless you are eligible for the Special Exclusion (see below). $\bigcirc$ No. Continue with line 1. 1. Enter the amount of your maximum exclusion using the chart below ..... Is the amount on line 3 MORE than \$0? $\bigcirc$ Yes. Continue with line 4. $\bigcirc$ No. You do not have any unused exclusion amount. Make no entry on line 28b, columns A and B unless you are eligible for the Special Exclusion (see below). 6. Enter the amount from line 23, col. A, NJ-1040NR ......6. 8. Add lines 4, 5, 6, and 7 ...... 8. \_\_\_\_\_ Is the amount on line 8 MORE than \$3,000? • Yes. You are not eligible to use the unclaimed portion of your maximum exclusion. Make no entry on line 28b, columns A and B unless you are eligible for the Special Exclusion (see below). $\bigcirc$ No. Continue with line 9. 9. Unclaimed Pension Exclusion. Enter the amount from line 3. Also include this amount Joint filers: If only one spouse is 62 or older, only the income of that spouse can be excluded. Special Exclusion. If you (and your spouse if filing jointly) will never be able to receive Social Security or Railroad Retirement benefits because your employer did not participate in either program, you may qualify for this exclusion. See GIT-1 & 2, Retirement Income, before entering an amount on line 28b. Maximum Exclusion Income on line 27, column A: \$125,001 - \$150,000 Filing Status: \$0 - \$100,000 \$100,001 - \$125,000 Married/CU couple, filing joint return 50% of line 27, col. A 25% of line 27, col. A \$100.000 Single Head of household \$75,000 37.5% of line 27, col. A | 18.75% of line 27, col. A

Qualifying widow(er)/surviving CU partner	φ10,000		
Married/CU partner, filing separate return	\$50,000	25% of line 27, col. A	12.5% of line 27, col. A

(Keep for your records)

# Worksheet E Other Retirement Income Exclusion – Part-Year Residents Age Requirement: 62 or older

Age Requirement: 62 or older	
Was your income for the <i>entire year</i> <b>MORE than \$150,000?</b>	
Make no entry on line 28b, columns A and B unless you are eligible for the Special Exclusion (see below).	
No. Continue with line 1.	
<ol> <li>Enter the amount of your maximum exclusion calculated using the chart below. If your income was \$100,000 or less, you must prorate the maximum amount based on the number of months you were a New Jersey resident (do not prorate if your income was over \$100,000)</li> </ol>	1.
2. Enter the amount from line 28a, NJ-1040NR	
3. Subtract line 2 from line 1	3
<ul> <li>Is the amount on line 3 MORE than \$0?</li> <li>Yes. Continue with line 4.</li> <li>No. You do not have any unused exclusion amount. Make no entry on line 28b, columns A and B unless you are eligible for the Special Exclusion (see below).</li> </ul>	
Enter the following income for the <i>entire</i> year:	
4. Wages, salaries, tips, and other employee compensation	4
5. Net profits from business	5
6. Distributive share of partnership income	6
7. Net pro rata share of S corporation income	7
8. Add lines 4, 5, 6, and 7	8
<ul> <li>Is the amount on line 8 MORE than \$3,000?</li> <li>Yes. You are not eligible to use any unclaimed portion of your maximum exclusion Make no entry on line 28b, columns A and B unless you are eligible for the Special Exclusion (see below).</li> <li>No. Continue with line 9.</li> </ul>	
<ol> <li>Unclaimed Pension Exclusion. Enter the amount from line 3. Also include this amount on line 28b, column A and column B, NJ-1040NR</li> <li>Joint filers: If only one spouse is 62 or older, only the income of that spouse can be excluded.</li> </ol>	9
Special Exclusion. If you (and your spouse if filing jointly) will never be able to receive Social Security or Rai benefits because your employer did not participate in either program, you may qualify for this exclusion. See <u>(</u> <i>Income</i> , before entering an amount on line 28b.	

### **Maximum Exclusion**

	Income for the Entire Year		
Filing Status:	\$0 – \$100,000	\$100,001 – \$125,000	\$125,001 – \$150,000
Married/CU couple, filing joint return	Months NJ resident* x \$100,000	50% of line 27, col. A	25% of line 27, col. A
Single Head of household Qualifying widow(er)/surviving CU partner	Months NJ resident* x \$75,000	37.5% of line 27, col. A	18.75% of line 27, col. A
Married/CU partner, filing separate return	Months NJ resident* 12 x \$50,000	25% of line 27, col. A	12.5% of line 27, col. A

\*For this calculation, 15 days or more is considered a month.

(Keep for your records)

**Unclaimed Exclusion.** If you did not use your entire maximum exclusion on line 28a, you may be able to use the unclaimed portion. Complete Worksheet D to determine whether you have any exclusion remaining and meet the eligibility requirements and, if so, to calculate the amount to include on line 28b. Part-year nonresidents do not complete Worksheet D. Instead, use Worksheet E.

**Special Exclusion.** If you (and your spouse if filing jointly) will **never** be able to receive Social Security or Railroad Retirement benefits because your employer did not participate in either program, you may qualify for the Special Exclusion. If you qualify, you can claim \$6,000 (married, filing joint; head of household; qualifying widow(er)) or \$3,000 (single; married, filing separate).

**Note: Do not** claim the Special Exclusion if you (or your spouse if filing jointly) will **ever** be eligible for Social Security or Railroad Retirement benefits.

See GIT-1 & 2, Retirement Income, for more information.

**Part-Year Nonresidents.** If you did not use your entire prorated maximum exclusion on line 28a, you may be able to use the unclaimed portion. Complete Worksheet E to determine whether you have any exclusion remaining and meet the eligibility requirements and, if so, to calculate the amount to include on line 28b.

# Line 28c – Total Exclusion Amount

COLUMN A

Add lines 28a and 28b, column A, and enter the total.

#### COLUMN B

Enter on line 28c, column B, the amount from line 28b, column B.

## Line 29 – Gross Income

#### COLUMN A

Subtract line 28c, column A, from line 27, column A, and enter the result. If zero or less, enter "0."

### Required to file a return

You are **required** to file a return if your income on line 29, column A is more than the filing threshold:

- \$20,000 Married filing jointly, Head of Household, or Qualified Widow(er)
- \$10,000 Single or married/CU partner filing separate return

#### Not required to file a return

You are **not required** to file a return if your income is at or below the filing threshold. However, you still need to file if you:

- Had New Jersey Income Tax withheld;
- Paid estimated taxes or had a credit from the prior year.

Enter zero on lines 39 and 40 and complete the return.

**Withholding Exemption.** If you do not expect to have a New Jersey Income Tax liability for 2025, complete Form NJ-W4 and give it to your employer to claim an exemption from withholding.

**Part-Year Nonresidents.** If your income for the entire year was equal to or less than the filing threshold amount and you are filing to get a refund, you must enclose a copy of your federal return. If you did not file a federal return, include a statement to that effect.

#### COLUMN B

Subtract line 28c, column B, from line 27, column B, and enter the result. If zero or less, enter "0."

## Line 30 – Total Exemption Amount

Calculate your total exemption amount as follows:

From line 13a	_ × \$1,000 =
From line 13b	_ × \$1,500 =
From line 13c	_ × \$6,000 =
Total Exemption Amount _	

Add the exemption amounts calculated above and enter the total on line 30.

**Part-Year Nonresidents.** Prorate the total calculated above for the time you were a nonresident of New Jersey and enter the amount on line 30. For this calculation, 15 days or more is considered a month.

## Line 31 – Medical Expenses

You can deduct certain unreimbursed medical expenses you paid during the year for yourself, your spouse or domestic partner, and any dependents you claim. You can only deduct expenses that are more than 2% of your gross income. In general, medical expenses allowed for federal tax purposes are allowed for New Jersey tax purposes. These can include:

- Physicians, dental, and other medical fees;
- Prescription eyeglasses and contact lenses;

- Hospital care;
- Nursing care;
- Medicines and drugs;
- Prosthetic devices;
- X-rays and other diagnostic services conducted by or directed by a physician or dentist;
- Amounts paid for transportation primarily for and essential to medical care;
- Insurance (including amounts paid as premiums under Part B of Title XVIII of the Social Security Act, relating to supplementary medical insurance for the aged) covering medical care.

You can also deduct qualified Archer MSA contributions and self-employed health insurance costs. Information is available on our <u>website</u>.

Use Worksheet F below to calculate your medical expenses deduction.

**Note:** For federal purposes you may be able to deduct amounts paid for health insurance for any child of yours who was under age 27 at the end of 2024. However, for New Jersey purposes you can deduct these amounts only if the child was your dependent. For more information, see Technical Advisory Memorandum <u>TAM 2011-14</u>.

**Part-Year Nonresidents.** Include only those expenses you incurred and paid while you were a nonresident of New Jersey.

## Line 32 – Alimony and Separate Maintenance Payments

Enter any court-ordered alimony or separate maintenance payments you made. Do not include child support payments.

**Part-Year Residents.** Include only those payments made while you were a nonresident of New Jersey.

# Line 33 – Qualified Conservation Contribution

Enter any qualified contribution you made of real property (land) in New Jersey for conservation purposes (e.g., protection of natural habitat, farmland, forest, or open space). The deduction is the amount of the contribution allowed as a deduction in calculating your taxable income for federal purposes.



If you file federal Form 8283, enclose a copy with your return.

**Part-Year Nonresidents.** Include only those contributions you made while you were a nonresident of New Jersey.

# Line 34 – Health Enterprise Zone Deduction

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.

Enter the HEZ deduction for a qualified practice as follows:

- Partners Use the amount from Part III of the Schedule NJK-1, Form NJ-1065, you received from the practice;
- S corporation shareholders Use the amount from Part V of the Schedule NJ-K-1, Form CBT-100S, you received from the practice;
- Sole proprietors Determine your allowable HEZ deduction and enclose a schedule showing how you calculated it.

**Note:** Do not claim unreimbursed medical expenses, health insurance premiums, or other personal or business expenses as a deduction on this line.

## Worksheet F Deduction for Medical Expenses

1. Total unreimbursed medical expenses 1	
2. Enter line 29, column A, Form NJ-1040NRx .02 =	
3. Medical Expenses Deduction. Subtract line 2 from line 1 and enter result here.	
If zero or less, enter zero	
4. Enter the amount of your qualified Archer MSA contributions from federal Form 8853	
5. Enter the amount of your self-employed health insurance deduction	
6. Total Deduction for Medical Expenses. Add lines 3, 4, and 5. Enter the result here and on	
line 31, Form NJ-1040NR. If zero, enter zero here and make no entry on line 31, Form NJ-1040NR	
(Keep for your records)	

For eligibility requirements and instructions for calculating the HEZ deduction, see Technical Bulletin  $\underline{TB-56}$ .

**Part-Year Nonresidents.** If you are a partner or an S corporation shareholder, you must prorate the deduction based on the number of days in the entity's fiscal year that you were a nonresident of New Jersey. If you are a sole proprietor, use only the receipts for your period of nonresidency when calculating the deduction.

## Line 35 – Alternative Business Calculation Adjustment

If you completed Schedule NJ-BUS-1 and had a loss on line 4 of any part, you may be eligible for an income adjustment. You also may be eligible if you had a loss carryforward on Schedule NJ-BUS-2 from a prior year. Complete Schedule NJ-BUS-2 and enter on line 35 the amount from line 11 of the schedule.

Enclose Schedule NJ-BUS-2 with your return and keep a copy for your records. You may need the information to complete future returns.

**Note:** You must keep track of any unused losses that are carried forward. Unused losses can be carried forward for up to 20 years to calculate future adjustments.

# Line 36 – Organ/Bone Marrow Donation Deduction

If you donated an organ or bone marrow to another person for transplantation, you can deduct up to \$10,000 of unreimbursed expenses for travel, lodging, and lost wages related to the donation. This deduction is also available to your spouse (if filing jointly) or any dependents you claim on your return. You must take the deduction the year in which the transplant occurs. If you had unreimbursed expenses in the year prior to or in the year after the transplant, they must be claimed in the year they were incurred. The combined deduction amount cannot exceed \$10,000.

You may be asked to provide documentation indicating that you are eligible to claim the deduction, such as employee pay statements and a letter from a physician.

A list of acceptable documentation is available on our <u>website</u>.

## Line 37a–37c – New Jersey College Affordability Deductions

If your gross income was \$200,000 or less, you may be eligible to deduct certain educational expenses.

**Line 37a –** You can deduct up to \$10,000 of contributions made during the year into an NJBEST (New Jersey Better Educational Savings Trust) account.

**Line 37b** – You can deduct up to \$2,500 of principal and interest paid during the year on an NJCLASS (New Jersey College Loans to Assist State Students) loan.

**Line 37c** – If you, your spouse, or your dependent enroll in or attend a New Jersey institution of higher education, you can deduct up to \$10,000 for tuition costs paid during the year.

**Married, Filing Separately.** If you and your spouse file separate returns, the combined deduction amounts cannot exceed the amounts shown above.

**Part-Year Nonresidents.** You must use your income for the entire year when determining your eligibility. Prorate your deduction based on the number of months you were a nonresident of New Jersey.

# Line 38 – Total Exemptions and Deductions

Add lines 30 through 37c and enter the total.

## Line 39 – Taxable Income

Subtract line 38 from line 29, column A, and enter the result. If line 39 is zero or less, enter "0."

## Line 40 – Tax on Amount on Line 39

Calculate your tax using one of the following methods and enter the amount on line 40.

**Tax Table.** If line 39 is less than \$100,000, you can use the New Jersey Tax Table on page 34 or the New Jersey Tax Rate Schedules on page 43 to find your tax. If you use the tax table, use the correct column for your filing status.

**Tax Rate Schedules.** If line 39 is \$100,000 or more, you must use the New Jersey Tax Rate Schedules on page 43. Use the correct schedule for your filing status.

## Line 41 – Income Percentage

Divide the amount on line 29, column B by the amount on line 29, column A. Carry your result to four decimal places and enter the result. For example, if the amounts used were \$20,000 (line 29, column B) divided by \$30,000 (line 29, column A), the result would be 66.67% or .6667. In certain situations the income percentage can be more than 100%. For example, a taxpayer realizes a \$50,000 gain from the sale of real property in New Jersey and sustains a \$10,000 loss from the sale of property in Florida. This nonresident (who has no other income) reports \$40,000 as their income from everywhere (column A) and \$50,000 as income from New Jersey sources (column B). The income percentage is 125% (or 1.25) calculated as follows: \$50,000 (line 29, column B) divided by \$40,000 (line 29, column A).

# Line 42 – New Jersey Tax

Multiply the amount on line 40 by the income percentage on line 41, and enter the result.

# Line 43 – Sheltered Workshop Tax Credit

Enter your Sheltered Workshop Tax Credit for the current year from Part IV, line 12 of Form GIT-317.



Enclose Form GIT-317 with your return.

**Part-Year Nonresidents.** Prorate your credit based on the number of months you were a nonresident of New Jersey.

## Line 44 – Gold Star Family Counseling Credit

If you are a mental health care professional who provided counseling through the Gold Star Family Counseling program, complete the following calculation to determine the amount of your credit:

- 1. Enter the number of hours of counseling you provided through the program ......
- 2. Enter the TRICARE rate for the service .....
- 3. Multiply line 1 by line 2. Enter this amount on line 44...

**Part-Year Nonresidents.** Include only the hours of counseling provided through the program while you were a nonresident of New Jersey.

# Line 45 – Credit for Employer of Organ/ Bone Marrow Donor

If you are an employer who provided paid time off to an employee who missed work to donate an organ or bone marrow for transplantation, you may be able to claim a credit. The paid time off must have been in addition to any other paid time off to which the employee was entitled. If you qualify, you can take a credit of 25% of the employee's salary for up to 30 days of time missed from work for each donation.

You may be asked to provide documentation indicating that you are eligible to claim the credit, such as employee pay statements and a letter from a physician.

A list of acceptable documentation is available on our <u>website</u>.

# Line 46 – Total Credits

Add lines 43 through 45 and enter the total.

# Line 47 – Balance of Tax After Credits

Subtract line 46 from line 42 and enter the result. If line 46 is blank, enter the amount from line 42.

# Line 48 – Interest on Underpayment of Estimated Tax

New Jersey Income Tax is a pay-as-you-go tax. You must pay tax on your income as you earn or receive it. If you did not pay enough tax on your income throughout the year, you may have to pay installment interest.

