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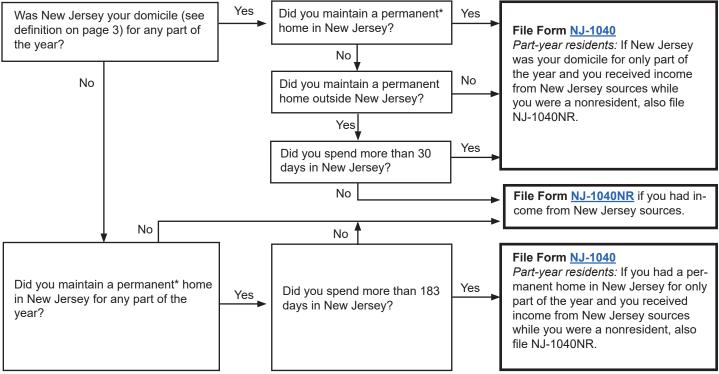
Do You Have to File a New Jersey Income Tax Return?

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 \$20,000 Qualifying widow(er)/surviving CU partner		
 Also file a return if – You had New Jersey Income Tax withheld and are due a refund. 		

• You paid New Jersey estimated taxes for 2021 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.

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Things to Know Before You Begin Your 2021 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 2021 New Jersey Income Tax return is due by April 18, 2022. 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 18, 2022. (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 41) 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 18, 2022. You can also file an extension application <u>online</u> until 11:59 p.m., April 18, 2022.

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 30.) 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 2021 return for the 2021 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 63.

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). 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, 2021, enter 8/4/21 to 12/31/21.

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 and the other a resident during the entire 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 2019 or 2020 and you meet the requirements to file as Qualifying Widow(er) 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 <u>GIT-4</u>, *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 1956 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.

You must check the box(es) for the number of exemptions you are claiming or the exemption(s) will be disallowed. Also, enter the total number of veteran exemptions in the box on line 9. The number of boxes checked must equal the number of exemptions claimed

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 2000 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 1-888-313-ELEC (toll-free within New Jersey) or 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 state tuition program accounts, including the New Jersey Better Educational Savings Trust program (NJBEST) accounts, or (2) qualified state

529A Achieving a Better Life Experience program (ABLE) accounts;

- 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.

- 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)
- 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
- 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 state tuition program accounts, including the New Jersey Better Educational Savings Trust program (NJBEST) accounts, or (2) qualified state 529A Achieving a Better Life Experience program (ABLE) 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
- 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

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.

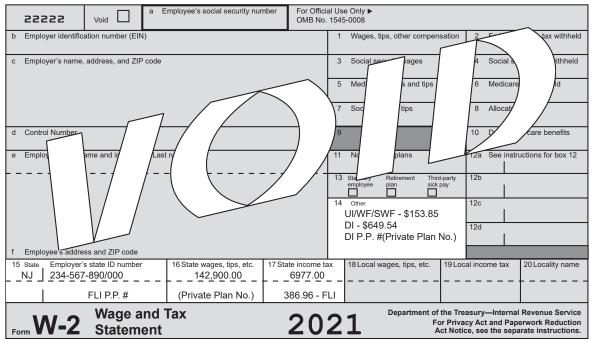
If you exclude the value of meals and/or lodging from your wages, you **must** enclose a signed statement explaining how you met these conditions. If you do not enclose the statement, your wages will be changed back to the full amount shown on your W-2.

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.

Check the box at line 15 if you complete lines 68-74 (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 nonqualified distributions from qualified state 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 sub-tract the amount of the penalty from your interest income.



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 <u>GIT-5</u>, *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 <u>GIT-9P</u>, *Partnership Income*, or <u>GIT-9S</u>, *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 65.

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

COLUMN A

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 document 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 NJ-NR-A 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 67. If the amount on line 67 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 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 Jersev 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.

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

Worksheet A Which Pension Method to Use

1.	Amount of pension you will receive during the first three years (36 months) from
	the date of the first payment 1
2.	Your contributions to the plan 2
3.	Subtract line 2 from line 1
	(a) If line 3 is "0" or more, <i>and</i> both you and your employer contributed to the plan, you can use the Three-Year Rule Method .
	(b) If line 3 is less than "0," or your employer did not contribute to the plan, you must use the General Rule Method.

(Keep for your records)

Worksheet B General Rule Method

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

*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

Part I – Calculating Taxable Amounts
1. Value of IRA on 12/31/21.
Include contributions made for the tax year from 1/1/22 – 4/15/221.
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 either line 4a or 4b. Then continue with line 5. 4a. First year of withdrawal from IRA:
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 12/31/21. Subtract either line 4a or 4b from line 3
6. Divide line 5 by line 3. (Enter the result as a decimal.)
7. Taxable portion of this year's withdrawal. 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 returns16.
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)

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 2021, 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.

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 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 51, Form NJ-1040NR. See the instructions for line 51.

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 55, 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)
- 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 received from the S corporation.

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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 55, 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:

Enclose

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

You can exclude all or part of the pension 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**
- New for 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

	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 from all sources for the *entire* year must have been \$150,000 or less to qualify for the exclusion. When completing line B above, prorate the exclusion by the number of months you were a New Jersey nonresident. Enter the exclusion amount in column A. No entry is necessary in column B.

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.

Unclaimed Pension 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

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

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). ○ No. Continue with line 1. 1. Enter the amount of your maximum exclusion using the chart below 2. Enter the amount from line 28a, NJ-1040NR 2. 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-1040NR6. 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: Filing Status: \$0 - \$100,000 \$100,001 - \$125,000 \$125,001 - \$150,000 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

\$50,000

Married/CU partner, filing separate return

25% of line 27, col. A

12.5% of line 27, col. A

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> 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). No. Continue with line 1. 	
 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. 	1
2. Enter the amount from line 28a, NJ-1040NR	2
3. Subtract line 2 from line 1	3
 Is the amount on line 3 MORE than \$0? Yes. Continue with line 4. 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). 	
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 Is the amount on line 8 MORE than \$3,000? 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). No. Continue with line 9. 	8
 Unclaimed Pension Exclusion. Enter the amount from line 3. Also include this amount on line 28b, column A and column B, NJ-1040NRJoint filers: If only one spouse is 62 or older, only the income of that spouse can be excluded. 	8

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 <u>GIT-1 & 2</u>, *Retirement Income*, 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.

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(Keep for your records)

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 38 and 39 and complete the return.

Withholding Exemption. If you do not expect to have a New Jersey Income Tax liability for 2022, 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	

Enter the number of exemptions from line 13a. Multiply the number by \$1,000 and enter the result.

Enter the number of exemptions from line 13b. Multiply the number by \$1,500 and enter the result.

