

Exemptions and Adjustments to Income

Line 29 - Total Exemption Amount

Calculate your total exemption amount based on the exemptions claimed on Lines 6-12b.

Total on Line 12a _____ x \$1,000 = _____

Total on Line 12b _____ x \$1,500 = _____

Total on Line 12c _____ x 3,000 = _____

Total Exemption Amount _____



Part-year residents: Prorate this amount for the number of months you were a New Jersey resident.

Line 30 - Medical Expenses

You can deduct certain unreimbursed [medical expenses](#) you paid during the year for yourself, spouse, or domestic partner, and any children you claim as a dependent. You can also deduct qualified Archer MSA contributions and self-employed health insurance costs.

Calculating Your Medical Expenses Deduction

Only deduct non-reimbursed medical expenses that are more than 2% of your Gross Income. Use Worksheet E to calculate your medical expenses deduction.

Line 31 - Alimony and Separate Maintenance Payments

Deduct any [alimony or separate maintenance payments](#) you made because of a divorce decree, dissolution, or separate maintenance requirement here. Do not deduct the payments if your divorce decree stipulates that you have chosen to forgo a tax deduction for making the payments.

Do not include child support payments.

Line 32 - Qualified Conservation Contributions

Deduct any qualified contributions of real property (land) for conservation purposes (protection of natural habitat, farmland, forest, or open space).

Enclose a copy of [Federal Form 8283](#).

Line 33 - Health Enterprise Zone Deduction

If you own and provide primary care services in a qualified medical or dental practice 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 here.



You cannot deduct health insurance premiums you paid for your employees.