Installment interest may be charged if:

- Your total tax is more than \$400 (after subtracting withholdings and other credits); **and**
- You did not pay (by withholdings or estimated payments) at least 80% of your tax liability during the year.

To calculate the amount of interest for the underpayment of estimated tax, complete Form NJ-2210NR, Underpayment of Estimated Tax by Nonresident Individuals. Enter on line 48 the amount from line 19, Form NJ-2210NR, and check the box.

Enclose document

Enclose Form NJ-2210NR with your return.

For more information, see <u>GIT-8</u>, *Estimating Income Taxes*.

# Line 49 – Total Tax and Penalty

Add lines 47 and 48 and enter the total.

## Line 50 – Total New Jersey Income Tax Withheld

Enter the total New Jersey Income Tax withheld as shown on all of your W-2s, W-2Gs, and/or 1099s on this line.

Common forms include:

- Form W-2: Box 17 (Box 15 must indicate NJ);
- Form W-2G: Box 15 (Box 13 must indicate NJ);
- Form 1099-R: Box 14 (Box 15 must indicate NJ);
- Form 1099-MISC: Box 16 (Box 17 must indicate NJ);
- Form 1099-NEC: Box 5 (Box 6 must indicate NJ).

Do not include on this line:

- Tax paid on your behalf by partnership(s). Report these amounts in Part III of Schedule NJ-BUS-1;
- Estimated payments made in connection with a sale or transfer of real property in New Jersey. Report on line 51.



Enclose Forms W-2 and 1099 with your return.

**Part-Year Nonresidents.** You must determine from your W-2, W-2G, and/or 1099 statement(s) the amount of New Jersey Income Tax withheld from wages you earned or other payments you received while you were a nonresident. If your W-2 includes only wages you earned while you were a nonresident, report the total New Jersey tax withheld on the W-2. If your employer combined your resident and nonresident wages on the W-2, include only tax withheld while you were a nonresident of New Jersey.

## Line 51 – New Jersey Estimated Tax Payments/Credit From 2023 Tax Return

Include on this line:

- Estimated tax payments made for 2024. Include payments made in connection with the sale or transfer of real property in New Jersey. Enclose a copy of Form GIT/REP-1, Nonresident Seller's Tax Declaration, or GIT/REP-2, Nonresident Seller's Tax Prepayment Receipt, with the return;
- Amount paid with your application for an extension;
- Credit applied from the prior year. This is the amount you chose to carry forward on line 60 of your 2023 NJ-1040NR.
- Payments made by an S corporation on behalf of a nonresident/nonconsenting shareholder. Enclose a copy of Form NJ-1040-SC.

Do not include on this line:

- Prior year refunds;
- Tax paid on your behalf by partnership(s). Report amounts from Schedule NJK-1, Form NJ-1065 in Part III of Schedule NJ-BUS-1. Report amounts from Schedule NJK-1, Form NJ-1041 on line 52.

**Payments Made Under Another Name or Social Security Number.** If you changed your name (marriage, divorce, etc.), and you made estimated tax payments using your former name, enclose a statement explaining all the payments you and/or your spouse made for 2024 and the name(s) and Social Security number(s) under which you made payments.

If your spouse died during the year and amounts were paid/credited under both your Social Security numbers, enclose a statement listing the Social Security numbers and the amounts submitted under each.

**Part-Year Nonresidents.** Enter the amount of estimated payments you made to New Jersey while you were a nonresident. If you made estimated payments both as a resident and as a nonresident, enter only the payments you made to meet your tax liability while you were a nonresident.

## Line 52 – Tax Paid on Your Behalf by Partnerships

Enter the total amount of New Jersey Income Tax paid on your behalf by partnership(s) as shown on:

- Schedule NJ-BUS-1, Part III, line 5, total share of tax paid on your behalf by partnerships;
- Schedule NJK-1 (Form NJ-1041), Part II, tax paid by partnerships and distributed;
- Schedule NJK-1 (Form NJ-1041), Part III, tax paid by partnerships on behalf of trust.

Enclose a copy of Schedule NJK-1 (Form NJ-1065) for each partnership that paid tax on your behalf, and a copy of Schedule NJK-1 (Form NJ-1041) for each estate or trust that distributed tax paid by partnership(s) to you for which you are claiming a credit.

# Lines 53 through 55 – UI/WF/SWF, DI, and FLI Credits

If you had two or more employers and you contributed more than the maximum amount of unemployment insurance (UI)/workforce development partnership fund (WF)/ supplemental workforce fund (SWF) contributions and/ or family leave insurance (FLI) contributions, you may be able to take credit for the excess withheld. The rate for NJ disability insurance contributions was 0% for Tax Year 2024. If an employer withheld disability insurance contributions in error, you must contact that employer to get the refund.

The maximum employee contributions were:

UI/WF/SWF - \$179.78 DI - \$0.00 FLI - \$145.26

Complete Form NJ-2450 to calculate the excess contributions and report as follows:

Enter on line:	Amount from Form NJ-2450:
53	Line 4
54	Line 5
55	Line 6

Enclose

You **must** enclose Form NJ-2450 with your return.

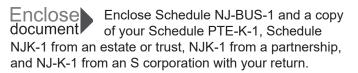
If you had only one employer, you must contact that employer for the refund of any amount that was overwithheld. Do not complete Form NJ-2450.

If you had multiple employers but one employer withheld more than the maximum, do not enter more than the maximum amount for that employer on Form NJ-2450. Any amounts over the maximum that were incorrectly withheld must be refunded by that particular employer.

If we deny your request, you must refile your claim through the Department of Labor and Workforce Development by completing Form UC-9A.

## Line 56 – Pass-Through Business Alternative Income Tax Credit

Enter your share of tax from Schedule NJ-BUS-1, Part III, line 6; Schedule NJ-BUS-1, Part IV, line 5; or from Schedule NJK-1 received from an estate or trust.



# Line 57 – Total Payments/Credits

Add lines 50 through 56 and enter the total.

## Line 58 – Amount You Owe

If line 57 is less than line 49, you have tax due. Subtract line 57 from line 49 and enter the result. If you would like to make a donation to the Charitable Campaigns, continue with lines 61A–61F.

See "How to Pay" on page 30. If you do not file your return or make a payment on time, we may charge you penalties and interest. See page 31.

**Note:** If the amount on line 58 is more than \$400, you may want to increase your estimated payments or contact your employer for Form NJ-W4 to increase your withholdings.

## Line 59 – Overpayment

If line 57 is more than line 49, you have an overpayment. Subtract line 49 from line 57 and enter the result.

# Line 60 – Credit to Your 2025 Tax

Enter the amount of your overpayment that you want to credit to your 2025 tax. This amount will reduce your refund.

# Lines 61A through 61F – Charitable Contributions

You can make a donation to one or more of the following charities. The amount you donate will reduce your refund or increase your balance due.

To make a donation, check the appropriate box(es) and enter the amount you want to contribute on the corresponding line:

Line 61A - Endangered Wildlife Fund

Line 61B - Children's Trust Fund

Line 61C - Vietnam Veterans' Memorial Fund

Line 61D - Breast Cancer Research Fund

Line 61E – U.S.S. New Jersey Educational Museum Fund

Line 61F – You can donate to one of the following funds on this line. Enter the code number in the boxes provided.

- Drug Abuse Education Fund (01)
- Korean Veterans' Memorial Fund (02)
- Organ and Tissue Donor Awareness Education Fund (03)
- NJ-AIDS Services Fund (04)
- Literacy Volunteers of America New Jersey Fund (05)
- New Jersey Prostate Cancer Research Fund (06)
- World Trade Center Scholarship Fund (07)
- New Jersey Veterans Haven Support Fund (08)
- Community Food Pantry Fund (09)
- Cat and Dog Spay/Neuter Fund (10)
- New Jersey Lung Cancer Research Fund (11)

- Boys and Girls Clubs in New Jersey Fund (12)
- NJ National Guard State Family Readiness Council Fund (13)
- American Red Cross NJ Fund (14)
- Girl Scouts Councils in New Jersey Fund (15)
- Homeless Veterans Grant Fund (16)
- Leukemia & Lymphoma Society New Jersey Fund (17)
- Northern New Jersey Veterans Memorial Cemetery Development Fund (18)
- New Jersey Farm to School and School Garden Fund (**19**)
- Local Library Support Fund (20)
- ALS Association Support Fund (21)
- Fund for the Support of New Jersey Nonprofit Veterans Organizations (22)
- New Jersey Yellow Ribbon Fund (23)
- Autism Programs Fund (24)
- Boy Scouts Councils in New Jersey Fund (25)
- NJ Memorials to War Veterans Maintenance Fund (26)
- Jersey Fresh Program Fund (27)
- NJ World War II Veterans' Memorial Fund (28)
- Meals on Wheels in New Jersey Fund (29)
- New Jersey Pediatric Cancer Research Fund (30)
- Special Olympics New Jersey Fund (31)
- New Jersey Ovarian Cancer Research Fund (32)

More information on the charitable funds is available on our <u>website</u>.

# Line 62 – Total Adjustments to Tax Due/Overpayment

Add lines 60 through 61F and enter the total.

## Line 63 – Balance Due

Compare lines 58, 59, and 62 and complete line 63 as follows:

- If you have an amount on line 58, add lines 58 and 62 and enter the total.
- If you have an amount on line 59 but it is *less* than the amount on line 62, subtract line 59 from line 62 and enter the result.
- If you have no amount on lines 58 and 59 but you have an amount on line 62, enter the amount from line 62.

If you do not file your return or make a payment on time, we may charge you penalties and interest. See page 31.

## Line 64 – Refund

If you have an amount on line 59, subtract line 62 from line 59 and enter the result.

You must submit your return to claim a refund. If the refund is \$1 or less, you must enclose a statement requesting it.

**Time Period for Refunds.** Generally, you have three years from the date the return was due (including extensions) to request a refund.

#### Claims Against Your Refund (Set-Off/Offset Pro-

grams). Your refund can be used to pay debts you owe to:

- The State of New Jersey, including any of its agencies;
- The Internal Revenue Service;
- Another claimant state/city that has a personal income tax set-off agreement with New Jersey.

If we apply your refund or credit to any debts, we will notify you by mail.

# Part I: Net Gains or Income From Disposition of Property

Report your capital gains and income from the sale or exchange of property (both inside and outside New Jersey). You can deduct the expenses of the sale and your basis in the property from the sales price.

In general, when calculating your gain or loss, you will use the cost or adjusted basis that you used for federal purposes. However, in certain situations, you may use a different basis.

- Sale of interest in a partnership, a sole proprietorship, or rental property. You may be required to use a New Jersey adjusted basis.
- Sale of S corporation shares. You **must** use your New Jersey adjusted basis.

If you sold or transferred real property in New Jersey and made estimated tax payments in connection with the sale or transfer, include those payments on line 51. Enclose a copy of Form GIT/REP-1, Nonresident Seller's Tax Declaration, or GIT/REP-2, Nonresident Seller's Tax Prepayment Receipt, with the return.

**Sale of Principal Residence (Main Home).** Capital gain is calculated the same way as for federal purposes. Any

See "How to Pay" on page 30.

amount that is taxable for federal purposes is taxable for New Jersey purposes. For more information on reporting capital gains from the sale of a main home, visit the <u>IRS</u> <u>website</u>.

**Installment Sales.** You must report all gains from installment sales in the same year as they are reported for federal purposes. If the New Jersey basis is different from the federal basis, you must make a New Jersey installment sale calculation and report the New Jersey gain.

**Depreciation and Expense Deduction.** New Jersey and federal depreciation and expense deduction limits are different. A New Jersey depreciation adjustment may be required for assets placed in service on or after January 1, 2004. Complete the Gross Income Tax Depreciation Adjustment Worksheet GIT-DEP to calculate the adjustment.

**Complete Liquidation.** If you had an interest in a partnership, sole proprietorship, or S corporation that sold or disposed of virtually all of its assets in conjunction with the complete liquidation of the entity, you must report your portion of the gain or loss from the sale or disposition of those assets.

# Line 65 – List of Transactions

List any reportable transaction(s) as reported on your federal Schedule D, indicating the gain or loss for each transaction in column f. In listing the gain or loss on disposition of rental property, you must take into consideration the New Jersey adjustment from Worksheet GIT-DEP, Part I, line 6.

Do not include gains or losses from the sale of exempt obligations. See <u>GIT-5</u>, *Nontaxable Investment Income*.

There is no distinction between active and passive losses for New Jersey purposes. You cannot carry back or carry forward such losses when reporting income on Form NJ-1040NR. You can deduct federal passive losses in full in the year incurred against any gain within the same category of income, but only in the year that it occurred.

If you need more space, enclose a statement with the return listing any additional transactions.

# Line 66 – Capital Gains Distributions

Enter your capital gains distributions from Form 1099-DIV(s) or similar statement(s). Do not include capital gains from a New Jersey qualified investment fund that are attributable to qualified exempt obligations or gains from mutual funds to the extent attributable to federal obligations. For more information on New Jersey qualified investment funds, see <u>GIT-5</u>, *Nontaxable Investment Income*.

## Line 67 – Other Net Gains

Enter the net gains or income less net losses from disposition of property not included on line 65 or 66 of Part I.

## Line 68 – Net Gains

Enter the total of the amounts listed on line 65, column f and lines 66 and 67, netting gains with losses. If the netted amount is a loss, enter "0." Also enter this amount on line 19, column A. On line 19, column B, enter the net gains derived from New Jersey sources. If zero or less, enter "0."

**Part-Year Nonresidents.** Include only the amounts you received while you were a nonresident of New Jersey.

# Part II: Allocation of Wage and Salary Income

Complete Part II if you have wage/salary income earned partly inside and partly outside New Jersey and you cannot readily determine the amount that is from New Jersey.

**Do not** use Part II if your wage/salary income is based on volume (the amount of sales or amount of business transacted). Instead, see the instructions for line 15, column B.

Do not complete Part II if you are a resident of a state that imposes a test similar to New Jersey's convenience of the employer test. If you are a resident of a state that imposes a similar test, and you had wage/salary income from a New Jersey employer but worked from an out-of-State location for your own convenience and not for the necessity of the employer, see the instructions for line 15, column B.



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

# Line 69 – Amount to be Allocated

Enter the amount reported at line 15, column A, that was earned partly inside and partly outside New Jersey.

# Line 70 – Total Days

Full-year nonresidents, enter 365 (366 for leap years).

**Part-Year Nonresidents.** Enter the number of days for your period of nonresidence.

## Line 71 – Nonworking Days

Enter the total number of nonworking days (Saturdays, Sundays, holidays, sick leave, vacation, etc.) during the tax year covered by this return.

## Line 72 – Total Days Worked

Subtract line 71 from line 70 and enter the result. This is the total number of days worked during the tax year covered by this return.

# Line 73 – Days Worked Outside New Jersey

Enter the number of days worked outside New Jersey during the tax year covered by this return.

## Line 74 – Days Worked in New Jersey

Subtract line 73 from line 72 and enter the result. This is the number of days you worked in New Jersey during the tax year covered by this return.

## Line 75 – Allocation Factor

Divide line 74 by line 72. The result will be a decimal. Multiply line 69 by the decimal. Include this amount on line 15, column B.

# Part III: Allocation of Business Income to New Jersey

Complete Part III if you are required to complete and enclose a Gross Income Tax Business Allocation Schedule (Form NJ-NR-A). This schedule is completed by nonresident individuals, partnerships, estates, and trusts carrying on business both inside and outside New Jersey.

# Signature

Sign and date your return in blue or black ink. Both spouses must sign a joint return. The signature(s) on the form you file must be original; photocopied signatures are not acceptable. We cannot process a return without the proper signatures and will return it to you. This causes unnecessary processing delays and may result in penalties for late filing. If you are filing on behalf of a deceased taxpayer, see "Deceased Taxpayers" on page 32.

# **Death Certificate**

Check the box below the signature line if you are enclosing a death certificate.

# **Paid Tax Preparer Information**

Anyone who prepares a return for a fee must sign the return as a "Paid Preparer" and enter their Social Security number or federal preparer tax identification number. Include the company or corporation name and federal identification number, if applicable. A tax preparer who fails to sign the return or provide a tax identification number may incur a \$25 penalty for each omission. Someone who prepares your return but does not charge you should not sign your return.

**Preparer Authorization.** Division of Taxation personnel cannot discuss your return or enclosures with anyone other than you without your written authorization because of the strict provisions of confidentiality. If you want a Division of Taxation representative to discuss your tax return with the person who signed your return as your "Paid Tax Preparer," check the box above the preparer's signature line to give your permission.