Enter the number of exemptions from line 13c. Multiply the number by \$6,000 and enter the result.

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 2021. 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 37 – Total Exemptions and Deductions

Add lines 30 through 36 and enter the total.

Line 38 – Taxable Income

Subtract line 37 from line 29, column A, and enter the result. If line 38 is zero or less, enter "0."

Line 39 – Tax on Amount on Line 38

Calculate your tax using one of the following methods and enter the amount on line 39.

Tax Table. If line 38 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 38 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 40 – 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 41 – New Jersey Tax

Multiply the amount on line 39 by the income percentage on line 40, and enter the result.

Line 42 – Sheltered Workshop Tax Credit

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

Enclose

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 43 – 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 43...

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

Line 44 – 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 for 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 45 – Total Credits

Add lines 42, 43, and 44 and enter the total.

Line 46 – Balance of Tax After Credits

Subtract line 45 from line 41 and enter the result. If line 45 is blank, enter the amount from line 41.

Line 47 – Penalty for 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 47 the amount from line 19, Form NJ-2210NR, and check the box.

Enclose

Enclose Form NJ-2210NR with your return.

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

Line 48 – Total Tax and Penalty

Add lines 46 and 47 and enter the total.

Line 49 – 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 50.

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 50 – New Jersey Estimated Tax Payments/Credit From 2020 Tax Return

Include on this line:

- Estimated tax payments made for 2021. 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 59A of your 2020 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 51.

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 2021 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 51 – 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.

Line 52 through 54 – 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, disability insurance (DI) contributions, and/or family leave insurance (FLI) contributions, you may be able to take credit for the excess withheld.

The maximum employee contributions were:

UI/WF/SWF - \$153.85 DI - \$649.54 FLI - \$386.96

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

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



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 55 – 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.

Enclose Schedule NJ-BUS-1 and a copy document of your Schedule PTE-K-1 or Schedule NJK-1 with your return.

Line 56 – Total Payments/Credits

Add lines 49 through 55 and enter the total.

Line 57 – Amount You Owe

If line 56 is less than line 48, you have tax due. Subtract line 56 from line 48 and enter the result. If you would like to make a donation to the Charitable Campaigns, continue with lines 60A–60F.

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 30.

Note: If the amount on line 57 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 58 – Overpayment

If line 56 is more than line 48, you have an overpayment. Subtract line 48 from line 56 and enter the result.

Line 59 – Credit to Your 2022 Tax

Enter the amount of your overpayment that you want to credit to your 2022 tax. This amount will reduce your refund.

Lines 60A through 60F – 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 60A – Endangered Wildlife Fund

Line 60B – Children's Trust Fund

Line 60C – Vietnam Veterans' Memorial Fund

Line 60D – Breast Cancer Research Fund

Line 60E – U.S.S. New Jersey Educational Museum Fund

Line 60F - 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)

More information on the charitable funds is available on our <u>website</u>. See "Charitable Funds" under "Individuals."

Line 61 – Total Adjustments to Tax Due/Overpayment

Add lines 59 through 60F and enter the total.

Line 62 – Balance Due

Compare lines 57, 58, and 61 and complete line 62 as follows:

- If you have an amount on line 57, add lines 57 and 61 and enter the total.
- If you have an amount on line 58 but it is *less* than the amount on line 61, subtract line 58 from line 61 and enter the result.
- If you have no amount on lines 57 and 58 but you have an amount on line 61, enter the amount from line 61.

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 30.

Line 63 – Refund

If you have an amount on line 58, subtract line 61 from line 58 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 50. 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 amount that is taxable for federal purposes is taxable for New Jersey purposes. For more information on reporting capital gains for the sale of a main home, visit the IRS website at *irs.gov.*

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 64 – 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 65 – 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 66 – Other Net Gains

Enter the net gains or income less net losses from disposition of property not included on line 64 or 65 of Part I.

Line 67 – Net Gains

Enter the total of the amounts listed on line 64, column f and lines 65 and 66, 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.



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

Line 68 – Amount to be Allocated

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

Line 69 – 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 70 – 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 71 – Total Days Worked

Subtract line 69 from line 68 and enter the result. This is the total number of days worked during the tax year covered by this return.

Line 72 – Days Worked Outside New Jersey

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

Line 73 – Days Worked in New Jersey

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

Line 74 – Allocation Factor

Divide line 73 by line 71. The result will be a decimal. Multiply line 68 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 (echeck or credit card) or by check or money order. Payments must be postmarked or submitted electronically by April 18, 2022, to avoid penalty and interest charges. If you are paying a balance due for 2021 and also making an estimated tax payment for 2022, 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 Form NJ-165, 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 be 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 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 49.

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 2021 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:

- · Fill in the oval 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.

2021 New Jersey Tax Table

Use this table if your New Jersey taxable income on line 38 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 38 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 39 of Form NJ-1040NR.

If Line 38 (taxable income) Is—		And Your Filing Status* Is	
At least	But Less Than	1 or 3	2, 4, or 5
		Your Tax 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.

2021 NE	EW JERSE	<u>- Y IAX</u>	IABLE	<u>= (NJ-104</u>	UNR)										
If Line 38		And You	ı	If Line 38		And You	ı	If Line 38		And You	L	If Line 38		And You	I
(New Jers	ey Taxable	Checke	d Filing	(New Jerse	ey Taxable	Checke	d Filing	(New Jerse	ey Taxable	Checke	d Filing	(New Jerse	y Taxable	Checke	d Filing
Income) Is	s —	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		Than		I		Than		1		Than		I
		Your Ta	x Is—			Your Ta	x Is—			Your Ta	ıx Is—			Your Ta	x ls—
					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		1,450	1,500	21	21	2,450	2,500	35	35	3,450	3,500	49	49
500	550	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
600	650	9	9	1,600	1,650	23	23	2,600	2,650	37	37	3,600	3,650	51	51
650	700	9	9	1,650	1,700	23	23	2,650	2,700	37	37	3,650	3,700	51	51
700	750	10	10	1,700	1,750	24	24	2,700	2,750	38	38	3,700	3,750	52	52
750	800	11	11	1,750	1,800	25	25	2,750	2,800	39	39	3,750	3,800	53	53
					, ,				-				, , , , , , ,		
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 14	1,900	1,950	27 28	27 28	2,900	2,950	41	41	3,900	3,950	55	55
950	1,000	14	1 14	1,950	2,000	28	28	2,950	3,000	42	42	3,950	4,000	56	56