**E-File Mandate.** Preparers that reasonably expect to prepare 11 or more individual resident Income Tax returns (including those filed for trusts and estates) during the tax year must use electronic methods to file those returns if an electronic filing option is available. A tax preparer is liable for a penalty of \$50 for each return they fail to file electronically when required to do so.

## How to Pay

You can make your payment either electronically (e-check or credit card) or by check or money order. Payments must be postmarked or submitted electronically by April 15, 2025, to avoid penalty and interest charges. If you are paying a balance due for 2024 and also making an estimated tax payment for 2025, make a separate payment for each transaction. If you owe less than \$1, you do not have to make a payment.

**Check or Money Order.** If you owe tax and are sending the payment with your return, complete a payment voucher (Form NJ-1040NR-V), entering the amount of tax due in the boxes on the voucher. Form NJ-1040NR-V is available on the Division's <u>website</u>.

Make your check or money order payable to State of New Jersey – TGI. Write your Social Security number on the check or money order. If you are filing a joint return, include both Social Security numbers in the same order the names are listed on the return. Send your payment for the balance due with the voucher in the same envelope with your tax return. (See "Where to Mail Your Return" on page 31.)

**Electronic Payments.** Do not send in the payment voucher if you are paying electronically. When making your payment, you must enter the Social Security

number and date of birth of the first person listed on the tax return or your account will not be properly credited.

- Electronic Check (e-check). You can have your payment directly withdrawn from your bank account using our online e-check service. This option is available on our <u>website</u>. If you do not have internet access, you can make an e-check payment by contacting our Customer Service Center or by visiting a Regional Information Center. (See page 44 for phone numbers or addresses.)
- Credit Card (Processing Fees Apply). You can use an American Express, Discover, MasterCard, or Visa credit card to make your payment. This option is available on our <u>website</u> or by phone at 1 (888) 673-7694. You can also pay by credit card by contacting the Division's Customer Service or by visiting a Regional Information Center. (See page 44 for phone numbers or addresses.)

# Penalties, Interest, and Collection Fees

If you do not file your return or make your payment on time, we may charge you the following penalties and interest:

- Late Filing Penalty. When you file a return after the original or extended due date, we will assess a penalty of 5% per month (or part of a month) up to a maximum of 25% on the outstanding tax balance. You may also be charged a \$100 penalty for each month the return is late.
- Late Payment Penalty. When you pay after the filing deadline, you may be charged a 5% penalty on the outstanding balance.
- Interest. We will assess interest at an annual rate of 3% above the prime rate each month (or part of a month) the tax is unpaid. At the end of each calendar year, any tax, penalties, and interest remaining unpaid will become part of the balance on which interest is charged. See Technical Bulletin <u>TB-21(R)</u> for current and previous years' interest rates.
- **Collection Fees.** In addition, if your tax bill is sent to our collection agency, a referral cost recovery fee of 11% of the tax due will be added to your liability. If a certificate of debt is issued for your outstanding liability, a fee for the cost of collection of the tax may also be imposed.

## Where to Mail Your Return

Mail your NJ-1040NR, related enclosures, payment voucher, and check or money order for any tax due. Send only one return per envelope.

#### Mail Your Return to:

State of New Jersey Division of Taxation Revenue Processing Center PO Box 244 Trenton NJ 08646-0244

Do not staple, paper clip, tape, or use any other fastening device for your return and enclosures.

## **Military Personnel**

A member of the Armed Forces whose domicile is outside New Jersey does not become a resident of this State when assigned to a duty station in New Jersey. They are a nonresident for Income Tax purposes.

Income you receive as a nonresident from New Jersey sources other than military pay is **taxable**. Military pay is **not** taxable to a nonresident of New Jersey. **Do not report military pay in Column A or Column B.** Military pensions, mustering-out payments, and subsistence and housing allowances are **not** taxable and also should not be included.

For a more in-depth discussion of residency status and information on how to stop having New Jersey Income Tax withheld from your military pay, see <u>GIT-6</u>, *Part-Year Residents and Nonresidents* and <u>GIT-7</u>, *Military Personnel and Families*.

#### Death Related to Duty

When a member of the Armed Forces serving in a combat zone or qualified hazardous duty area dies as a result of wounds, disease, or injury received there, no Income Tax is due for the year the death occurred, or for any earlier years served in the zone or area.

#### Spouses of Military Personnel

Federal law allows spouses of military personnel to choose the same legal residence as the service member for state and local tax purposes. The spouse does not have to actually live in the state or live with the service member spouse during the year.

If your spouse is a member of the military and you live in New Jersey but choose a different state as your legal residence, you are not subject to tax on wages earned in New Jersey. If you had New Jersey tax withheld in error or made estimated payments, file a New Jersey Nonresident Income Tax Return (Form NJ-1040NR) to get a refund. Enclose a statement explaining why your wages are exempt along with a copy of your spousal military identification card. Print **MILITARY SPOUSE** at the top of the return. To stop New Jersey Income Tax withholding, file <u>Form NJ-165</u>, Employee's Certificate of Nonresidence in New Jersey, with your employer. All other types of income from New Jersey, such as gain from sale of property located in New Jersey, are taxable. If you had other types of income, you must file a New Jersey nonresident return if required (see chart on page 2). Wages earned in New Jersey by a spouse who lives *outside* New Jersey also are subject to New Jersey Income Tax. If you live outside New Jersey, you cannot use form NJ-165 to claim an exemption from New Jersey Income Tax withholding on wages earned in this State as the spouse of a servicemember.

For more information on military spouses, see <u>GIT-7</u>, *Military Personnel and Families*.

### **Military Extensions**

If you are not able to file on time because of distance, injury, or hospitalization as a result of being on active duty with the Armed Forces of the United States, you will automatically receive a six-month extension by enclosing an explanation when filing the return.

**Combat Zone.** New Jersey allows extensions of time to file Income Tax returns and pay any tax due for members of the Armed Forces and civilians providing support to the Armed Forces serving in an area that has been declared a "combat zone" by executive order of the President of the United States or a "qualified hazardous duty area" by federal statute.

Once you leave the combat zone or qualified hazardous duty area, you have 180 days to file your tax return and pay tax due.

In addition, if you are hospitalized outside New Jersey as a result of injuries you received while serving in a combat zone or qualified hazardous duty area, you have 180 days from the time you leave the hospital or you leave the combat zone or hazardous duty area, whichever is later.

No interest or penalties will be assessed during a valid extension for service in a combat zone or qualified hazardous duty area. This extension also applies to your spouse if you file a joint return.

Enclose a statement of explanation with document by your return when you file that includes the reason for the extension.

For more information on military personnel, see <u>GIT-7</u>, *Military Personnel and Families.* 

## **Pennsylvania Residents**

As a result of the Reciprocal Personal Income Tax Agreement between Pennsylvania and New Jersey, compensation paid to Pennsylvania residents employed in New Jersey is not subject to New Jersey Income Tax. Compensation means salaries, wages, tips, fees, commissions, bonuses, and other remuneration received for services rendered as an employee.

If New Jersey Income Tax was withheld from your wages, you must file a New Jersey nonresident return to get a refund. To stop the withholding of New Jersey Income Tax, complete a New Jersey Employee's Certificate of Nonresidence in New Jersey (Form NJ-165) and give it to your employer.

The Reciprocal Agreement covers compensation only. If you are self-employed or receive other income (for example, gain from sale of property) that is taxable in both states, you must file a New Jersey nonresident return and report the income received.

**Column A.** Complete column A, lines 15 through 27, showing income from everywhere.

**Column B.** When Pennsylvania residents complete column B, employee compensation from New Jersey sources should not be included on line 15. For Pennsylvania residents line 15, column B, is zero, so enter "0."

**Withholdings.** If New Jersey Income Tax was withheld, enter the amount from your W-2s on line 50.

**Signed Statement.** Pennsylvania residents employed in New Jersey who had New Jersey Income Tax withheld in error must enclose a signed Statement of New Jersey Nonresidency, which is available on our <u>website</u>.

## **Deceased Taxpayers**

If a person received income in 2024 but died before filing a return, the surviving spouse or personal representative (executor or administrator of an estate or anyone who is in charge of the decedent's personal property) should file the New Jersey return.

**Filing Status.** Use the same filing status that was used on the final federal income tax return, unless the decedent was a partner in a civil union. (See "Filing Status" on page 4.)

#### Name and Address

- *Joint return.* Write the name and address of the decedent and the surviving spouse in the name and address fields. Print "Deceased" and the date of death above the decedent's name.
- Other filing status. Write the decedent's name in the name field and the personal representative's name and address in the remaining fields. Print "Deceased" and the date of death above the decedent's name.

**Exemptions and Deductions.** Prorate exemptions and deductions only if the decedent was a New Jersey resident for part of the year and a nonresident for part of the year.

#### Signatures

- *Personal representative*. A personal representative filing on behalf of a deceased taxpayer must sign the return in their official capacity. If it is a joint return, the surviving spouse also must sign.
- No personal representative. If filing a return when there is no personal representative for the deceased, the surviving spouse signs the return and writes "Filing as Surviving Spouse" or "Filing as Surviving Civil Union Partner" in the signature section.
- No personal representative and no surviving spouse. If there is no personal representative and there is no surviving spouse, the person in charge of the decedent's property must file and sign the return as "Personal Representative."

If there is a refund due and you want us to issue the check to the decedent's surviving spouse or estate:

- Check the box below the signature line; and
- Enclose a copy of the decedent's death certificate (if an estate, also include the Surrogate's Short Certificate).

**Income in Respect of a Decedent.** If you had the right to receive income that the deceased person would have received had they lived, and the income was not included on the decedent's final return, you must report it on your own return when you receive it. Include the income on line 26 as "Other" income.

## **Amended Returns**

File an amended return and pay any tax due if:

- You receive an additional tax statement (W-2 or 1099) after filing your return; or
- You find that you made a mistake on your previously filed return; or
- There are any changes in your federal income tax that affect your New Jersey taxable income. The amended return must be filed within 90 days.

To file an amended nonresident return, complete a new NJ-1040NR and check the box at the top of the return. Enclose all supporting documents, schedules, and forms (W-2, NJK-1, etc.) Do not use Form NJ-1040X to amend a nonresident return.

## After You Complete the Form

- Do not staple, paper clip, tape, or use any other type of fastening device.
- Check name, address, and Social Security number, for accuracy.
- Send only one return per envelope.
- Enclose all supporting documents, forms, and schedules.
- Keep a copy of your return and all supporting documents, schedules, and worksheets until the statute of limitations has expired for each return. Generally, this is three years after the filing date or two years from the date the tax was paid, whichever is later.
- If you filed your original return and need to make changes or correct mistakes, you must file an amended Form NJ-1040NR.

## **Privacy Act Notification**

The Division of Taxation uses your Social Security number primarily to account for and give credit for tax payments. We also use Social Security numbers to administer and enforce all tax laws for which we are responsible.

## Federal/State Tax Agreement

The Division of Taxation and the Internal Revenue Service have entered into a Federal/State Agreement to exchange Income Tax information in order to verify the accuracy and consistency of information reported on federal and New Jersey Income Tax returns.

## **Fraudulent Return**

You may be liable for a penalty up to \$7,500, or imprisonment for three to five years, or both, if you deliberately fail to file a return, file a fraudulent return, or attempt to evade paying your tax.

# 2024 New Jersey Tax Table

Use this table if your New Jersey taxable income on line 39 is less than \$100,000. If your taxable income is \$100,000 or more, you must use the Tax Rate Schedules on page 43.

**Example:** Mr. and Mrs. Evans are filing a joint return. They checked filing status "2," married/ CU couple, filing joint return. Their taxable income on line 39 of Form NJ-1040NR is \$39,875. First they find the \$39,850–\$39,900 income line. Next, they find the column for filing status "2" and read down the column. The amount shown where the income line meets the filing status column is \$628. This is the tax amount they will enter on line 40 of Form NJ-1040NR.

If Line 39 (tax	able income) Is—	And Your Fi	iling Status* Is
At least	But Less Than	1 or 3	2, 4, or 5
		Your T	ax is—
39,800	39,850	711	627
39,850	39,900	713	628
39,900	39,950	715	629
39,950	40,000	717	630

#### \*Filing Status:

1—Single;

- 2—Married/CU couple, filing joint return;
- 3—Married/CU partner, filing separate return;
- 4—Head of household; or
- 5—Qualifying widow(er)/surviving CU partner.

# Use the correct number for your filing status.

2024 NE	EW JERSE		IABLE	: (NJ-104	UNR)										
If Line 39		And You	1	If Line 39		And You	1	If Line 39		And You	l	If Line 39		And You	I
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Income) Is		Status L	ine —	Income) Is	_	Status L	.ine —	Income) Is	_	Status L	ine —	Income) Is		Status L	ine —
At	But	1 or 3	2, 4,	At	But	1 or 3	2, 4,	At	But	1 or 3	2, 4,	At	But	1 or 3	2, 4,
Least	Less		or 5	Least	Less		or 5	Least	Less		or 5	Least	Less		or 5
	Than		I I		Than		1		Than		I		Than		I
		Your Ta	x Is—			Your Ta	x Is—			Your Ta	x Is—			Your Ta	x Is—
					1,000				2,000				3,000		
0	50	0	0	1,000	1,050	14	14	2,000	2,050	28	28	3,000	3,050	42	42
50	100	1	1	1,050	1,100	15	15	2,050	2,100	29	29	3,050	3,100	43	43
100	150	2	2	1,100	1,150	16	16	2,100	2,150	30	30	3,100	3,150	44	44
150	200	2	2	1,150	1,200	16	16	2,150	2,200	30	30	3,150	3,200	44	44
200	250	3	3	1,200	1,250	17	17	2,200	2,250	31	31	3,200	3,250	45	45
250	300	4	4	1,250	1,300	18	18	2,250	2,300	32	32	3,250	3,300	46	46
300	350	5	5	1,300	1,350	19	19	2,300	2,350	33	33	3,300	3,350	47	47
350	400	5	5	1,350	1,400	19	19	2,350	2,400	33	33	3,350	3,400	47	47
400	450	6	6	1.400	1,450	20	20	2,400	2,450	34	34	3,400	3,450	48	48
450	500	7	7	1,400	1,500	21	21	2,450	2,500	35	35	3,450	3,500	49	49
500	550	7	7	1,500	1,550	21	21	2,500	2,550	35	35	3,500	3,550	49	49
550	600	8	8	1,550	1,600	22	22	2,550	2,600	36	36	3,550	3,600	50	50
<b>600</b>	050			1	4.050	23	23		0.050	37	37		0.050	54	<b>_</b>
600 650	650 700	9 9	9	1,600 1.650	1,650 1.700	23	23	2,600 2.650	2,650 2,700	37	37	3,600 3,650	3,650 3,700	51 51	51 51
700	750	10	10	1,050	1,750	23	23	2,050	2,700	38	37	3,850	3,750	52	52
750	800	11	11	1,750	1,800	24	24	2,700	2,750	39	39	3,750	3,800	53	52
750	000	''	''	1,750	1,000	25	20	2,750	2,000	55	55	3,730	3,000	55	
800	850	12	12	1,800	1,850	26	26	2,800	2,850	40	40	3,800	3,850	54	54
850	900	12	12	1,850	1,900	26	26	2,850	2,900	40	40	3,850	3,900	54	54
900	950	13	13	1,900	1,950	27	27	2,900	2,950	41	41	3,900	3,950	55	55
950	1,000	14	14	1,950	2,000	28	28	2,950	3,000	42	42	3,950	4,000	56	56

	W JERSI	_		If Line 39	INR)	And M-		If Line 20		And M		If Line 00		And M	
If Line 39 (New Jerse	ey Taxable	And You Checke		(New Jerse	y Taxable	And You Checke		If Line 39 (New Jerse	ey Taxable	And You Checke		If Line 39 (New Jerse	y Taxable	And You Checke	
Income) Is		Status L	ine —	Income) Is -		Status L	ine —	Încome) Is		Status I	_ine —	Income) Is		Status L	_ine —
At Least	But Less	1 or 3	2, 4, or 5	At Least	But Less	1 or 3	2, 4, or 5	At Least	But Less	1 or 3	2, 4, or 5	At Least	But Less	1 or 3	2, 4, or 5
Least	Than		I	Least	Than		I	Leasi	Than		I	Least	Than	1	I
		Your Ta	x Is—			Your Ta	x Is—	ļ		Your Ta	ax Is—			Your Ta	ix Is—
4.000	4,000 4,050	50	50	7,000	7,000	0.00	0.0	10,000	10,000	140	140	13,000	13,000 13,050	182	182
4,000 4,050	4,050	56 57	56 57	7,000	7,050	98 99	98 99	10,000	10,050 10,100	140	140	13,000	13,100	182	183
4,100	4,150	58	58	7,100	7,150	100	100	10,100	10,150	142	142	13,100	13,150	184	184
4,150	4,200	58	58	7,150	7,200	100	100	10,150	10,200	142	142	13,150	13,200	184	184
4,200 4,250	4,250 4,300	59 60	59 60	7,200 7,250	7,250 7,300	101 102	101 102	10,200 10,250	10,250 10,300	143 144	143 144	13,200 13,250	13,250 13,300	185 186	185 186
4,300	4,350	61	61	7,300	7,350	103	103	10,300	10,350	145	145	13,300	13,350	187	187
4,350	4,400	61	61	7,350	7,400	103	103	10,350	10,400	145	145	13,350	13,400	187	187
4,400 4,450	4,450 4,500	62 63	62 63	7,400 7,450	7,450 7,500	104 105	104 105	10,400 10,450	10,450 10,500	146 147	146 147	13,400 13,450	13,450 13,500	188 189	188 189
4,500	4,550	63	63	7,500	7,550	105	105	10,500	10,550	147	147	13,500	13,550	189	189
4,550	4,600	64	64	7,550	7,600	106	106	10,550	10,600	148	148	13,550	13,600	190	190
4,600 4,650	4,650 4,700	65 65	65 65	7,600 7,650	7,650 7,700	107 107	107 107	10,600 10,650	10,650 10,700	149 149	149 149	13,600 13,650	13,650 13,700	191 191	191 191
4,700	4,750	66	66	7,700	7,750	108	108	10,700	10,750	150	150	13,700	13,750	192	192
4,750	4,800	67	67	7,750	7,800	109	109	10,750	10,800	151	151	13,750	13,800	193	193
4,800 4,850	4,850 4,900	68 68	68 68	7,800 7,850	7,850 7,900	110 110	110 110	10,800 10,850	10,850 10,900	152 152	152 152	13,800 13,850	13,850 13,900	194 194	194 194
4,900 4,950	4,950 5,000	69 70	69 70	7,900 7,950	7,950 8,000	111 112	111 112	10,900 10,950	10,950 11,000	153 154	153 154	13,900 13,950	13,950 14,000	195 196	195 196
4,550	5,000	70	10	7,350	8,000	112	112	10,950	11,000	104	134	13,330	14,000	190	190
5,000	5,050	70	70	8,000	8,050	112	112	11,000	11,050	154	154	14,000	14,050	196	196
5,050 5,100	5,100 5,150	71 72	71 72	8,050 8,100	8,100 8,150	113 114	113 114	11,050 11,100	11,100 11,150	155 156	155 156	14,050 14,100	14,100 14,150	197 198	197 198
5,150	5,200	72	72	8,150	8,200	114	114	11,150	11,200	156	156	14,150	14,200	198	198
5,200	5,250	73	73	8,200	8,250	115	115	11,200	11,250	157	157	14,200	14,250	199	199
5,250 5,300	5,300 5,350	74 75	74 75	8,250 8,300	8,300 8,350	116 117	116 117	11,250 11,300	11,300 11,350	158 159	158 159	14,250 14,300	14,300 14,350	200 201	200 201
5,350	5,400	75	75	8,350	8,400	117	117	11,350	11,400	159	159	14,350	14,400	201	201
5,400	5,450	76	76	8,400	8,450	118	118	11,400	11,450	160	160	14,400	14,450	202	202
5,450 5,500	5,500 5,550	77 77	77 77	8,450 8,500	8,500 8,550	119 119	119 119	11,450 11,500	11,500 11,550	161 161	161 161	14,450 14,500	14,500 14,550	203 203	203 203
5,550	5,600	78	78	8,550	8,600	120	120	11,550	11,600	162	162	14,550	14,600	204	204
5,600	5,650	79	79	8,600	8,650	121	121	11,600	11,650	163	163	14,600	14,650	205	205
5,650 5,700	5,700 5,750	79 80	79 80	8,650 8,700	8,700 8,750	121 122	121 122	11,650 11,700	11,700 11,750	163 164	163 164	14,650 14,700	14,700 14,750	205 206	205 206
5,750	5,800	81	81	8,750	8,800	123	123	11,750	11,800	165	165	14,750	14,800	207	207
5,800 5,850	5,850 5 900	82 82	82 82	8,800 8,850	8,850 8 900	124	124	11,800 11,850	11,850 11 900	166	166	14,800	14,850 14 900	208	208
5,850 5,900	5,900 5,950	82 83	82 83	8,850 8,900	8,900 8,950	124 125	124 125	11,850 11,900	11,900 11,950	166 167	166 167	14,850 14,900	14,900 14,950	208 209	208 209
5,950	6,000	84	84	8,950	9,000	126	126	11,950	12,000	168	168	14,950	15,000	210	210
6,000	6,000 6,050	84	84	9,000	9,000 9,050	126	126	12,000	12,000 12,050	168	168	15,000	15,000 15,050	210	210
6,050	6,100	85	85	9,050	9,100	127	127	12,050	12,100	169	169	15,050	15,100	211	211
6,100 6,150	6,150 6,200	86 86	86 86	9,100 9,150	9,150 9,200	128 128	128 128	12,100 12,150	12,150 12,200	170 170	170 170	15,100 15,150	15,150 15,200	212 212	212 212
6,200	6,250	87	87	9,200	9,250	129	129	12,200	12,250	171	171	15,200	15,250	213	213
6,250	6,300	88	88	9,250	9,300	130	130	12,250	12,300	172	172	15,250	15,300	214	214
6,300 6,350	6,350 6,400	89 89	89 89	9,300 9,350	9,350 9,400	131 131	131 131	12,300 12,350	12,350 12,400	173 173	173 173	15,300 15,350	15,350 15,400	215 215	215 215
6,400	6,450	90	90	9,400	9,450	132	132	12,400	12,450	174	174	15,400	15,450	216	216
6,450 6,500	6,500 6,550	91 91	91 91	9,450 9,500	9,500 9,550	133 133	133 133	12,450 12,500	12,500 12,550	175 175	175 175	15,450 15,500	15,500 15,550	217 217	217 217
6,550 6,550	6,600	91	91	9,550	9,600 9,600	133	133	12,550	12,600	175	175	15,550	15,600	217	217
6,600	6,650	93	93	9,600	9,650	135	135	12,600	12,650	177	177	15,600	15,650	219	219
6,650 6,700	6,700 6,750	93 94	93 94	9,650 9,700	9,700 9,750	135 136	135 136	12,650 12,700	12,700 12,750	177 178	177 178	15,650 15,700	15,700 15,750	219 220	219 220
6,750	6,800	95	95	9,750	9,800	137	137	12,750	12,800	179	179	15,750	15,800	221	221
6,800	6,850	96	96	9,800	9,850	138	138	12,800	12,850	180	180	15,800	15,850	222	222
6,850 6,900	6,900 6,950	96 97	96 97	9,850 9,900	9,900 9,950	138 139	138 139	12,850 12,900	12,900 12,950	180 181	180 181	15,850 15,900	15,900 15,950	222 223	222 223
6,950	7,000	98	98	9,950	10,000	140	140	12,950	13,000	182	182	15,950	16,000	224	224

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	W JERSE			(NJ-1040	INR)										
If Line 39 (New Jerse Income) Is -		And You Checker Status L	d Filing	If Line 39 (New Jerse Income) Is		And You Checke Status L	d Filing	If Line 39 (New Jerse Income) Is		And You Checke Status I	d Filing	If Line 39 (New Jerse Income) Is		And You Checke Status I	d Filing
At Least	But Less	1 or 3	2, 4, or 5	At Least	But Less	1 or 3	2, 4, or 5	At Least	But Less	1 or 3	2, 4, or 5	At Least	But Less	1 or 3	2, 4, or 5
20001	Than	Vere Te	l		Than	Vere Te	I	20001	Than	Ver Te	I		Than	Verent	I
	16,000	Your Ta	x Is—		19,000	Your Ta	x Is—		22,000	Your Ta	ix is—		25,000	Your Ta	ax is—
16,000	16,050	224	224	19,000	19,050	266	266	22,000	22,050	315	315	25,000	25,050	368	368
16,050 16,100	16,100 16,150	225 226	225 226	19,050 19,100	19,100 19,150	267 268	267 268	22,050 22,100	22,100 22,150	316 317	316 317	25,050 25,100	25,100 25,150	369 370	369 370
16,150	16,200	226	226	19,150	19,200	268	268	22,150	22,200	318	318	25,150	25,200	370	370
16,200	16,250	227	227	19,200	19,250	269	269	22,200	22,250	319	319	25,200	25,250	371	371
16,250 16,300	16,300 16,350	228 229	228 229	19,250 19,300	19,300 19,350	270 271	270 271	22,250 22,300	22,300 22,350	320 321	320 321	25,250 25,300	25,300 25,350	372 373	372 373
16,350	16,400	229	229	19,350	19,400	271	271	22,350	22,400	322	322	25,350	25,400	374	374
16,400	16,450 16,500	230 231	230 231	19,400 19,450	19,450 19,500	272 273	272 273	22,400 22,450	22,450 22,500	322 323	322 323	25,400 25,450	25,450 25,500	375 376	375 376
16,450 16,500	16,550	231	231	19,450	19,550	273	273	22,450	22,550	323	323	25,450	25,500	370	377
16,550	16,600	232	232	19,550	19,600	274	274	22,550	22,600	325	325	25,550	25,600	378	378
16,600 16,650	16,650 16,700	233 233	233 233	19,600 19,650	19,650 19,700	275 275	275 275	22,600 22,650	22,650 22,700	326 327	326 327	25,600 25,650	25,650 25,700	378 379	378 379
16,700	16,750	234	234	19,700	19,750	276	276	22,700	22,750	328	328	25,700	25,750	380	380
16,750	16,800	235	235	19,750	19,800	277	277	22,750	22,800	329	329	25,750	25,800	381	381
16,800 16,850	16,850 16,900	236 236	236 236	19,800 19,850	19,850 19,900	278 278	278 278	22,800 22,850	22,850 22,900	329 330	329 330	25,800 25,850	25,850 25,900	382 383	382 383
16,900 16,950	16,950 17,000	237 238	237 238	19,900 19,950	19,950 20,000	279 280	279 280	22,900 22,950	22,950 23,000	331 332	331 332	25,900 25,950	25,950 26,000	384 385	384 385
10,950	17,000	230	230	19,950	20,000	200	200	22,950	23,000	552	552	23,330	26,000	303	505
17,000	17,050	238	238	20,000	20,050	280	280	23,000	23,050	333	333	26,000	26,050	385	385
17,050 17,100	17,100 17,150	239 240	239 240	20,050 20,100	20,100 20,150	281 282	281 282	23,050 23,100	23,100 23,150	334 335	334 335	26,050 26,100	26,100 26,150	386 387	386 387
17,150	17,200	240	240	20,150	20,200	283	283	23,150	23,200	336	336	26,150	26,200	388	388
17,200	17,250	241 242	241 242	20,200 20,250	20,250	284 285	284 285	23,200 23,250	23,250	336 337	336 337	26,200	26,250 26,300	389 390	389 390
17,250 17,300	17,300 17,350	242	242	20,250 20,300	20,300 20,350	285	286	23,250	23,300 23,350	338	338	26,250 26,300	26,300	390	390
17,350	17,400	243	243	20,350	20,400	287	287	23,350	23,400	339	339	26,350	26,400	392	392
17,400 17,450	17,450 17,500	244 245	244 245	20,400 20,450	20,450 20,500	287 288	287 288	23,400 23,450	23,450 23,500	340 341	340 341	26,400 26,450	26,450 26,500	392 393	392 393
17,500	17,550	245	245	20,500	20,550	289	289	23,500	23,550	342	342	26,500	26,550	394	394
17,550	17,600	246	246	20,550	20,600	290	290	23,550	23,600	343	343	26,550	26,600	395	395
17,600 17,650	17,650 17,700	247 247	247 247	20,600 20,650	20,650 20,700	291 292	291 292	23,600 23,650	23,650 23,700	343 344	343 344	26,600 26,650	26,650 26,700	396 397	396 397
17,700 17,750	17,750 17,800	248 249	248 249	20,700 20,750	20,750 20,800	293 294	293 294	23,700 23,750	23,750 23,800	345 346	345 346	26,700 26,750	26,750 26,800	398 399	398 399
17,800	17,850	249	249	20,750	20,850	294	294	23,750	23,850	340	340	26,800	26,850	399	399
17,850	17,900	250	250	20,850	20,900	295	295	23,850	23,900	348	348	26,850	26,900	400	400
17,900 17,950	17,950 18,000	251 252	251 252	20,900 20,950	20,950 21,000	296 297	296 297	23,900 23,950	23,950 24,000	349 350	349 350	26,900 26,950	26,950 27,000	401 402	401 402
	18,000				21,000				24,000				27,000		
18,000 18,050	18,050 18,100	252 253	252 253	21,000 21,050	21,050 21,100	298 299	298 299	24,000 24,050	24,050 24,100	350 351	350 351	27,000 27,050	27,050 27,100	403 404	403 404
18,100	18,150	254	254	21,100	21,150	300	300	24,100	24,150	352	352	27,100	27,150	405	405
18,150 18,200	18,200 18,250	254 255	254 255	21,150 21,200	21,200 21,250	301 301	301 301	24,150 24,200	24,200 24,250	353 354	353 354	27,150 27,200	27,200 27,250	406 406	406 406
18,250	18,300	255	255	21,250	21,300	302	302	24,250	24,250 24,300	355	354 355	27,250	27,300	406	407
18,300 18,350	18,350 18,400	257 257	257 257	21,300 21,350	21,350 21,400	303 304	303 304	24,300 24,350	24,350 24,400	356 357	356 357	27,300 27,350	27,350 27,400	408 409	408 409
18,400	18,450	258	258	21,330	21,400	305	305	24,330	24,450	357	357	27,400	27,450	410	410
18,450	18,500	259	259	21,450	21,500	306	306	24,450	24,500	358	358	27,450	27,500	411	411
18,500 18,550	18,550 18,600	259 260	259 260	21,500 21,550	21,550 21,600	307 308	307 308	24,500 24,550	24,550 24,600	359 360	359 360	27,500 27,550	27,550 27,600	412 413	412 413
18,600	18,650	261	261	21,600	21,650	308	308	24,600	24,650	361	361	27,600	27,650	413	413
18,650 18,700	18,700 18,750	261 262	261 262	21,650 21,700	21,700 21,750	309 310	309 310	24,650 24,700	24,700 24,750	362 363	362 363	27,650 27,700	27,700 27,750	414 415	414 415
18,750	18,800	262	262	21,700 21,750	21,750	310	310	24,700 24,750	24,750 24,800	363	363	27,700 27,750	27,750 27,800	415	415
18,800	18,850	264	264	21,800	21,850	312	312	24,800	24,850	364	364	27,800	27,850	417	417
18,850 18,900	18,900 18,950	264 265	264 265	21,850 21,900	21,900 21,950	313 314	313 314	24,850 24,900	24,900 24,950	365 366	365 366	27,850 27,900	27,900 27,950	418 419	418 419
	19,000	266	266	21,950	22,000	315	315	24,950	25,000	367	367	27,950	28,000	420	420