	W JERSE	-		(NJ-1040	NR)										
If Line 38 (New Jerse Income) Is		And You Checkee Status L	d Filing	If Line 38 (New Jerse Income) Is -		And You Checke Status L	d Filing	If Line 38 (New Jerse Income) Is		And You Checke Status L	d Filing	If Line 38 (New Jerse Income) Is		And You Checke Status I	ed 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	 v le		Than	Your Ta	 v le		Than	Your Ta	 av le		Than	Your Ta	 av le
	4,000		X 13—		7,000		X 13-		10,000	1100110	17 13		13,000	Tiourin	
4,000	4,050	56	56	7,000	7,050	98	98	10,000	10,050	140	140	13,000	13,050	182	182
4,050 4,100	4,100 4,150	57 58	57 58	7,050 7,100	7,100 7,150	99 100	99 100	10,050 10,100	10,100 10,150	141 142	141 142	13,050 13,100	13,100 13,150	183 184	183 184
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	59	59	7,200	7,250	101	101	10,200	10,250	143	143	13,200	13,250	185	185
4,250 4,300	4,300 4,350	60 61	60 61	7,250 7,300	7,300 7,350	102 103	102 103	10,250 10,300	10,300 10,350	144 145	144 145	13,250 13,300	13,300 13,350	186 187	186 187
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	62	62	7,400	7,450	104	104	10,400	10,450	146	146	13,400	13,450	188	188
4,450 4,500	4,500 4,550	63 63	63 63	7,450 7,500	7,500 7,550	105 105	105 105	10,450 10,500	10,500 10,550	147 147	147 147	13,450 13,500	13,500 13,550	189 189	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
4,650 4,700	4,700	66	66	7,700	7,750	108	108	10,850	10,750	150	149	13,650	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	69	69	7,900	7,950	111	111	10,900	10,950	153	153	13,900	13,950	195	195
4,950	5,000 5,000	70	70	7,950	8,000 8,000	112	112	10,950	11,000 11,000	154	154	13,950	14,000 14,000	196	196
5,000	5,000	70	70	8,000	8,000	112	112	11,000	11,000	154	154	14,000	14,000	196	196
5,050	5,100	71	71	8,050	8,100	113	113	11,050	11,100	155	155	14,050	14,100	197	197
5,100 5,150	5,150 5,200	72 72	72 72	8,100 8,150	8,150 8,200	114 114	114 114	11,100 11,150	11,150 11,200	156 156	156 156	14,100 14,150	14,150 14,200	198 198	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	124 124	11,800	11,850	166	166 166	14,800	14,850	208 208	208
5,850 5,900	5,900 5,950	83	83	8,850 8,900	8,900 8,950	125	125	11,850 11,900	11,900 11,950	166 167	167	14,850 14,900	14,900 14,950	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	6,300 6,350	88 89	88 89	9,250 9,300	9,300 9,350	130 131	130 131	12,250 12,300	12,300 12,350	172 173	172 173	15,250 15,300	15,300 15,350	214 215	214 215
6,350	6,400	89	89	9,350 9,350	9,400	131	131	12,350	12,350	173	173	15,350	15,400	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	6,600	92	92	9,550	9,600	134	134	12,550	12,600	176	176	15,550	15,600	218	218
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	6,850 6,900	96 96	96 96	9,800 9,850	9,850 9,900	138 138	138 138	12,800 12,850	12,850 12,900	180 180	180 180	15,800 15,850	15,850 15,900	222 222	222 222
6,900	6,950 6,950	97	97	9,900	9,950	139	139	12,900	12,950	181	181	15,900	15,950	223	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

If Line 38	W JERSE	And You	ı	If Line 38		And You	J	If Line 38		And You		If Line 38		And Yo	
(New Jerse Income) Is		Checke Status L	ine —	(New Jerse Income) Is		Checke Status L	ine —	(New Jerse Income) Is		Checke Status L	ine —	(New Jerse Income) Is		Checke Status I	_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
	Than	Your Ta	l x Is—		Than	Your Ta	l ix ls—		Than	Your Ta	l ıx ls—		Than	Your Ta	l ıx ls—
	16,000				19,000		_		22,000				25,000		
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	225	225	19,050	19,100	267	267	22,050	22,100	316	316	25,050	25,100	369	369
16,100	16,150	226	226	19,100	19,150	268	268	22,100	22,150	317	317	25,100	25,150	370	370
16,150	16,200	226	226	19,150	19,200	268	268	22,150	22,200	318	318	25,150	25,200	371	371
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	228	228	19,250	19,300	270	270	22,250	22,300	320	320	25,250	25,300	372	372
16,300	16,350	229	229	19,300	19,350	271	271	22,300	22,350	321	321	25,300	25,350	373	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	230	230	19,400	19,450	272	272	22,400	22,450	322	322	25,400	25,450	375	375
16,450	16,500	231	231	19,450	19,500	273	273	22,450	22,500	323	323	25,450	25,500	376	376
16,500	16,550	231	231	19,500	19,550	273	273	22,500	22,550	324	324	25,500	25,550	377	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	233	233	19,600	19,650	275	275	22,600	22,650	326	326	25,600	25,650	378	378
16,650	16,700	233	233	19,650	19,700	275	275	22,650	22,700	327	327	25,650	25,700	379	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	236	236	19,800	19,850	278	278	22,800	22,850	329	329	25,800	25,850	382	382
16,850	16,900	236	236	19,850	19,900	278	278	22,850	22,900	330	330	25,850	25,900	383	383
16,900 16,950	16,950 16,950 17,000	230 237 238	230 237 238	19,900 19,950	19,950 19,950 20,000	279 280	279 280	22,900 22,950	22,950 22,950 23,000	331 332	331 332	25,900 25,950	25,950 25,950 26,000	384 385	384 385
	17,000				20,000				23,000				26,000		
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	239	239	20,050	20,100	281	281	23,050	23,100	334	334	26,050	26,100	386	386
17,100	17,150	240	240	20,100	20,150	282	282	23,100	23,150	335	335	26,100	26,150	387	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	241	20,200	20,250	284	284	23,200	23,250	336	336	26,200	26,250	389	389
17,250	17,300	242	242	20,250	20,300	285	285	23,250	23,300	337	337	26,250	26,300	390	390
17,300	17,350	243	243	20,300	20,350	286	286	23,300	23,350	338	338	26,300	26,350	391	391
17,350	17,400	243 244	243 244	20,350	20,400	287 287	287 287	23,350	23,400	339 340	339 340	26,350	26,400	392 392	392 392
17,400 17,450	17,450 17,500	245	245	20,400 20,450	20,450 20,500	288	288	23,400 23,450	23,450 23,500	341	341	26,400 26,450	26,450 26,500	393	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	247	247	20,600	20,650	291	291	23,600	23,650	343	343	26,600	26,650	396	396
17,650	17,700	247	247	20,650	20,700	292	292	23,650	23,700	344	344	26,650	26,700	397	397
17,700	17,750	248	248	20,700	20,750	293	293	23,700	23,750	345	345	26,700	26,750	398	398
17,750	17,800	249	249	20,750	20,800	294	294	23,750	23,800	346	346	26,750	26,800	399	399
17,800	17,850	250	250	20,800	20,850	294	294	23,800	23,850	347	347	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	251	251	20,900	20,950	296	296	23,900	23,950	349	349	26,900	26,950	401	401
17,950	18,000	252	252	20,950	21,000	297	297	23,950	24,000	350	350	26,950	27,000	402	402
	18,000				21,000				24,000	1			27,000		
18,000	18,050	252	252	21,000	21,050	298	298	24,000	24,050	350	350	27,000	27,050	403	403
18,050	18,100	253	253	21,050	21,100	299	299	24,050	24,100	351	351	27,050	27,100	404	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	254	254	21,150	21,200	301	301	24,150	24,200	353	353	27,150	27,200	406	406
18,200	18,250	255	255	21,200	21,250	301	301	24,200 24,250	24,250	354	354	27,200	27,250	406	406
18,250	18,300	256	256	21,250	21,300	302	302	24,300	24,300	355	355	27,250	27,300	407	407
18,300	18,350	257	257	21,300	21,350	303	303		24,350	356	356	27,300	27,350	408	408
18,350	18,400	257	257	21,350	21,400	304	304	24,350	24,400	357	357	27,350	27,400	409	409
18,400	18,450	258	258	21,400	21,450	305	305	24,400	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	259	259	21,500	21,550	307	307	24,500	24,550	359	359	27,500	27,550	412	412
18,550	18,600	260	260	21,550	21,600	308	308	24,550	24,600	360	360	27,550	27,600	413	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	261	261	21,650	21,700	309	309	24,650	24,700	362	362	27,650	27,700	414	414
18,700	18,750	262	262	21,700	21,750	310	310	24,700	24,750	363	363	27,700	27,750	415	415
18,750	18,800	263	263	21,750	21,800	311	311	24,750	24,800	364	364	27,750	27,800	416	416
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	264	264	21,850	21,900	313	313	24,850	24,900	365	365	27,850	27,900	418	418
18,900	18,950	265	265	21,900	21,950	314	314	24,900	24,950	366	366	27,900	27,950	419	419
18,950	19,000	266	266	21,950	22,000	315	315	24,950	25,000	367	367	27,950	28,000	420	420