2024 NE	EW JERSE	And You		If Line 39	INR)	And You		If Line 39		And You		If Line 39		And Yo	
(New Jerse	ey Taxable	Checke		(New Jerse	y Taxable	Checked		(New Jerse	y Taxable	Checke		(New Jerse)	y Taxable	Checke	
Income) Is		Status L		Income) Is		Status L		Income) Is		Status I		Income) Is -		Status I	_
At Least	But Less	1 or 3	2, 4, or 5	At Least	But Less	1 or 3	2, 4, or 5	At Least	But Less	1 or 3	2, 4, or 5	At Least	But Less	1 or 3	2, 4, or 5
Least	Than			Least	Than			Least	Than			Least	Than		
		Your Ta	x Is—			Your Ta	x Is—			Your Ta	ix Is—			Your Ta	ax Is—
	28,000				31,000				34,000		-		37,000		
28,000	28,050	420	420	31,000	31,050	473 474	473	34,000	34,050	525 526	525 526	37,000	37,050	613 615	578 579
28,050 28,100	28,100 28,150	421 422	421 422	31,050 31,100	31,100 31,150	474	474 475	34,050 34,100	34,100 34,150	520	520	37,050 37,100	37,100 37,150	617	580
28,150	28,200	423	423	31,150	31,200	476	476	34,150	34,200	528	528	37,150	37,200	619	581
28,200	28,250	424	424	31,200	31,250	476	476	34,200	34,250	529	529	37,200	37,250	620	581
28,250	28,300	425	425	31,250	31,300	477	477	34,250	34,300	530	530	37,250	37,300	622	582
28,300 28,350	28,350 28,400	426 427	426 427	31,300 31,350	31,350 31,400	478 479	478 479	34,300 34,350	34,350 34,400	531 532	531 532	37,300 37,350	37,350 37,400	624 626	583 584
28,400	28,450	427	427	31,400	31,450	480	480	34,400	34,450	532	532	37,400	37,450	627	585
28,450	28,500	427	427	31,400	31,500	480	480	34,400	34,500	533	533	37,400	37,500	629	586
28,500	28,550	429	429	31,500	31,550	482	482	34,500	34,550	534	534	37,500	37,550	631	587
28,550	28,600	430	430	31,550	31,600	483	483	34,550	34,600	535	535	37,550	37,600	633	588
28,600	28,650	431	431	31,600	31,650	483	483	34,600	34,650	536	536	37,600	37,650	634	588
28,650 28,700	28,700 28,750	432 433	432 433	31,650 31,700	31,700 31,750	484 485	484 485	34,650 34,700	34,700 34,750	537 538	537 538	37,650 37,700	37,700 37,750	636 638	589 590
28,750	28,800	434	434	31,750	31,800	486	486	34,750	34,800	539	539	37,750	37,800	640	591
28,800	28,850	434	434	31,800	31,850	487	487	34,800	34,850	539	539	37,800	37,850	641	592
28,850	28,900	435	435	31,850	31,900	488	488	34,850	34,900	540	540	37,850	37,900	643	593
28,900 28,950	28,950 29,000	436 437	436 437	31,900 31,950	31,950 32,000	489 490	489 490	34,900 34,950	34,950 35,000	541 542	541 542	37,900 37,950	37,950 38,000	645 647	594 595
	29,000			. ,	32,000			. ,	35,000			- ,	38,000		
29,000	29,050	438	438	32,000	32,050	490	490	35,000	35,050	543	543	38,000	38,050	648	595
29,050	29,100	439	439	32,050	32,100	491	491	35,050	35,100	545	544	38,050	38,100	650	596
29,100 29,150	29,150 29,200	440 441	440 441	32,100 32,150	32,150 32,200	492 493	492 493	35,100 35,150	35,150 35,200	547 549	545 546	38,100 38,150	38,150 38,200	652 654	597 598
29,200	29,250	441	441	32,200	32,250	494	494	35,200	35,250	550	546	38,200	38,250	655	599
29,250	29,300	442	442	32,250	32,300	495	495	35,250	35,300	552	547	38,250	38,300	657	600
29,300	29,350	443	443	32,300	32,350	496	496	35,300	35,350	554	548	38,300	38,350	659	601
29,350	29,400	444	444	32,350	32,400	497	497	35,350	35,400	556	549	38,350	38,400	661	602
29,400 29,450	29,450 29,500	445 446	445 446	32,400 32,450	32,450 32,500	497 498	497 498	35,400 35,450	35,450 35,500	557 559	550 551	38,400 38,450	38,450 38,500	662 664	602 603
29,500	29,550	447	447	32,500	32,550	499	499	35,500	35,550	561	552	38,500	38,550	666	604
29,550	29,600	448	448	32,550	32,600	500	500	35,550	35,600	563	553	38,550	38,600	668	605
29,600	29,650	448	448	32,600	32,650	501	501	35,600	35,650	564	553	38,600	38,650	669	606
29,650 29,700	29,700 29,750	449 450	449 450	32,650 32,700	32,700 32,750	502 503	502 503	35,650 35,700	35,700 35,750	566 568	554 555	38,650 38,700	38,700 38,750	671 673	607 608
29,750	29,800	451	451	32,750	32,800	504	504	35,750	35,800	570	556	38,750	38,800	675	609
29,800	29,850	452	452	32,800	32,850	504	504	35,800	35,850	571	557	38,800	38,850	676	609
29,850	29,900	453	453	32,850	32,900	505	505	35,850	35,900	573	558	38,850	38,900	678	610
29,900 29,950	29,950 30,000	454 455	454 455	32,900 32,950	32,950 33,000	506 507	506 507	35,900 35,950	35,950 36,000	575 577	559 560	38,900 38,950	38,950 39,000	680 682	611 612
	30,000				33,000			,	36,000				39,000		
30,000	30,050	455	455	33,000	33,050	508	508	36,000	36,050	578	560	39,000	39,050	683	613
30,050	30,100	456	456	33,050	33,100	509	509	36,050	36,100	580	561	39,050	39,100	685	614
30,100 30,150	30,150 30,200	457 458	457 458	33,100 33,150	33,150 33,200	510 511	510 511	36,100 36,150	36,150 36,200	582 584	562 563	39,100 39,150	39,150 39,200	687 689	615 616
30,200	30,250	459	459	33,200	33,250	511	511	36,200	36,250	585	564	39,200	39,250	690	616
30,250	30,300	460	460	33,250	33,300	512	512	36,250	36,300	587	565	39,250	39,300	692	617
30,300	30,350	461	461	33,300	33,350	513	513	36,300	36,350	589	566	39,300	39,350 39,400	694 606	618
30,350	30,400	462	462	33,350	33,400	514	514	36,350	36,400	591	567	39,350	39,400	696	619
30,400 30,450	30,450 30,500	462 463	462 463	33,400 33,450	33,450 33,500	515 516	515 516	36,400 36,450	36,450 36,500	592 594	567 568	39,400 39,450	39,450 39,500	697 699	620 621
30,500	30,550	464	464	33,500	33,550	517	517	36,500	36,550	596	569	39,500	39,550	701	622
30,550	30,600	465	465	33,550	33,600	518	518	36,550	36,600	598	570	39,550	39,600	703	623
30,600	30,650	466	466	33,600	33,650	518	518	36,600	36,650	599	571	39,600	39,650	704	623
30,650 30,700	30,700 30,750	467 468	467 468	33,650 33,700	33,700 33,750	519 520	519 520	36,650 36,700	36,700 36,750	601 603	572 573	39,650 39,700	39,700 39,750	706 708	624 625
30,750	30,800	469	469	33,750	33,800	520	520	36,750	36,800	605	574	39,750	39,750 39,800	710	626
30,800	30,850	469	469	33,800	33,850	522	522	36,800	36,850	606	574	39,800	39,850	711	627
30,850	30,900	470	470	33,850	33,900	523	523	36,850	36,900	608	575	39,850	39,900	713	628
30,900 30,950	30,950 31,000	471 472	471 472	33,900 33,950	33,950 34,000	524 525	524 525	36,900 36,950	36,950 37,000	610 612	576 577	39,900 39,950	39,950 40,000	715 717	629 630
30,950	31,000	4/2	4/2	33,950	34,000	525	525	30,950	57,000		577	39,950	40,000	111	030

If Line 39 (New Jersey												1411			
Income) Is -		And You Checked Status L	d Filing	If Line 39 (New Jerse Income) Is		And You Checked Status L	d Filing	If Line 39 (New Jerse Income) Is		And You Checker Status L	d Filing	If Line 39 (New Jerse Income) Is -		And You Checke Status I	d Filing
At Least	But Less	1 or 3	2, 4, or 5	At Least	But Less	1 or 3	2, 4, or 5	At Least	But Less	1 or 3	2, 4, or 5	At Least	But Less	1 or 3	2, 4, or 5
	Than	Your Ta	ı x ls—		Than	Your Ta	ı x ls—		Than	Your Ta	ı x ls—		Than	Your Ta	ı ax Is—
	40,000	1			43,000				46,000	1			49,000		
40,000	40,050	719	630	43,000	43,050	885	683	46,000	46,050	1,050	735	49,000	49,050	1,216	788
40,050 40,100	40,100 40,150	722 724	631 632	43,050 43,100	43,100 43,150	887 890	684 685	46,050 46,100	46,100 46,150	1,053 1,056	736 737	49,050 49,100	49,100 49,150	1,219 1,222	789 790
40,150	40,200	727	633	43,150	43,200	893	686	46,150	46,200	1,059	738	49,150	49,200	1,224	791
40,200	40,250	730	634	43,200	43,250	896 898	686	46,200	46,250	1,061	739	49,200	49,250 49,300	1,227	791
40,250 40,300	40,300 40,350	733 735	635 636	43,250 43,300	43,300 43,350	901	687 688	46,250 46,300	46,300 46,350	1,064 1,067	740 741	49,250 49,300	49,300 49,350	1,230 1,233	792 793
40,350	40,400	738	637	43,350	43,400	904	689	46,350	46,400	1,070	742	49,350	49,400	1,235	794
40,400	40,450	741	637	43,400	43,450	907 909	690	46,400	46,450	1,072	742 743	49,400	49,450 49,500	1,238	795 796
40,450 40,500	40,500 40,550	744 747	638 639	43,450 43,500	43,500 43,550	909 912	691 692	46,450 46,500	46,500 46,550	1,075 1,078	743	49,450 49,500	49,500 49,550	1,241 1,244	796
40,550	40,600	749	640	43,550	43,600	915	693	46,550	46,600	1,081	745	49,550	49,600	1,247	798
40,600	40,650 40,700	752 755	641 642	43,600 43,650	43,650 43,700	918 921	693 694	46,600 46,650	46,650 46,700	1,084 1,086	746 747	49,600 49,650	49,650 49,700	1,249 1,252	798 799
40,650 40,700	40,700 40,750	758	642 643	43,650 43,700	43,700 43,750	923	695	46,650 46,700	46,700 46,750	1,089	748	49,650 49,700	49,750	1,255	800
40,750	40,800	760	644	43,750	43,800	926	696	46,750	46,800	1,092	749	49,750	49,800	1,258	801
40,800 40,850	40,850 40,900	763 766	644 645	43,800 43,850	43,850 43,900	929 932	697 698	46,800 46,850	46,850 46,900	1,095 1,097	749 750	49,800 49,850	49,850 49,900	1,260 1,263	802 803
40,900	40,950	769	646	43,900	43,950	934	699	46,900	46,950	1,100	751	49,900	49,950	1,266	804
40,950	41,000	771	647	43,950	44,000	937	700	46,950	47,000	1,103	752	49,950	50,000	1,269	805
41,000	41,000 41,050	774	648	44,000	44,000 44,050	940	700	47,000	47,000 47,050	1,106	753	50,000	50,000 50,050	1,271	806
41,050	41,100	777	649	44,050	44,100	943	701	47,050	47,100	1,108	754	50,050	50,100	1,274	807
41,100 41,150	41,150 41,200	780 782	650 651	44,100 44,150	44,150 44,200	945 948	702 703	47,100 47,150	47,150 47,200	1,111	755 756	50,100 50,150	50,150 50,200	1,277 1,280	808 809
41,200	41,250	785	651	44,200	44,250	951	704	47,200	47,250	1,117	756	50,200	50,250	1,282	811
41,250	41,300	788	652	44,250	44,300	954	705	47,250	47,300	1,119	757	50,250	50,300	1,285	812
41,300 41,350	41,350 41,400	791 793	653 654	44,300 44,350	44,350 44,400	956 959	706 707	47,300 47,350	47,350 47,400	1,122 1,125	758 759	50,300 50,350	50,350 50,400	1,288 1,291	813 814
41,400	41,450	796	655	44,400	44,450	962	707	47,400	47,450	1,128	760	50,400	50,450	1,293	815
41,450 41,500	41,500 41,550	799 802	656 657	44,450 44,500	44,500 44,550	965 968	708 709	47,450 47,500	47,500 47,550	1,130 1,133	761 762	50,450 50,500	50,500 50,550	1,296 1,299	817 818
41,550	41,600	805	658	44,550	44,600	970	710	47,550	47,600	1,135	763	50,550	50,600	1,302	819
41,600	41,650	807	658	44,600	44,650	973	711	47,600	47,650	1,139	763	50,600	50,650	1,305	820
41,650 41,700	41,700 41,750	810 813	659 660	44,650 44,700	44,700 44,750	976 979	712 713	47,650 47,700	47,700 47,750	1,142	764 765	50,650 50,700	50,700 50,750	1,307 1,310	822 823
41,750	41,800	816	661	44,750	44,800	981	714	47,750	47,800	1,147	766	50,750	50,800	1,313	824
41,800	41,850	818	662	44,800	44,850	984	714	47,800	47,850	1,150	767	50,800	50,850	1,316	825
41,850 41,900	41,900 41,950	821 824	663 664	44,850 44,900	44,900 44,950	987 990	715	47,850 47,900	47,900 47,950	1,153	768 769	50,850 50,900	50,900 50,950	1,318	826 828
41,950	42,000	827	665	44,950	45,000	992	717	47,950	48,000	1,158	770	50,950	51,000	1,324	829
	42,000	829	665	45.000	45,000 45,050	005	718	48.000	48,000 48,050	1 1 6 1	770	51.000	51,000 51,050	1,327	830
42,000 42,050	42,100	832	665 666	45,000 45,050	45,100	995 998	719	48,000 48,050	48,100	1,161 1,164	771	51,050	51,100	1,329	831
42,100 42,150	42,150 42,200	835 838	667 668	45,100 45,150	45,150 45,200	1,001 1,003	720 721	48,100 48,150	48,150 48,200	1,166 1,169	772 773	51,100 51,150	51,150 51,200	1,332 1,335	833 834
42,200	42,250	840	669	45,200	45,250	1,005	721	48,200	48,250	1,172	774	51,200	51,250	1,338	835
42,250	42,300	843	670	45,250	45,300	1,009	722	48,250	48,300	1,175	775	51,250	51,300	1,340	836
42,300 42,350	42,350 42,400	846 849	671 672	45,300 45,350	45,350 45,400	1,012 1,014	723 724	48,300 48,350	48,350 48,400	1,177	776 777	51,300 51,350	51,350 51,400	1,343 1,346	837 839
42,400	42,450	851	672	45,400	45,450	1,017	725	48,400	48,450	1,183	777	51,400	51,450	1,349	840
42,450	42,500	854	673	45,450	45,500	1,020	726	48,450	48,500	1,186	778	51,450	51,500	1,351	841
42,500 42,550	42,550 42,600	857 860	674 675	45,500 45,550	45,550 45,600	1,023 1,026	727 728	48,500 48,550	48,550 48,600	1,189 1,191	779 780	51,500 51,550	51,550 51,600	1,354 1,357	842 844
42,600	42,650	863	676	45,600	45,650	1,028	728	48,600	48,650	1,194	781	51,600	51,650	1,360	845
42,650 42,700	42,700 42,750	865 868	677 678	45,650 45,700	45,700 45,750	1,031 1,034	729 730	48,650 48,700	48,700	1,197 1,200	782 783	51,650 51,700	51,700 51,750	1,363 1,365	846 847
42,700 42,750	42,750 42,800	868 871	678	45,700 45,750	45,750 45,800	1,034	730	48,700 48,750	48,750 48,800	1,200	783	51,700 51,750	51,750 51,800	1,365	847
42,800	42,850	874	679	45,800	45,850	1,039	732	48,800	48,850	1,205	784	51,800	51,850	1,371	850
42,850 42,900	42,900 42,950	876 879	680 681	45,850 45,900	45,900 45,950	1,042 1,045	733 734	48,850 48,900	48,900 48,950	1,208 1,211	785 786	51,850 51,900	51,900 51,950	1,374 1,376	851 852
42,900	42,950 43,000	882	682	45,900 45,950	45,950 46,000	1,045	735	48,900 48,950	48,950 49,000	1,211	787	51,900 51,950	52,000	1,370	853

If Line 39 (New Jerse	ey Taxable	And You Checke	ı d Filing	If Line 39 (New Jerse	y Taxable	And You Checkee	d Filing	If Line 39 (New Jerse		And You Checkee	d Filing	If Line 39 (New Jersey			d Filing
Income) Is		Status L		Income) Is		Status L		Income) Is		Status L		Income) Is -		Status L	-
At Least	But Less Than	1 or 3	2, 4, or 5	At Least	But Less Than	1 or 3	2, 4, or 5	At Least	But Less Than	1 or 3	2, 4, or 5	At Least	But Less Than	1 or 3	2, 4, or 5
		Your Ta	x Is—			Your Ta	x Is—			Your Ta	x Is—			Your Ta	ix Is—
	52,000				55,000				58,000				61,000		
52,000	52,050	1,382	855	55,000	55,050	1,548	928	58,000	58,050	1,713	1,002	61,000	61,050	1,879	1,075
52,050	52,100	1,385	856	55,050	55,100	1,550	929	58,050	58,100	1,716	1,003	61,050	61,100	1,882	1,076
52,100	52,150	1,387	857	55,100	55,150	1,553	931	58,100	58,150	1,719	1,004	61,100	61,150	1,885	1,078
52,150	52,200	1,390	858	55,150	55,200	1,556	932	58,150	58,200	1,722	1,005	61,150	61,200	1,887	1,079
52,200	52,250	1,393	860	55,200	55,250	1,559	933	58,200	58,250	1,724	1,007	61,200	61,250	1,890	1,080
52,250	52,300	1,396	861	55,250	55,300	1,561	934	58,250	58,300	1,727	1,008	61,250	61,300	1,893	1,081
52,300	52,350	1,398	862	55,300	55,350	1,564	935	58,300	58,350	1,730	1,009	61,300	61,350	1,896	1,082
52,350	52,400	1,401	863	55,350	55,400	1,567	937	58,350	58,400	1,733	1,010	61,350	61,400	1,898	1,084
52,400	52,450	1,404	864	55,400	55,450	1,570	938	58,400	58,450	1,735	1,011	61,400	61,450	1,901	1,085
52,450	52,500	1,407	866	55,450	55,500	1,572	939	58,450	58,500	1,738	1,013	61,450	61,500	1,904	1,086
52,500	52,550	1,410	867	55,500	55,550	1,575	940	58,500	58,550	1,741	1,014	61,500	61,550	1,907	1,087
52,550	52,600	1,412	868	55,550	55,600	1,578	942	58,550	58,600	1,744	1,015	61,550	61,600	1,910	1,089
52,600	52,650	1,415	869	55,600	55,650	1,581	943	58,600	58,650	1,747	1,016	61,600	61,650	1,912	1,090
52,650	52,700	1,418	871	55,650	55,700	1,584	944	58,650	58,700	1,749	1,018	61,650	61,700	1,915	1,091
52,700	52,750	1,421	872	55,700	55,750	1,586	945	58,700	58,750	1,752	1,019	61,700	61,750	1,918	1,092
52,750	52,800	1,423	873	55,750	55,800	1,589	946	58,750	58,800	1,755	1,020	61,750	61,800	1,921	1,093
52,800	52,850	1,426	874	55,800	55,850	1,592	948	58,800	58,850	1,758	1,021	61,800	61,850	1,923	1,095
52,850	52,900	1,429	875	55,850	55,900	1,595	949	58,850	58,900	1,760	1,022	61,850	61,900	1,926	1,095
52,900	52,950	1,432	877	55,900	55,950	1,597	950	58,900	58,950	1,763	1,024	61,900	61,950	1,929	1,097
52,950	53,000	1,434	878	55,950	56,000	1,600	951	58,950	59,000	1,766	1,025	61,950	62,000	1,932	1,097
	53,000	.,			56,000	.,			59,000	.,	.,		62,000	.,	.,
53,000	53,050	1,437	879	56,000	56,050	1,603	953	59,000	59,050	1,769	1,026	62,000	62,050	1,934	1,100
53,050	53,100	1,440	880	56,050	56,100	1,606	954	59,050	59,100	1,771	1,027	62,050	62,100	1,937	1,101
53,100	53,150	1,443	882	56,100	56,150	1,608	955	59,100	59,150	1,774	1,029	62,100	62,150	1,940	1,102
53,150	53,200	1,445	883	56,150	56,200	1,611	956	59,150	59,200	1,777	1,030	62,150	62,200	1,943	1,103
53,200	53,250	1,448	884	56,200	56,250	1,614	958	59,200	59,250	1,780	1,031	62,200	62,250	1,945	1,105
53,250	53,300	1,451	885	56,250	56,300	1,617	959	59,250	59,300	1,782	1,032	62,250	62,300	1,948	1,106
53,300	53,350	1,454	886	56,300	56,350	1,619	960	59,300	59,350	1,785	1,033	62,300	62,350	1,951	1,107
53,350	53,400	1,456	888	56,350	56,400	1,622	961	59,350	59,400	1,788	1,035	62,350	62,400	1,954	1,108
53,400	53,450	1,459	889	56,400	56,450	1,625	962	59,400	59,450	1,791	1,036	62,400	62,450	1,956	1,109
53,450	53,500	1,462	890	56,450	56,500	1,628	964	59,450	59,500	1,793	1,037	62,450	62,500	1,959	1,111
53,500	53,550	1,465	891	56,500	56,550	1,631	965	59,500	59,550	1,796	1,038	62,500	62,550	1,962	1,112
53,550	53,600	1,468	893	56,550	56,600	1,633	966	59,550	59,600	1,799	1,040	62,550	62,600	1,965	1,113
53,600	53,650	1,470	894	56,600	56,650	1,636	967	59,600	59,650	1,802	1,041	62,600	62,650	1,968	1,114
53,650	53,700	1,473	895	56,650	56,700	1,639	969	59,650	59,700	1,805	1,042	62,650	62,700	1,970	1,116
53,700	53,750	1,476	896	56,700	56,750	1,642	970	59,700	59,750	1,807	1,043	62,700	62,750	1,973	1,117
53,750	53,800	1,479	897	56,750	56,800	1,644	971	59,750	59,800	1,810	1,044	62,750	62,800	1,976	1,118
53,800	53,850	1,481	899	56,800	56,850	1,647	972	59,800	59,850	1,813	1,046	62,800	62,850	1,979	1,119
53,850	53,900	1,484	900	56,850	56,900	1,650	973	59,850	59,900	1,816	1,047	62,850	62,900	1,981	1,120
53,900	53,950	1,487	901	56,900	56,950	1,653	975	59,900	59,950	1,818	1,048	62,900	62,950	1,984	1,122
53,950	54,000	1,490	902	56,950	57,000	1,655	976	59,950	60,000	1,821	1,049	62,950	63,000	1,987	1,123
	54,000				57,000				60,000				63,000		
54,000	54,050	1,492	904	57,000	57,050	1,658	977	60,000	60,050	1,824	1,051	63,000	63,050	1,990	1,124
54,050	54,100	1,495	905	57,050	57,100	1,661	978	60,050	60,100	1,827	1,052	63,050	63,100	1,992	1,125
54,100	54,150	1,498	906	57,100	57,150	1,664	980	60,100	60,150	1,829	1,053	63,100	63,150	1,995	1,127
54,150	54,200	1,501	907	57,150	57,200	1,666	981	60,150	60,200	1,832	1,054	63,150	63,200	1,998	1,128
54,200	54,250	1,503	909	57,200	57,250	1,669	982	60,200	60,250	1,835	1,056	63,200	63,250	2,001	1,129
54,250	54,300	1,506	910	57,250	57,300	1,672	983	60,250	60,300	1,838	1,057	63,250	63,300	2,003	1,130
54,300	54,350	1,509	911	57,300	57,350	1,675	984	60,300	60,350	1,840	1,058	63,300	63,350	2,006	1,131
54,350	54,400	1,512	912	57,350	57,400	1,677	986	60,350	60,400	1,843	1,059	63,350	63,400	2,009	1,133
54,400	54,450	1,514	913	57,400	57,450	1,680	987	60,400	60,450	1,846	1,060	63,400	63,450	2,012	1,134
54,450	54,500	1,517	915	57,450	57,500	1,683	988	60,450	60,500	1,849	1,062	63,450	63,500	2,014	1,135
54,500	54,550	1,520	916	57,500	57,550	1,686	989	60,500	60,550	1,852	1,063	63,500	63,550	2,017	1,136
54,550	54,600	1,523	917	57,550	57,600	1,689	991	60,550	60,600	1,854	1,064	63,550	63,600	2,020	1,138
54,600	54,650	1,526	918	57,600	57,650	1,691	992	60,600	60,650	1,857	1,065	63,600	63,650	2,023	1,139
54,650	54,700	1,528	920	57,650	57,700	1,694	993	60,650	60,700	1,860	1,067	63,650	63,700	2,026	1,140
54,700	54,750	1,531	921	57,700	57,750	1,697	994	60,700	60,750	1,863	1,068	63,700	63,750	2,028	1,141
54,750	54,800	1,534	922	57,750	57,800	1,700	995	60,750	60,800	1,865	1,069	63,750	63,800	2,031	1,142
54,800	54,850	1,537	923	57,800	57,850	1,702	997	60,800	60,850	1,868	1,070	63,800	63,850	2,034	1,144
54,850	54,900	1,539	924	57,850	57,900	1,705	998	60,850	60,900	1,871	1,071	63,850	63,900	2,037	1,145
54,900	54,950	1,542	926	57,900	57,950	1,708	999	60,900	60,950	1,874	1,073	63,900	63,950	2,039	1,146
54,950	55,000	1,545	927	57,950	58,000	1,711	1,000	60,950	61,000	1,876	1,074	63,950	64,000	2,042	1,147

2024 NE If Line 39	W JERSE	And You		If Line 39	INR)	And You	1	If Line 39		And You	J	If Line 39		And You	u
(New Jerse Income) Is		Checke Status L	0	(New Jerse Income) Is		Checked Status L	d Filing	(New Jerse Income) Is		Checke Status L	d Filing	(New Jersey Income) Is -		Checke Status I	d Filing
At Least	But Less	1 or 3	2, 4, or 5	At Least	But Less	1 or 3	2, 4, or 5	At Least	But Less	1 or 3	2, 4, or 5	At Least	But Less	1 or 3	2, 4, or 5
Louot	Than	Vour To		Louot	Than	Your Ta	I	Louot	Than		I	Louot	Than	Vour To	I
	64,000	Your Ta	ix is—		67,000		x is—		70,000	Your Ta	12 15-		73,000	Your Ta	1X 15—
64,000	64,050	2,045	1,149	67,000	67,050	2,211	1,222	70,000	70,050	2,376	1,296	73,000	73,050	2,542	1,401
64,050	64,100	2,048	1,150	67,050	67,100	2,213	1,223	70,050	70,100	2,379	1,298	73,050	73,100	2,545	1,403
64,100 64,150	64,150 64,200	2,040 2,050 2,053	1,151 1,152	67,100 67,150	67,150 67,200	2,216 2,216 2,219	1,225	70,100 70,150	70,150 70,200	2,382 2,385	1,299 1,301	73,100 73,150	73,150 73,200	2,548 2,550	1,404 1,406
64,200	64,250	2,056	1,154	67,200	67,250	2,222	1,227	70,200	70,250	2,387	1,303	73,200	73,250	2,553	1,408
64,250	64,300	2,059	1,155	67,250	67,300	2,224	1,228	70,250	70,300	2,390	1,305	73,250	73,300	2,556	1,410
64,300 64,350	64,350 64,400	2,000 2,061 2,064	1,156 1,156 1,157	67,300 67,350	67,350 67,400	2,227 2,230	1,229 1,231	70,300 70,350	70,350 70,400	2,393 2,396	1,306 1,308	73,300 73,350	73,350 73,400	2,559 2,561	1,411 1,413
64,400	64,450	2,067	1,158	67,400	67,450	2,233	1,232	70,400	70,450	2,398	1,310	73,400	73,450	2,564	1,415
64,450	64,500	2,070	1,160	67,450	67,500	2,235	1,233	70,450	70,500	2,401	1,312	73,450	73,500	2,567	1,417
64,500	64,550	2,073	1,161	67,500	67,550	2,238	1,234	70,500	70,550	2,404	1,313	73,500	73,550	2,570	1,418
64,550	64,600	2,075	1,162	67,550	67,600	2,241	1,236	70,550	70,600	2,407	1,315	73,550	73,600	2,573	1,420
64,600	64,650	2,078	1,163	67,600	67,650	2,244	1,237	70,600	70,650	2,410	1,317	73,600	73,650	2,575	1,422
64,650	64,700	2,081	1,165	67,650	67,700	2,247	1,238	70,650	70,700	2,412	1,319	73,650	73,700	2,578	1,424
64,700	64,750	2,084	1,166	67,700	67,750	2,249	1,239	70,700	70,750	2,415	1,320	73,700	73,750	2,581	1,425
64,750	64,800	2,086	1,167	67,750	67,800	2,252	1,240	70,750	70,800	2,418	1,322	73,750	73,800	2,584	1,427
64,800	64,850	2,089	1,168	67,800	67,850	2,255	1,242	70,800	70,850	2,421	1,324	73,800	73,850	2,586	1,429
64,850	64,900	2,092	1,169	67,850	67,900	2,258	1,243	70,850	70,900	2,423	1,326	73,850	73,900	2,589	1,431
64,900	64,950	2,095	1,171	67,900	67,950	2,260	1,244	70,900	70,950	2,426	1,327	73,900	73,950	2,592	1,432
64,950	65,000	2,097	1,172	67,950	68,000	2,263	1,245	70,950	71,000	2,429	1,329	73,950	74,000	2,595	1,434
	65,000	,	,		68,000		, -	- ,	71,000			.,	74,000	,	, -
65,000	65,050	2,100	1,173	68,000	68,050	2,266	1,247	71,000	71,050	2,432	1,331	74,000	74,050	2,597	1,436
65,050	65,100	2,103	1,174	68,050	68,100	2,269	1,248	71,050	71,100	2,434	1,333	74,050	74,100	2,600	1,438
65,100	65,150	2,106	1,176	68,100	68,150	2,271	1,249	71,100	71,150	2,437	1,334	74,100	74,150	2,603	1,439
65,150	65,200	2,108	1,177	68,150	68,200	2,274	1,250	71,150	71,200	2,440	1,336	74,150	74,200	2,606	1,441
65,200	65,250	2,111	1,178	68,200	68,250	2,277	1,252	71,200	71,250	2,443	1,338	74,200	74,250	2,608	1,443
65,250	65,300	2,114	1,179	68,250	68,300	2,280	1,253	71,250	71,300	2,445	1,340	74,250	74,300	2,611	1,445
65,300	65,350	2,117	1,180	68,300	68,350	2,282	1,254	71,300	71,350	2,448	1,341	74,300	74,350	2,614	1,446
65,350	65,400	2,119	1,182	68,350	68,400	2,285	1,255	71,350	71,400	2,451	1,343	74,350	74,400	2,617	1,448
65,400	65,450	2,122	1,183	68,400	68,450	2,288	1,256	71,400	71,450	2,454	1,345	74,400	74,450	2,619	1,450
65,450	65,500	2,125	1,184	68,450	68,500	2,291	1,258	71,450	71,500	2,456	1,347	74,450	74,500	2,622	1,452
65,500	65,550	2,128	1,185	68,500	68,550	2,294	1,259	71,500	71,550	2,459	1,348	74,500	74,550	2,625	1,453
65,550	65,600	2,131	1,187	68,550	68,600	2,296	1,260	71,550	71,600	2,462	1,350	74,550	74,600	2,628	1,455
65,600	65,650	2,133	1,188	68,600	68,650	2,299	1,261	71,600	71,650	2,465	1,352	74,600	74,650	2,631	1,457
65,650	65,700	2,136	1,189	68,650	68,700	2,302	1,263	71,650	71,700	2,468	1,354	74,650	74,700	2,633	1,459
65,700 65,750	65,750 65,800	2,139 2,142	1,190 1,191	68,700 68,750	68,750 68,800	2,305 2,307	1,260 1,264 1,265	71,700 71,750	71,750 71,800	2,400 2,470 2,473	1,355 1,357	74,700 74,750	74,750 74,800	2,636 2,639	1,460 1,460 1,462
65,800	65,850	2,144	1,193	68,800	68,850	2,310	1,266	71,800	71,850	2,476	1,359	74,800	74,850	2,642	1,464
65,850	65,900	2,147	1,194	68,850	68,900	2,313	1,267	71,850	71,900	2,479	1,361	74,850	74,900	2,644	1,466
65,900 65,950	65,950 66,000	2,150 2,153	1,195	68,900 68,950	68,950 69,000	2,316 2,318	1,269	71,900 71,950	71,950 72,000	2,481 2,484	1,362 1,364	74,900 74,950	74,950 75,000	2,647 2,650	1,467 1,469
00,000	66,000	2,100	1,100	00,000	69,000	2,010	1,270	11,000	72,000	2,404	1,004	14,000	75,000	2,000	1,400
66,000	66,050	2,155	1,198	69,000	69,050	2,321	1,271	72,000	72,050	2,487	1,366	75,000	75,050	2,653	1,471
66,050	66,100	2,158	1,199	69,050	69,100	2,324	1,272	72,050	72,100	2,490	1,368	75,050	75,100	2,656	1,473
66,100	66,150	2,161	1,200	69,100	69,150	2,327	1,274	72,100	72,150	2,492	1,369	75,100	75,150	2,659	1,474
66,150	66,200	2,164	1,201	69,150	69,200	2,329	1,275	72,150	72,200	2,495	1,371	75,150	75,200	2,662	1,476
66,200	66,250	2,166	1,203	69,200	69,250	2,332	1,276	72,200	72,250	2,498	1,373	75,200	75,250	2,666	1,478
66,250	66,300	2,169	1,204	69,250	69,300	2,335	1,277	72,250	72,300	2,501	1,375	75,250	75,300	2,669	1,480
66,300 66,350	66,350 66,400	2,109 2,172 2,175	1,204 1,205 1,206	69,300 69,350	69,350 69,400	2,338 2,340	1,277 1,278 1,280	72,230 72,300 72,350	72,350 72,400	2,503 2,503 2,506	1,376 1,378	75,300 75,350	75,350 75,400	2,672 2,675	1,480 1,481 1,483
66,400	66,450	2,177	1,207	69,400	69,450	2,343	1,281	72,400	72,450	2,509	1,380	75,400	75,450	2,678	1,485
66,450	66,500	2,180	1,209	69,450	69,500	2,346	1,282	72,450	72,500	2,512	1,382	75,450	75,500	2,682	1,487
66,500 66,550	66,550 66,600	2,180 2,183 2,186	1,210 1,210 1,211	69,500 69,550	69,550 69,600	2,340 2,349 2,352	1,283 1,285	72,500 72,550 72,550	72,550 72,600	2,512 2,515 2,517	1,383 1,385	75,500 75,550	75,550 75,600	2,685 2,688	1,487 1,488 1,490
66,600 66,650	66,650 66 700	2,189	1,212	69,600 69,650	69,650 69,700	2,354	1,286	72,600	72,650	2,520	1,387	75,600	75,650 75,700	2,691	1,492
66,650	66,700	2,191	1,214	69,650	69,700	2,357	1,287	72,650	72,700	2,523	1,389	75,650	75,700	2,694	1,494
66,700	66,750	2,194	1,215	69,700	69,750	2,360	1,288	72,700	72,750	2,526	1,390	75,700	75,750	2,697	1,495
66,750	66,800	2,197	1,216	69,750	69,800	2,363	1,289	72,750	72,800	2,528	1,392	75,750	75,800	2,701	1,497
66,800	66,850 66,850	2,197	1,216	69,750 69,800	69,800 69,850	2,363	1,289	72,750	72,800	2,528	1,392	75,750	75,800 75,850	2,701	1,497
66,850	66,900	2,202	1,218	69,850	69,900	2,368	1,292	72,850	72,900	2,534	1,396	75,850	75,900	2,707 2,710	1,501
66,900	66,950	2,205	1,220	69,900	69,950	2,371	1,293	72,900	72,950	2,537	1,397	75,900	75,950		1,502
66,950	67,000	2,200	1,220	69,950	70,000	2,374	1,294	72,950	73,000	2,539	1,399	75,950	76,000	2,713	1,502