Checked Filing Income) Is — Checked Filing Status Line — (New Jersey Taxable Income) Is — Checked Filing Status Line — (New Jersey Taxable Income) Is — Checked Filing Status Line — (New Jersey Taxable Income) Is — Checked Filing Status Line — (New Jersey Taxable Income) Is — At But 1 or 3 2, 4, or 5 At But 1 or 3 2, 4, or 5 At But 1 or 3 2, 4, or 5 At Least Least <th></th> <th>Status I 1 or 3 Your Ta</th> <th>2, 4, or 5</th>		Status I 1 or 3 Your Ta	2, 4, or 5
Least Less Than or 5 Least Lea	Less Than 37,000 37,050 37,100 37,150	Your Ta	or 5
Than Your Tax Is— Than Than Than Than Than Than Your Tax Is— Your Tax Is= Your Tax	Than 37,000 37,050 37,100 37,150		I
28,000 31,000 34,000 28,000 28,050 420 420 31,000 473 473 34,000 34,050 525 525 37,000 28,050 28,100 421 421 31,050 31,100 474 474 34,050 34,100 526 526 37,050 28,100 28,150 422 422 31,100 31,150 475 475 34,100 34,150 527 527 37,100 28,150 28,200 423 423 31,200 476 476 34,150 34,200 528 528 37,150 28,200 28,250 424 424 31,200 31,250 476 476 34,200 529 529 529 37,200	37,050 37,100 37,150		ax Is—
28,000 28,050 420 420 31,000 31,050 473 473 34,000 34,050 525 525 37,000 28,050 28,100 421 421 31,050 31,100 474 474 34,050 34,100 526 526 526 37,050 28,100 28,150 422 422 31,100 31,150 475 475 34,100 34,150 527 527 37,100 28,150 28,200 423 423 31,200 31,200 476 476 34,150 34,200 528 528 37,150 28,200 28,250 424 424 31,200 31,250 476 476 34,200 34,250 529 529 37,200	37,050 37,100 37,150	613	
28,050 28,100 421 421 31,050 31,100 474 474 34,050 34,100 526 526 37,050 28,100 28,150 422 422 31,100 31,150 475 475 34,100 34,150 527 527 37,100 28,150 28,200 423 423 31,200 31,200 476 476 34,150 34,200 528 528 37,150 28,200 28,250 424 424 31,200 31,250 476 476 34,200 34,200 528 528 528 37,050 28,200 28,250 424 424 31,200 31,250 476 476 34,200 34,250 529 529 37,200	37,100 37,150	013	578
28,150 28,200 423 423 31,150 31,200 476 476 34,150 34,200 528 528 37,150 28,200 28,250 424 424 31,200 31,250 476 476 34,200 34,250 529 529 37,200		615	579
28,200 28,250 424 424 31,200 31,250 476 476 34,200 34,250 529 529 37,200	37,200	617	580
	07.050	619	581
	37,250 37,300	620 622	581 582
28,300 28,350 426 426 31,300 31,350 478 478 34,300 34,350 531 531 37,300	37,350	624	583
28,350 28,400 427 427 31,350 31,400 479 479 34,350 34,400 532 532 37,350	37,400	626	584
28,400 28,450 427 427 31,400 31,450 480 480 34,400 34,450 532 532 37,400 28,450 28,500 428 428 31,450 31,500 481 481 34,450 34,500 533 533 37,450	37,450 37,500	627 629	585 586
28,500 28,550 429 429 31,500 31,550 482 482 34,500 34,550 534 534 37,500 499 49	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 28,650 28,700 432 432 31,650 31,700 484 484 34,650 34,700 537 537 37,650	37,650 37,700	634 636	588 589
28,700 28,750 433 433 31,700 31,750 485 485 34,700 34,750 538 538 37,700	37,750	638	590
28,750 28,800 434 434 31,750 31,800 486 486 34,750 34,800 539 539 37,750 38,800 39,950 434 434 434 31,750 31,800 486 486 486 34,750 34,800 539 539 37,750 34,800 34,800 539 539 37,750 34,80	37,800	640	591
28,800 28,850 434 434 31,800 31,850 487 487 34,800 34,850 539 539 37,800 28,850 28,900 435 435 31,850 31,900 488 488 34,850 34,900 540 540 37,850	37,850 37,900	641 643	592 593
28,900 28,950 436 436 31,900 31,950 489 489 34,900 34,950 541 541 37,900 28,950 29,000 437 437 31,950 32,000 490 490 34,950 35,000 542 542 37,950	37,950 38,000	645 647	594 595
28,950 29,000 437 437 31,950 32,000 490 34,950 35,000 542 542 37,950 29,000 32,000 32,000 35,000 35,000 542 542 37,950	38,000	047	090
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 29,100 29,150 440 440 32,100 32,150 492 492 35,100 35,150 547 545 38,100	38,100 38,150	650 652	596 597
29,100 29,100 440 440 32,100 32,100 492 492 30,100 30,100 347 345 30,100 29,150 29,200 441 441 32,150 32,200 493 493 35,150 35,200 549 546 38,150	38,200	654	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 29,300 29,350 443 443 32,300 32,350 496 496 35,300 35,350 554 548 38,300	38,300 38,350	657 659	600 601
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 29,450 445 445 32,400 32,450 497 497 35,400 35,450 557 550 38,400	38,450	662	602
29,450 29,500 446 446 32,450 32,500 498 498 35,450 35,500 559 551 38,450 29,500 29,550 447 447 32,500 32,550 499 499 35,500 35,550 561 552 38,600	38,500 38,550	664 666	603 604
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 29,650 29,700 449 449 32,650 32,700 502 502 35,650 35,700 566 554 38,650	38,650	669	606
29,650 29,700 449 429 32,650 32,700 502 502 35,650 35,700 566 554 38,650 29,700 29,750 450 450 32,700 32,750 503 503 35,700 566 555 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 29,850 29,900 453 453 32,850 32,900 505 505 35,850 35,900 573 558 38,850	38,850 38,900	676 678	609 610
29,900 29,950 454 454 32,900 32,950 506 506 35,900 35,950 575 559 38,900	38,950	680	611
29,950 30,000 455 455 32,950 33,000 507 507 35,950 36,000 577 560 38,950	39,000	682	612
30,000 33,000 36,000 30,000 30,050 455 455 33,000 508 508 36,000 578 560 39,000	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 30,150 457 457 33,100 33,150 510 510 36,100 36,150 582 562 39,100 30,150 30,200 458 458 33,150 33,200 511 511 36,150 36,200 584 563 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 30,300 30,350 461 461 33,300 33,350 513 513 36,300 36,350 589 566 39,300	39,300 39,350	692 694	617 618
30,350 30,400 462 462 33,350 33,400 514 514 36,350 36,400 591 567 39,350	39,350	696	619
30,400 30,450 462 462 33,400 33,450 515 515 36,400 36,450 592 567 39,400	39,450	697	620
30,450 30,500 463 463 33,450 33,500 516 516 36,450 36,500 594 568 39,450 30,500 30,550 464 464 33,500 517 517 36,500 596 569 39,500	39,500 39,550	699 701	621 622
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 30,650 500 571 39,600 30,650 500 500 500 500 500 500 500 500 500	39,650	704	623
30,650 30,700 467 467 33,650 33,700 519 519 36,650 36,700 601 572 39,650 30,700 30,750 468 468 33,700 33,750 520 520 36,700 601 572 39,650 30,700 30,750 468 468 33,700 33,750 520 520 36,700 603 573 39,700	39,700 39,750	706 708	624 625
30,750 30,800 469 469 33,750 33,800 521 521 36,750 36,800 605 574 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 30,900 30,950 471 471 33,900 33,950 524 524 36,900 608 575 39,850	39,900 39,950	713 715	628 629
30,950 31,000 472 472 33,950 34,000 525 525 36,950 37,000 612 577 39,950	40,000	717	630