16 Line 39	W JERSE	And You		If Line 39	INR)	And You	1	If Line 39		And You	J	If Line 39		And You	J
(New Jerse Income) Is		Checkee Status L	0	(New Jerse Income) Is		Checked Status L	0	(New Jerse Income) Is		Checke Status L		(New Jerse Income) Is -		Checke Status I	
At Least	But Less	1 or 3	2, 4, or 5	At Least	But Less	1 or 3	2, 4, or 5	At Least	But Less	1 or 3	2, 4, or 5	At Least	But Less	1 or 3	2, 4, or 5
	Than	Your Ta			Than	Your Ta	I		Than	Your Ta	I		Than	Your Ta	I
	76,000		<u>x 13</u>		79,000		<u>x 13</u> —		82,000		IX 13—		85,000		IX 13—
76,000 76,050	76,050 76,100	2,717 2,720	1,506 1,508	79,000 79,050	79,050 79,100	2,908 2,911	1,611 1,613	82,000 82,050	82,050 82,100	3,099 3,102	1,757 1,760	85,000 85,050	85,050 85,100	3,290 3,293	1,923 1,925
76,100 76,150	76,150 76,200	2,723 2,726	1,509 1,511	79,100 79,150	79,150 79,200	2,914 2,917	1,614	82,100 82,150	82,150 82,200	3,105 3,108	1,762	85,100 85,150	85,150 85,200	3,296 3,299	1,928
76,200	76,250	2,729	1,513	79,200	79,250	2,920	1,618	82,200	82,250	3,111	1,768	85,200	85,250	3,303	1,934
76,250 76,300	76,300 76,350	2,732 2,736	1,515 1,516	79,250 79,300	79,300 79,350	2,924 2,927	1,620 1,621	82,250 82,300	82,300 82,350	3,115 3,118	1,771 1,773	85,250 85,300	85,300 85,350	3,306 3,309	1,936 1,939
76,350 76,400	76,400 76,450	2,739 2,742	1,518 1,520	79,350 79,400	79,400 79,450	2,930 2,933	1,623 1,625	82,350 82,400	82,400 82,450	3,121 3,124	1,776 1,779	85,350 85,400	85,400 85,450	3,312 3,315	1,942 1,945
76,450 76,500	76,500 76,550	2,745 2,748	1,522 1,523	79,450 79,500	79,500 79,550	2,936 2,939	1,627	82,450 82,500	82,500 82,550	3,127 3,131	1,782 1,785	85,450 85,500	85,500 85,550	3,319 3,322	1,947 1,950
76,550	76,600	2,740	1,525	79,550	79,600	2,939	1,630	82,550	82,600	3,131	1,787	85,550	85,600	3,325	1,953
76,600 76,650	76,650 76,700	2,755 2,758	1,527 1,529	79,600 79,650	79,650 79,700	2,946 2,949	1,632 1,634	82,600 82,650	82,650 82,700	3,137 3,140	1,790 1,793	85,600 85,650	85,650 85,700	3,328 3,331	1,956 1,959
76,700 76,750	76,750 76,800	2,761 2,764	1,530 1,532	79,700 79,750	79,750 79,800	2,952 2,955	1,635 1,637	82,700 82,750	82,750 82,800	3,143 3,147	1,796 1,798	85,700 85,750	85,750 85,800	3,334 3,338	1,961 1,964
76,800	76,850	2,768	1,534	79,800	79,850 79,900	2,959 2,962	1,639 1,641	82,800 82,850	82,850	3,150	1,801	85,800	85,850 85,900	3,341	1,967
76,850 76,900 76.950	76,900 76,950 77,000	2,771 2,774	1,536 1,537	79,850 79,900 70,050	79,950	2,962 2,965 2,968	1,641 1,642 1,644	82,900	82,900 82,950	3,153 3,156 3,159	1,804 1,807	85,850 85,900	85,900 85,950 86,000	3,344 3,347 3,350	1,970 1,972
76,950	77,000 <b>77,000</b>	2,777	1,539	79,950	80,000 <b>80,000</b>	2,900	1,044	82,950	83,000 83,000	3,139	1,809	85,950	86,000	3,330	1,975
77,000 77,050	77,050 77,100	2,780 2,783	1,541 1,543	80,000 80,050	80,050 80,100	2,971 2,975	1,646 1,649	83,000 83,050	83,050 83,100	3,162 3,166	1,812 1,815	86,000 86,050	86,050 86,100	3,354 3,357	1,978 1,981
77,100 77,150	77,150 77,200	2,787 2,790	1,544 1,546	80,100 80,150	80,150 80,200	2,978 2,981	1,652 1,655	83,100 83,150	83,150 83,200	3,169 3,172	1,818 1,820	86,100 86,150	86,150 86,200	3,360 3,363	1,983 1,986
77,200	77,250	2,793 2,796	1,548	80,200 80,250	80,250	2,984 2,987	1,657 1,660	83,200 83,250	83,250	3,175	1,823	86,200	86,250 86,300	3,366	1,989 1,992
77,250 77,300	77,300 77,350	2,799	1,550 1,551	80,300	80,300 80,350	2,990	1,663	83,300	83,300 83,350	3,178 3,182	1,826 1,829	86,250 86,300	86,350	3,369 3,373	1,994
77,350 77,400	77,400 77,450	2,803 2,806	1,553 1,555	80,350 80,400	80,400 80,450	2,994 2,997	1,666 1,668	83,350 83,400	83,400 83,450	3,185 3,188	1,831 1,834	86,350 86,400	86,400 86,450	3,376 3,379	1,997 2,000
77,450 77,500	77,500 77,550	2,809 2,812	1,557 1,558	80,450 80,500	80,500 80,550	3,000 3,003	1,671 1,674	83,450 83,500	83,500 83,550	3,191 3,194	1,837 1,840	86,450 86,500	86,500 86,550	3,382 3,385	2,003 2,006
77,550	77,600	2,815	1,560	80,550	80,600	3,006	1,677	83,550	83,600	3,197	1,843	86,550	86,600	3,389	2,008
77,600 77,650	77,650 77,700	2,818 2,822	1,562 1,564	80,600 80,650	80,650 80,700	3,010 3,013	1,680 1,682	83,600 83,650	83,650 83,700	3,201 3,204	1,845 1,848	86,600 86,650	86,650 86,700	3,392 3,395	2,011 2,014
77,700 77,750	77,750 77,800	2,825 2,828	1,565 1,567	80,700 80,750	80,750 80,800	3,016 3,019	1,685 1,688	83,700 83,750	83,750 83,800	3,207 3,210	1,851 1,854	86,700 86,750	86,750 86,800	3,398 3,401	2,017 2,019
77,800	77,850	2,831	1,569	80,800	80,850	3,022	1,691	83,800	83,850	3,213	1,856	86,800	86,850 86,900	3,405 3,408	2,022
77,850 77,900 77,950	77,900 77,950 78,000	2,834 2,838 2,841	1,571 1,572 1,574	80,850 80,900 80,950	80,900 80,950 81,000	3,025 3,029 3,032	1,693 1,696 1,699	83,850 83,900 83,950	83,900 83,950 84,000	3,217 3,220 3,223	1,859 1,862 1,865	86,850 86,900 86,950	86,950 87,000	3,411 3,414	2,025 2,028 2,030
11,000	78,000	2,041	1,074	00,000	81,000	0,002	1,000	00,000	84,000	0,220	1,000	00,000	87,000	0,414	2,000
78,000 78,050	78,050 78,100	2,844 2,847	1,576 1,578	81,000 81,050	81,050 81,100	3,035 3,038	1,702 1,704	84,000 84,050	84,050 84,100	3,226 3,229	1,867 1,870	87,000 87,050	87,050 87,100	3,417 3,420	2,033 2,036
78,100 78,150	78,150 78,200	2,850 2,853	1,579 1,581	81,100 81,150	81,150 81,200	3,041 3,045	1,707 1,710	84,100 84,150	84,150 84,200	3,233 3,236	1,873 1,876	87,100 87,150	87,150 87,200	3,424 3,427	2,039 2,041
78,200	78,250	2,857	1,583	81,200	81,250	3,048	1,713	84,200	84,250	3,239	1,878	87,200	87,250	3,430	2,044
78,250 78,300	78,300 78,350	2,860 2,863	1,585 1,586	81,250 81,300	81,300 81,350	3,051 3,054	1,715	84,250 84,300	84,300 84,350	3,242 3,245	1,881 1,884	87,250 87,300	87,300 87,350	3,433 3,436	2,047 2,050
78,350 78,400	78,400 78,450	2,866 2,869	1,588 1,590	81,350 81,400	81,400 81,450	3,057 3,061	1,721 1,724	84,350 84,400	84,400 84,450	3,248 3,252	1,887 1,889	87,350 87,400	87,400 87,450	3,440 3,443	2,052 2,055
78,400 78,450 78,500	78,500 78,550 78,550	2,809 2,873 2,876	1,592	81,400 81,450 81,500	81,500 81,550	3,064 3,067	1,726	84,400 84,450 84,500	84,500 84,550 84,550	3,252 3,255 3,258	1,809 1,892 1,895	87,400 87,450 87,500	87,500 87,550	3,443 3,446 3,449	2,055 2,058 2,061
78,500 78,550	78,550 78,600	2,876 2,879	1,593 1,595	81,500 81,550	81,550 81,600	3,067 3,070	1,729 1,732	84,500 84,550	84,550 84,600	3,258	1,895	87,500 87,550	87,550 87,600	3,449 3,452	2,061
78,600 78,650	78,650 78,700	2,882 2,885	1,597 1,599	81,600 81,650	81,650 81,700	3,073 3,076	1,735 1,738	84,600 84,650	84,650 84,700	3,264 3,268	1,901 1,903	87,600 87,650	87,650 87,700	3,455 3,459	2,066 2,069
78,700 78,750	78,750 78,800	2,889 2,892	1,600 1,602	81,700 81,750	81,750 81,800	3,080 3,083	1,740	84,700 84,750	84,750 84,800	3,271 3,274	1,906	87,700 87,750	87,750 87,800	3,462 3,465	2,072 2,075
78,800	78,850	2,895	1,604	81,800	81,850	3,086	1,746	84,800	84,850	3,277	1,912	87,800	87,850	3,468	2,077
78,850 78,900	78,900 78,950	2,898 2,901	1,606 1,607	81,850 81,900	81,900 81,950	3,089 3,092	1,749 1,751	84,850 84,900	84,900 84,950	3,280 3,283	1,914 1,917	87,850 87,900	87,900 87,950	3,471 3,475	2,080 2,083
78,950	79,000	2,904	1,609	81,950	82,000	3,096	1,754	84,950	85,000	3,287	1,920	87,950	88,000	3,478	2,086