If Line 38	W JERSE	And You	ı	If Line 38	,	And You		If Line 38		And You		If Line 38		And You	
(New Jerse Income) Is		Checke Status L	ine —	(New Jerse Income) Is -		Checked Status L	ine —	(New Jerse Income) Is	_	Checke Status I	_ine	(New Jerse Income) Is -		Checke Status I	_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
	Than	Your Ta	 x.ls—		Than	Your Ta	 x ls—		Than	Your Ta	 x ls—		Than	Your Ta	 x.ls—
	40,000	1104114			43,000	1100110	<u> </u>		46,000	1100110			49,000		
40,000 40,050	40,050 40,100	719 722	630 631	43,000 43,050	43,050 43,100	885 887	683 684	46,000 46,050	46,050 46,100	1,050 1,053	735 736	49,000 49,050	49,050 49,100	1,216 1,219	788 789
40,050	40,100	724	632	43,050	43,150	890	685	46,050	46,150	1,056	737	49,050	49,100 49,150	1,222	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	40,250 40,300	730 733	634 635	43,200 43,250	43,250 43,300	896 898	686 687	46,200 46,250	46,250 46,300	1,061 1,064	739 740	49,200 49,250	49,250 49,300	1,227 1,230	791 792
40,300 40,350	40,350 40,400	735 738	636 637	43,300 43,350	43,350 43,400	901 904	688 689	46,300 46,350	46,350 46,400	1,067 1,070	741 742	49,300 49,350	49,350 49,400	1,233 1,235	793 794
40,400	40,450	741	637	43,400	43,450	907	690	46,400	46,450	1,072	742	49,400	49,450	1,238	795
40,450	40,500	744	638	43,450	43,500	909	691	46,450	46,500	1,075	743	49,450	49,500	1,241	796
40,500 40,550	40,550 40,600	747 749	639 640	43,500 43,550	43,550 43,600	912 915	692 693	46,500 46,550	46,550 46,600	1,078 1,081	744 745	49,500 49,550	49,550 49,600	1,244 1,247	797 798
40,600	40,650	752	641	43,600	43,650	918	693	46,600	46,650	1,084	746	49,600	49,650	1,249	798
40,650 40,700	40,700 40,750	755 758	642 643	43,650 43,700	43,700 43,750	921 923	694 695	46,650 46,700	46,700 46,750	1,086 1,089	747 748	49,650 49,700	49,700 49,750	1,252 1,255	799 800
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 41,000	771	647	43,950	44,000 44,000	937	700	46,950	47,000 47,000	1,103	752	49,950	50,000 50,000	1,269	805
41,000	41,050	774	648	44,000	44,050	940	700	47,000	47,050	1,106	753	50,000	50,050	1,271	806
41,050 41,100	41,100 41,150	777 780	649 650	44,050 44,100	44,100 44,150	943 945	701 702	47,050 47,100	47,100 47,150	1,108 1,111	754 755	50,050 50,100	50,100 50,150	1,274 1,277	807 808
41,150	41,200	782	651	44,150	44,200	948	703	47,150	47,200	1,114	756	50,150	50,200	1,280	809
41,200 41,250	41,250 41,300	785 788	651 652	44,200 44,250	44,250 44,300	951 954	704 705	47,200 47,250	47,250 47,300	1,117	756 757	50,200 50,250	50,250 50,300	1,282 1,285	811 812
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	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	799	656	44,450	44,500	965	708	47,450	47,500	1,130	761	50,450	50,500	1,296	817
41,500 41,550	41,550 41,600	802 805	657 658	44,500 44,550	44,550 44,600	968 970	709 710	47,500 47,550	47,550 47,600	1,133 1,136	762 763	50,500 50,550	50,550 50,600	1,299 1,302	818 819
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	41,850 41,900	818 821	662 663	44,800 44,850	44,850 44,900	984 987	714 715	47,800 47,850	47,850 47,900	1,150 1,153	767 768	50,800 50,850	50,850 50,900	1,316 1,318	825 826
41,900 41,950	41,950 42,000	824 827	664 665	44,900 44,950	44,950 45,000	990 992	716	47,900 47,950	47,950 48,000	1,155 1,158	769 770	50,900 50,950	50,950 51,000	1,321 1,324	828 829
41,950	42,000	027	005	44,550	45,000	992	/ 1/	47,550	48,000	1,130	110	30,930	51,000	1,324	029
42,000	42,050	829	665	45,000	45,050	995	718	48,000	48,050	1,161	770	51,000	51,050	1,327	830
42,050 42,100	42,100 42,150	832 835	666 667	45,050 45,100	45,100 45,150	998 1,001	719 720	48,050 48,100	48,100 48,150	1,164 1,166	771 772	51,050 51,100	51,100 51,150	1,329 1,332	831 833
42,150	42,200	838	668	45,150	45,200	1,003	721	48,150	48,200	1,169	773	51,150	51,200	1,335	834
42,200 42,250	42,250 42,300	840 843	669 670	45,200 45,250	45,250 45,300	1,006 1,009	721 722	48,200 48,250	48,250 48,300	1,172 1,175	774 775	51,200 51,250	51,250 51,300	1,338 1,340	835 836
42,300 42,350	42,350 42,400	846 849	671 672	45,300 45,350	45,350 45,400	1,012	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	726 727	48,450	48,500	1,186	778 779	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	48,500 48,550	48,550 48,600	1,189 1,191	779	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 48,750	1,197 1,200	782 783	51,650 51,700	51,700 51,750	1,363 1,365	846 847
42,750	42,800	871	679	45,750	45,800	1,037	731	48,750	48,800	1,202	784	51,750	51,800	1,368	848
42,800 42,850	42,850 42,900	874 876	679 680	45,800 45,850	45,850 45,900	1,039 1,042	732 733	48,800 48,850	48,850 48,900	1,205 1,208	784 785	51,800 51,850	51,850 51,900	1,371 1,374	850 851
42,900	42,950	879	681	45,900	45,950	1,045	734	48,900	48,950	1,211	786	51,900	51,950	1,376	852
42,950	43,000	882	682	45,950	46,000	1,048	735	48,950	49,000	1,213	787	51,950	52,000	1,379	853