	W JLINDE	-		(NJ-1040	jnk)										
If Line 39 (New Jersey Income) Is -		And You Checker Status L	d Filing	If Line 39 (New Jerse Income) Is		And You Checked Status L	d Filing	If Line 39 (New Jerse Income) Is		And You Checke Status L	d Filing	If Line 39 (New Jerse Income) Is		And You Checke Status L	d Filing
At Least	But Less	1 or 3	2, 4, or 5	At Least	But Less	1 or 3	2, 4, or 5	At Least	But Less	1 or 3	2, 4, or 5	At Least	But Less	1 or 3	2, 4, or 5
	Than	Your Ta	I		Than	Your Ta	l		Than	Your Ta	I		Than	Your Ta	I
	88,000		x is—		91,000	Touria	x is—		94,000		x 15—		97,000		
88,000	88,050	3,481	2,088	91,000	91,050	3,672	2,254	94,000	94,050	3,863	2,420	97,000	97,050	4,054	2,586
88,050 88,100	88,100 88,150	3,484 3,487	2,091 2,094	91,050 91,100	91,100 91,150	3,675 3,678	2,257 2,260	94,050 94,100	94,100 94,150	3,866 3,870	2,423 2,425	97,050 97,100	97,100 97,150	4,057 4,061	2,588 2,591
88,150	88,200	3,490	2,097	91,150	91,200	3,682	2,262	94,150	94,200	3,873	2,428	97,150	97,200	4,064	2,594
88,200 88,250	88,250 88,300	3,494 3,497	2,099 2,102	91,200 91,250	91,250 91,300	3,685 3,688	2,265 2,268	94,200 94,250	94,250 94,300	3,876 3,879	2,431 2,434	97,200 97,250	97,250 97,300	4,067 4,070	2,597 2,599
88,300	88,350	3,500 3,503	2,105	91,300	91,350	3,691 3,694	2,271 2,273	94,300	94,350	3,882 3,885	2,436	97,300	97,350	4,073	2,602
88,350 88,400	88,400 88,450	3,505	2,108	91,350 91,400	91,400 91,450	3,698	2,275	94,350 94,400	94,400 94,450	3,889	2,439 2,442	97,350 97,400	97,400 97,450	4,077 4,080	2,605 2,608
88,450	88,500	3,510	2,113	91,450	91,500	3,701	2,279	94,450	94,500	3,892	2,445	97,450	97,500	4,083	2,610
88,500 88,550	88,550 88,600	3,513 3,516	2,116 2,119	91,500 91,550	91,550 91,600	3,704 3,707	2,282 2,285	94,500 94,550	94,550 94,600	3,895 3,898	2,448 2,450	97,500 97,550	97,550 97,600	4,086 4,089	2,613 2,616
88,600	88,650	3,519	2,122	91,600	91,650	3,710	2,287	94,600	94,650	3,901	2,453	97,600	97,650	4,092	2,619
88,650 88,700	88,700 88,750	3,522 3,526	2,124 2,127	91,650 91,700	91,700 91,750	3,713 3,717	2,290 2,293	94,650 94,700	94,700 94,750	3,905 3,908	2,456 2,459	97,650 97,700	97,700 97,750	4,096 4,099	2,622 2,624
88,750	88,800	3,529	2,130	91,750	91,800	3,720	2,296	94,750	94,800	3,911	2,461	97,750	97,800	4,102	2,627
88,800 88,850	88,850 88,900	3,532 3,535	2,133 2,135	91,800 91,850	91,850 91,900	3,723 3,726	2,298 2,301	94,800 94,850	94,850 94,900	3,914 3,917	2,464 2,467	97,800 97,850	97,850 97,900	4,105 4,108	2,630 2,633
88,900 88,950	88,950 89,000	3,538 3,541	2,138 2,141	91,900 91,950	91,950 92,000	3,729 3,733	2,304 2,307	94,900 94,950	94,950 95,000	3,920 3,924	2,470 2,472	97,900 97,950	97,950 98,000	4,112 4,115	2,635 2,638
00,000	89,000	0,041	2,171	31,000	92,000	0,700	2,007	54,500	95,000	0,024	2,472	57,500	98,000	4,110	2,000
89,000 89,050	89,050 89,100	3,545 3,548	2,144 2,146	92,000 92,050	92,050 92,100	3,736 3,739	2,309 2,312	95,000 95,050	95,050 95,100	3,927 3,930	2,475 2,478	98,000 98,050	98,050 98,100	4,118 4,121	2,641 2,644
89,100	89,150	3,551	2,149	92,100	92,150	3,742	2,315	95,100	95,150	3,933	2,481	98,100	98,150	4,124	2,646
89,150	89,200	3,554	2,152	92,150	92,200	3,745	2,318	95,150	95,200	3,936	2,483	98,150	98,200	4,127	2,649
89,200 89,250	89,250 89,300	3,557 3,561	2,155 2,157	92,200 92,250	92,250 92,300	3,748 3,752	2,320 2,323	95,200 95,250	95,250 95,300	3,940 3,943	2,486 2,489	98,200 98,250	98,250 98,300	4,131 4,134	2,652 2,655
89,300 89,350	89,350 89,400	3,564 3,567	2,160 2,163	92,300 92,350	92,350 92,400	3,755 3,758	2,326 2,329	95,300 95,350	95,350 95,400	3,946 3,949	2,492 2,494	98,300 98,350	98,350 98,400	4,137 4,140	2,657 2,660
89,400	89,450	3,570	2,166	92,400	92,450	3,761	2,331	95,400	95,450	3,952	2,497	98,400	98,450	4,143	2,663
89,450 89,500	89,500 89,550	3,573 3,576	2,168	92,450 92,500	92,500 92,550	3,764 3,768	2,334 2,337	95,450 95,500	95,500 95,550	3,956 3,959	2,500 2,503	98,450 98,500	98,500 98,550	4,147 4,150	2,666 2,669
89,550	89,600	3,580	2,174	92,550	92,600	3,771	2,340	95,550	95,600	3,962	2,506	98,550	98,600	4,153	2,671
89,600 89,650	89,650 89,700	3,583 3,586	2,177 2,180	92,600 92,650	92,650 92,700	3,774 3,777	2,343 2,345	95,600 95,650	95,650 95,700	3,965 3,968	2,508 2,511	98,600 98,650	98,650 98,700	4,156 4,159	2,674 2,677
89,700	89,750	3,589 3,592	2,182 2,185	92,700	92,750	3,780 3,784	2,348 2,351	95,700 95,750	95,750	3,971 3,975	2,514 2,517	98,700 98,750	98,750	4,163 4,166	2,680 2,682
89,750 89,800	89,800 89,850	3,592	2,185	92,750 92,800	92,800 92,850	3,787	2,351	95,750 95,800	95,800 95,850	3,975	2,517	98,750	98,800 98,850	4,169	2,685
89,850 89,900	89,900 89,950	3,599 3,602	2,191 2,193	92,850 92,900	92,900 92,950	3,790 3,793	2,356 2,359	95,850 95,900	95,900 95,950	3,981 3,984	2,522 2,525	98,850 98,900	98,900 98,950	4,172 4,175	2,688 2,691
89,950	90,000	3,602	2,193	92,950 92,950	93,000	3,795	2,359	95,900 95,950	96,000	3,987	2,525	98,900 98,950	99,000	4,175	2,693
90,000	90,000 90,050	3,608	2,199	93.000	93,000 93,050	3,799	2,365	96,000	96,000 96,050	3,991	2,530	99,000	99,000 99,050	4,182	2,696
90,050	90,100	3,612	2,202	93,050	93,100	3,803	2,367	96,050	96,100	3,994	2,533	99,050	99,100	4,185	2,699
90,100 90,150	90,150 90,200	3,615 3,618	2,204 2,207	93,100 93,150	93,150 93,200	3,806 3,809	2,370 2,373	96,100 96,150	96,150 96,200	3,997 4,000	2,536 2,539	99,100 99,150	99,150 99,200	4,188 4,191	2,702 2,704
90,200	90,250	3,621	2,210	93,200	93,250	3,812	2,376	96,200	96,250	4,003	2,541	99,200	99,250	4,194	2,707
90,250 90,300	90,300 90,350	3,624 3,627	2,213 2,215	93,250 93,300	93,300 93,350	3,815 3,819	2,378 2,381	96,250 96,300	96,300 96,350	4,006 4,010	2,544 2,547	99,250 99,300	99,300 99,350	4,198 4,201	2,710 2,713
90,350	90,400	3,631	2,218	93,350	93,400	3,822	2,384	96,350	96,400	4,013	2,550	99,350	99,400	4,204	2,715
90,400 90,450	90,450 90,500	3,634 3,637	2,221 2,224	93,400 93,450	93,450 93,500	3,825 3,828	2,387 2,389	96,400 96,450	96,450 96,500	4,016 4,019	2,552 2,555	99,400 99,450	99,450 99,500	4,207 4,210	2,718 2,721
90,500 90,550	90,550 90,600	3,640 3,643	2,227 2,229	93,500 93,550	93,550 93,600	3,831 3,834	2,392 2,395	96,500 96,550	96,550 96,600	4,022 4,026	2,558 2,561	99,500 99,550	99,550 99,600	4,213 4,217	2,724 2,727
90,550 90,600	90,600 90,650	3,643	2,229	93,550 93,600	93,600 93,650	3,838	2,395	96,550 96,600	96,600 96,650	4,020	2,561	99,550 99,600	99,600 99,650	4,217	2,727
90,650	90,700	3,650	2,235	93,650	93,700	3,841	2,401	96,650	96,700	4,032	2,566	99,650	99,700	4,223	2,732
90,700 90,750	90,750 90,800	3,653 3,656	2,238 2,240	93,700 93,750	93,750 93,800	3,844 3,847	2,403 2,406	96,700 96,750	96,750 96,800	4,035 4,038	2,569 2,572	99,700 99,750	99,750 99,800	4,226 4,229	2,735 2,738
90,800	90,850	3,659	2,243	93,800	93,850	3,850	2,409	96,800	96,850	4,042	2,575	99,800	99,850	4,233	2,740
90,850 90,900	90,900 90,950	3,662 3,666	2,246 2,249	93,850 93,900	93,900 93,950	3,854 3,857	2,412 2,414	96,850 96,900	96,900 96,950	4,045 4,048	2,577 2,580	99,850 99,900	99,900 99,950	4,236 4,239	2,743 2,746
90,950	91,000	3,669	2,251	93,950	94,000	3,860	2,417	96,950	97,000	4,051	2,583	99,950	100,000	4,242	2,749

# New Jersey Tax Rate Schedules 2024

FILING STATU	S:	Single Married/CU	partner, filing	g sep	oarate re	turn		Tab	le	Α
			STEP 1		STEP 2			STEP 3		
f Taxable Inco	me (	Line 39) is:	Enter Line 39		Multiply ne 39 by	/:		Subtract		Your Tax
Over		But not over								
\$ 0	\$	20,000		×	.014	=	 \$	0	=	
\$ 20,000	\$	35,000		×	.0175	=	-\$	70.00	=	
\$ 35,000	\$	40,000		_ ×	.035	=	 	682.50	=	
\$ 40,000	\$	75,000		×	.05525	=	_\$	1,492.50	=	
\$ 75,000	\$	500,000		_ ×	.0637	=	 \$	2,126.25	=	
\$ 500,000	\$	1,000,000		×	.0897	=	 \$	15,126.25	=	
\$1,000,000		and over		_ ×	.1075	=	 \$	32,926.25	=	
FILING STATU	S:	Head of hou					Т	able B		
	S:	Head of hou	usehold vidow(er)/sur	vivin	g CU pai	tner	 Т			
	S:	Head of hou	usehold	vivin		tner	Т	Table B     STEP 3		
		Head of hou Qualifying v	usehold vidow(er)/sur	viving	g CU pai					Your Tax
FILING STATU f Taxable Inco Over	ome (	Head of hou Qualifying v Line 39) is: But not over	usehold vidow(er)/sur STEP 1 Enter	viving	g CU par STEP 2 Multiply ne 39 by			STEP 3 Subtract		Your Tax
FILING STATU f Taxable Incc Over \$ 0	ome ( \$	Head of hou Qualifying v Line 39) is: But not over 20,000	usehold vidow(er)/sur STEP 1 Enter	viving Li	g CU par STEP 2 Multiply ne 39 by .014			STEP 3 Subtract		Your Tax
FILING STATU f Taxable Inco Over \$ 0 \$ 20,000	ome ( \$ \$	Head of hou Qualifying v Line 39) is: But not over 20,000 50,000	usehold vidow(er)/sur STEP 1 Enter	viving Li	g CU par STEP 2 Multiply ne 39 by .014 .0175	/:	 \$	<b>STEP 3</b> <b>Subtract</b> 0 70.00	=	Your Tax
FILING STATU f Taxable Inco Over \$ 0 \$ 20,000 \$ 50,000	ome ( \$ \$ \$	Head of hou Qualifying w Line 39) is: But not over 20,000 50,000 70,000	usehold vidow(er)/sur STEP 1 Enter	viving Li	g CU par STEP 2 Multiply ne 39 by .014 .0175 .0245	/: =	 \$ \$	<b>STEP 3</b> <b>Subtract</b> 0 70.00 420.00		Your Tax
FILING STATU f Taxable Inco 0ver \$ 0 \$ 20,000 \$ 50,000 \$ 70,000	ome ( \$ \$ \$ \$	Head of hou Qualifying v Line 39) is: But not over 20,000 50,000 70,000 80,000	usehold vidow(er)/sur STEP 1 Enter	viving  	g CU par STEP 2 Multiply ne 39 by .014 .0175 .0245 .035	/: = =	\$ \$ \$	<b>STEP 3</b> <b>Subtract</b> 0 70.00 420.00 1,154.50	= = =	Your Tax
FILING STATU f Taxable Inco 0ver \$ 0 \$ 20,000 \$ 50,000 \$ 70,000 \$ 80,000	s \$ \$ \$ \$ \$	Head of hou Qualifying v Line 39) is: But not over 20,000 50,000 70,000 80,000 150,000	usehold vidow(er)/sur STEP 1 Enter	viving <b>F</b> Li - × - × - ×	g CU par STEP 2 Multiply ne 39 by .014 .0175 .0245 .035 .05525	/: = = =	 \$ \$ \$	<b>STEP 3</b> <b>Subtract</b> 0 70.00 420.00 1,154.50 2,775.00	= = =	Your Tax
FILING STATU f Taxable Inco 0ver \$ 0 \$ 20,000 \$ 50,000 \$ 50,000 \$ 70,000 \$ 80,000 \$ 150,000	sme ( \$ \$ \$ \$ \$ \$	Head of hou Qualifying w Line 39) is: But not over 20,000 50,000 70,000 80,000 150,000 500,000	usehold vidow(er)/sur STEP 1 Enter	viving Li	g CU par STEP 2 Multiply ne 39 by .014 .0175 .0245 .035 .05525 .0637	/: = = = =		STEP 3 Subtract 0 70.00 420.00 1,154.50 2,775.00 4,042.50	= = =	Your Tax
FILING STATU f Taxable Inco 0ver \$ 0 \$ 20,000 \$ 50,000 \$ 70,000 \$ 80,000	sme ( \$ \$ \$ \$ \$ \$	Head of hou Qualifying v Line 39) is: But not over 20,000 50,000 70,000 80,000 150,000	usehold vidow(er)/sur STEP 1 Enter	viving Li	g CU par STEP 2 Multiply ne 39 by .014 .0175 .0245 .035 .05525	/: = = = =		<b>STEP 3</b> <b>Subtract</b> 0 70.00 420.00 1,154.50 2,775.00	= = =	Your Tax

# When You Need Information...

## by phone...

# Call our Automated Tax Information System 1-800-323-4400 or (609) 826-4400.

Touch-tone phones only.

- · Listen to recorded tax information on many topics.
- Order certain forms and publications through our message system.

#### **Contact our Customer Service Center**

(609) 292-6400 – Speak directly to a representative for tax information and assistance. See website for hours of operation.

# Deaf, Hard of Hearing, Deaf-Blind, Speech Disability

Visit njrelay.com or call 711.

## online...

#### Visit the NJ Division of Taxation Website

Many State tax forms and publications are available on our website at:

#### nj.gov/taxation

You can also reach us by email with general State tax questions at:

#### nj.taxation@treas.nj.gov

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, at:

nj.gov/treasury/taxation/listservice.shtml

### in person...

#### **Visit a Regional Information Center**

Regional Information Centers provide individual assistance at various locations throughout the State. Call the Automated Tax Information System or visit our website for the address of the center nearest you.

## To Get Forms...

- Call New Jersey's Forms Request System at 1-800-323-4400 or (609) 826-4400. Touch-tone phones only
- Visit our website at: nj.gov/treasury/taxation/prntgit.shtml
- Write to: NJ Division of Taxation Taxpayer Forms Services PO Box 269 Trenton, NJ 08695-0269

## Who Can Help...

Trained volunteers in the VITA (Volunteer Income Tax Assistance) and TCE (Tax Counseling for the Elderly) programs are available to help prepare both federal and State returns at locations throughout New Jersey. For the location nearest you, contact the Division's Customer Service Center at (609) 292-6400 or the Internal Revenue Service.

## **Paperless Filing...**

**NJ E-File.** You can use NJ E-File to file Form NJ-1040NR for 2024 electronically. Use tax software you purchase, go to a tax preparation website, or have a tax preparer file the return for you.

**New Jersey Online Filing.** Use the free New Jersey Online Filing Service to file your 2024 NJ-1040NR. Any nonresident or partyear resident can use it to file electronically for free.

# **Taxpayers' Bill of Rights**

The New Jersey Taxpayers' Bill of Rights simplifies tax administration and ensures that all taxpayers are better informed and receive fair and equitable treatment during the tax collection process. Highlights of the Taxpayers' Bill of Rights include:

#### Service-

- Division must respond to taxpayers' questions within a reasonable time period.
- Notices of taxes and penalties due must clearly identify the purpose of the notice and must contain information about appeal procedures.

#### Appeals-

• Time to appeal to the Tax Court is generally 90 days.

#### Interest on Refunds-

- Interest is paid at the prime rate on refunds for all taxes when the Division takes more than six months to send you a refund.
- You can request that your overpayment of this year's tax be credited towards next year's tax liability; however, interest will not be paid on overpayments that are credited forward.

For more information on the rights and obligations of both taxpayers and the Division of Taxation under the Taxpayers' Bill of Rights, see publication <u>ANJ-1</u>, *New Jersey Taxpayers' Bill of Rights*.

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