If Line 38 (New Jerse		And You Checke	I	If Line 38 (New Jerse		And You Checke		If Line 38 (New Jerse	ev Taxable	And You Checke		If Line 38 (New Jersey	v Taxable	And You Checke	
Income) Is		Status L	0	Income) Is		Status L	0	Income) Is		Status L	0	Income) Is -		Status I	0
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
	man	Your Ta	x Is—		man	Your Ta	x Is—		man	Your Ta	x Is—		man	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	52,150 52,200	1,387 1,390	857 858	55,100 55,150	55,150 55,200	1,553 1,556	931 932	58,100 58,150	58,150 58,200	1,719 1,722	1,004 1,005	61,100 61,150	61,150 61,200	1,885 1,887	1,078 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	52,350 52,400	1,398 1,401	862 863	55,300 55,350	55,350 55,400	1,564 1,567	935 937	58,300 58,350	58,350 58,400	1,730 1,733	1,009 1,010	61,300 61,350	61,350 61,400	1,896 1,898	1,082 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	52,650 52,700	1,415 1,418	869 871	55,600 55,650	55,650 55,700	1,581 1,584	943 944	58,600 58,650	58,650 58,700	1,747 1,749	1,016 1,018	61,600 61,650	61,650 61,700	1,912 1,915	1,090
52,650 52,700	52,700 52,750	1,410	872	55,700	55,700 55,750	1,586	944 945	58,700	58,700 58,750	1,749	1,018	61,650	61,750	1,915	1,091
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	52,900 52,950	1,429 1,432	875 877	55,850 55,900	55,900 55,950	1,595 1,597	949 950	58,850 58,900	58,900 58,950	1,760 1,763	1,022 1,024	61,850 61,900	61,900 61,950	1,926 1,929	1,096 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	1,098
	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	53,100 53,150	1,440 1,443	880 882	56,050 56,100	56,100 56,150	1,606 1,608	954 955	59,050 59,100	59,100 59,150	1,771	1,027 1,029	62,050 62,100	62,100 62,150	1,937 1,940	1,101
53,100 53,150	53,200	1,445	883	56,150	56,200	1,611	956	59,150	59,200	1,777	1,029	62,150	62,200	1,940	1,102
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	53,350 53,400	1,454 1,456	886 888	56,300 56,350	56,350 56,400	1,619 1,622	960 961	59,300 59,350	59,350 59,400	1,785 1,788	1,033 1,035	62,300 62,350	62,350 62,400	1,951 1,954	1,107
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
53,400 53,450	53,450 53,500	1,459	890	56,450	56,500	1,628	964	59,400	59,500	1,793	1,030	62,400	62,500	1,950	1,109
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	53,700 53,750	1,473 1,476	895 896	56,650 56,700	56,700 56,750	1,639 1,642	969 970	59,650 59,700	59,700 59,750	1,805 1,807	1,042 1,043	62,650 62,700	62,700 62,750	1,970 1,973	1,116
53,750	53,800	1,479	897	56,750	56,800	1,644	971	59,750	59,800	1,810	1,040	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	53,900 53,950	1,484 1,487	900 901	56,850 56,900	56,900 56,950	1,650 1,653	973 975	59,850 59,900	59,900 59,950	1,816 1,818	1,047 1,048	62,850 62,900	62,900 62,950	1,981 1,984	1,120
53,900 53,950	53,950 54,000	1,487	901	56,950	57,000	1,655	975	59,900	60,000	1,821	1,048	62,950	63,000	1,987	1,122
	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	54,100 54,150	1,495 1,498	905 906	57,050 57,100	57,100 57,150	1,661 1,664	978 980	60,050 60,100	60,100 60,150	1,827 1,829	1,052 1,053	63,050 63,100	63,100 63,150	1,992 1,995	1,125 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	1,127
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	54,350 54,400	1,509 1,512	911 912	57,300 57,350	57,350 57,400	1,675 1,677	984 986	60,300 60,350	60,350 60,400	1,840 1,843	1,058 1,059	63,300 63,350	63,350 63,400	2,006 2,009	1,131
54,400	54,450	1,512	913	57,400	57,450	1,680	987	60,400	60,450	1,846	1,060	63,400	63,450	2,000	1,134
54,400 54,450	54,450 54,500	1,514	913	57,400 57,450	57,450 57,500	1,680	987 988	60,400 60,450	60,450 60,500	1,846	1,060	63,400	63,450 63,500	2,012	1,134
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 63,700	2,023	1,139
54,650 54,700	54,700 54,750	1,528 1,531	920 921	57,650 57,700	57,700 57,750	1,694 1,697	993 994	60,650 60,700	60,700 60,750	1,860 1,863	1,067 1,068	63,650 63,700	63,700 63,750	2,026 2,028	1,140 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	2,020	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	54,950 55,000	1,542 1,545	926 927	57,900 57,950	57,950 58.000	1,708	999	60,900 60,950	60,950 61.000	1,874	1,073	63,900 63,950	63,950 64 000	2,039 2,042	1,146
54,950	55,000	1,545	921	57,950	58,000	1,711	1,000	00,950	61,000	1,876	1,074	63,950	64,000	2,042	1,147

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2021 NE	W JERSE	Y IAX	IABLE	(NJ-1040	INR)			-				_			
If Line 38 (New Jerse Income) Is		And You Checker Status L	d Filing	If Line 38 (New Jerse Income) Is		And You Checked Status L	d Filing	If Line 38 (New Jerse Income) Is		And You Checke Status L	d Filing	If Line 38 (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	I		Than	Your Ta	I		Than	Your Ta			Than	Your Ta	
	64,000		x is—		67,000		x is—		70,000		12 15-		73,000		12 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	2,050	1,151	67,100	67,150	2,216	1,225	70,100	70,150	2,382	1,299	73,100	73,150	2,548	1,404
64,150	64,200	2,053	1,152	67,150	67,200	2,219	1,226	70,150	70,200	2,385	1,301	73,150	73,200	2,550	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	2,061	1,156	67,300	67,350	2,227	1,229	70,300	70,350	2,393	1,306	73,300	73,350	2,559	1,411
64,350	64,400	2,064	1,157	67,350	67,400	2,230	1,231	70,350	70,400	2,396	1,308	73,350	73,400	2,561	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 65,000	2,097	1,172	67,950	68,000 68,000	2,263	1,245	70,950	71,000 71,000	2,429	1,329	73,950	74,000 74,000	2,595	1,434
65,000 65,050	65,050	2,100 2,103	1,173	68,000	68,050 68,100	2,266 2,269	1,247 1,248	71,000 71,050	71,050 71,100	2,432 2,434	1,331 1,333	74,000 74,050	74,050 74,100	2,597 2,600	1,436 1,438
65,100 65,150	65,100 65,150 65,200	2,103 2,106 2,108	1,174 1,176 1,177	68,050 68,100 68,150	68,100 68,150 68,200	2,209 2,271 2,274	1,240 1,249 1,250	71,050 71,100 71,150	71,100 71,150 71,200	2,434 2,437 2,440	1,333 1,334 1,336	74,050 74,100 74,150	74,100 74,150 74,200	2,600 2,603 2,606	1,439 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 65,550	65,500 65,550 65,600	2,122 2,125 2,128 2,131	1,183 1,184 1,185 1,187	68,450 68,500 68,550	68,500 68,550 68,600	2,291 2,294 2,296	1,258 1,259 1,260	71,450 71,500 71,550	71,500 71,550 71,600	2,456 2,459 2,462	1,347 1,348 1,350	74,450 74,500 74,550	74,500 74,550 74,600	2,622 2,625 2,628	1,452 1,453 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	2,139	1,190	68,700	68,750	2,305	1,264	71,700	71,750	2,470	1,355	74,700	74,750	2,636	1,460
65,750	65,800	2,142	1,191	68,750	68,800	2,307	1,265	71,750	71,800	2,473	1,357	74,750	74,800	2,639	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	2,150	1,195	68,900	68,950	2,316	1,269	71,900	71,950	2,481	1,362	74,900	74,950	2,647	1,467
65,950	66,000	2,153	1,196	68,950	69,000	2,318	1,270	71,950	72,000	2,484	1,364	74,950	75,000	2,650	1,469
	66,000	0.455	4 4 0 0		69,000	0.004	4 074		72,000	0.407	4 0 0 0		75,000	0.050	1 4 474
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	2,172	1,205	69,300	69,350	2,338	1,278	72,300	72,350	2,503	1,376	75,300	75,350	2,672	1,481
66,350	66,400	2,175	1,206	69,350	69,400	2,340	1,280	72,350	72,400	2,506	1,378	75,350	75,400	2,675	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	2,183	1,210	69,500	69,550	2,349	1,283	72,500	72,550	2,515	1,383	75,500	75,550	2,685	1,488
66,550	66,600	2,186	1,211	69,550	69,600	2,352	1,285	72,550	72,600	2,517	1,385	75,550	75,600	2,688	1,490
66,600	66,650	2,189	1,212	69,600	69,650	2,354	1,286	72,600	72,650	2,520	1,387	75,600	75,650	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	66,750 66,800	2,194 2,197	1,215 1,216	69,700 69,750	69,750 69,800	2,360 2,363	1,288 1,289	72,700 72,750	72,750 72,800	2,526 2,528	1,390 1,392	75,700 75,750	75,750 75,800	2,697 2,701	1,495 1,495 1,497
66,800	66,850	2,200	1,217	69,800	69,850	2,365	1,291	72,800	72,850	2,531	1,394	75,800	75,850	2,704 2,707	1,499
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		1,501
66,900 66,950	66,900 66,950 67,000	2,202 2,205 2,208	1,218 1,220 1,221	69,900 69,950	69,900 69,950 70,000	2,300 2,371 2,374	1,292 1,293 1,294	72,900 72,950 72,950	72,900 72,950 73,000	2,534 2,537 2,539	1,396 1,397 1,399	75,900 75,950 75,950	75,900 75,950 76,000	2,707 2,710 2,713	1,501 1,502 1,504
00,000	07,000	2,200	1,221	00,000	10,000	2,014	1,204	12,000	10,000	2,000	1,000	10,000	10,000	2,710	1,00

2021 NE If Line 38	W JERSE	And You		(NJ-1040	JNR)	And You		If Line 38		And You		If Line 38		And You	1
(New Jerse		Checke	d Filing	(New Jerse		Checkee	d Filing	(New Jerse		Checke	d Filing	(New Jerse		Checke	d Filing
Income) Is At	— But	Status L 1 or 3	ine — 2, 4,	Income) Is At	— But	Status L 1 or 3	ine — 2, 4,	Income) Is At	— But	Status L 1 or 3	2, 4,	Income) Is - At	But	Status L 1 or 3	_ine — 2, 4,
Least	Less	1013	or 5	Least	Less	1013	or 5	Least	Less	1013	or 5	Least	Less	1013	or 5
	Than	Your Ta	l x ls—		Than	Your Ta	l x ls—		Than	Your Ta	l Ix Is—		Than	Your Ta	I ax Is—
	76,000	1			79,000	1			82,000	1			85,000	1	
76,000	76,050	2,717	1,506	79,000	79,050	2,908	1,611	82,000	82,050	3,099	1,757	85,000	85,050	3,290	1,923
76,050 76,100	76,100 76,150	2,720 2,723	1,508 1,509	79,050 79,100	79,100 79,150	2,911 2,914	1,613 1,614	82,050 82,100	82,100 82,150	3,102 3,105	1,760 1,762	85,050 85,100	85,100 85,150	3,293 3,296	1,925
76,150	76,200	2,726	1,511	79,150	79,200	2,917	1,616	82,150	82,200	3,108	1,765	85,150	85,200	3,299	1,931
76,200 76,250	76,250 76,300	2,729 2,732	1,513 1,515	79,200 79,250	79,250 79,300	2,920 2,924	1,618 1,620	82,200 82,250	82,250 82,300	3,111 3,115	1,768 1,771	85,200 85,250	85,250 85,300	3,303 3,306	1,934 1,936
76,300	76,350	2,736	1,515	79,300	79,350	2,927	1,621	82,300	82,350	3,113	1,773	85,300	85,350	3,309	1,939
76,350	76,400	2,739	1,518	79,350	79,400	2,930	1,623	82,350	82,400	3,121	1,776	85,350	85,400	3,312	1,942
76,400 76,450	76,450 76,500	2,742 2,745	1,520 1,522	79,400 79,450	79,450 79,500	2,933 2,936	1,625 1,627	82,400 82,450	82,450 82,500	3,124 3,127	1,779 1,782	85,400 85,450	85,450 85,500	3,315 3,319	1,945 1,947
76,500	76,550	2,748	1,523	79,500	79,550	2,939	1,628	82,500	82,550	3,131	1,785	85,500	85,550	3,322	1,950
76,550	76,600	2,752	1,525	79,550	79,600	2,943	1,630	82,550	82,600	3,134	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	2,959	1,639	82,800	82,850	3,150	1,801	85,800	85,850	3,341	1,967
76,850	76,900	2,771	1,536	79,850	79,900	2,962	1,641	82,850	82,900	3,153	1,804	85,850	85,900	3,344	1,970
76,900 76,950	76,950 77,000	2,774 2,777	1,537 1,539	79,900 79,950	79,950 80,000	2,965 2,968	1,642 1,644	82,900 82,950	82,950 83,000	3,156 3,159	1,807 1,809	85,900 85,950	85,950 86,000	3,347 3,350	1,972 1,975
	77,000				80,000				83,000				86,000		
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	2,787	1,544	80,100	80,150	2,978	1,652	83,100	83,150	3,169	1,818	86,100	86,150	3,360	1,983
77,150 77,200	77,200 77,250	2,790 2,793	1,546 1,548	80,150 80,200	80,200 80,250	2,981 2,984	1,655 1,657	83,150 83,200	83,200 83,250	3,172 3,175	1,820 1,823	86,150 86,200	86,200 86,250	3,363 3,366	1,986 1,989
77,250	77,300	2,796	1,550	80,200	80,300	2,987	1,660	83,250	83,300	3,173	1,826	86,250	86,300	3,369	1,909
77,300 77,350	77,350 77,400	2,799 2,803	1,551 1,553	80,300 80,350	80,350 80,400	2,990 2,994	1,663 1,666	83,300 83,350	83,350 83,400	3,182 3,185	1,829 1,831	86,300 86,350	86,350 86,400	3,373 3,376	1,994 1,997
77,400	77,450	2,806	1,555	80,400	80,450	2,997	1,668	83,400	83,450	3,188	1,834	86,400	86,450	3,379	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	2,818	1,562	80,600	80,650	3,010	1,680	83,600	83,650	3,201	1,845	86,600	86,650	3,392	2,011
77,650 77,700	77,700 77,750	2,822 2,825	1,564 1,565	80,650 80,700	80,700 80,750	3,013 3,016	1,682 1,685	83,650 83,700	83,700 83,750	3,204 3,207	1,848 1,851	86,650 86,700	86,700 86,750	3,395 3,398	2,014 2,017
77,750	77,800	2,828	1,567	80,750	80,800	3,019	1,688	83,750	83,800	3,210	1,854	86,750	86,800	3,401	2,019
77,800 77,850	77,850 77,900	2,831 2,834	1,569 1,571	80,800 80,850	80,850 80,900	3,022 3,025	1,691 1,693	83,800 83,850	83,850 83,900	3,213 3,217	1,856 1,859	86,800 86,850	86,850 86,900	3,405 3,408	2,022 2,025
77,900	77,950	2,838	1,572	80,900	80,950	3,029	1,696	83,900	83,950	3,220	1,862	86,900	86,950	3,411	2,028
77,950	78,000 78.000	2,841	1,574	80,950	81,000 81,000	3,032	1,699	83,950	84,000 84,000	3,223	1,865	86,950	87,000 87,000	3,414	2,030
78,000	78,050	2,844	1,576	81,000	81,050	3,035	1,702	84,000	84,050	3,226	1,867	87,000	87,050	3,417	2,033
78,050 78,100	78,100 78,150	2,847 2,850	1,578 1,579	81,050 81,100	81,100 81,150	3,038 3,041	1,704 1,707	84,050 84,100	84,100 84,150	3,229 3,233	1,870 1,873	87,050 87,100	87,100 87,150	3,420 3,424	2,036 2,039
78,150	78,200	2,853	1,581	81,150	81,200	3,045	1,710	84,150	84,200	3,236	1,876	87,150	87,200	3,427	2,041
78,200 78,250	78,250 78,300	2,857	1,583	81,200 81,250	81,250 81,300	3,048	1,713	84,200 84,250	84,250 84,200	3,239 3,242	1,878	87,200 87,250	87,250 87,300	3,430	2,044 2,047
78,300	78,350	2,860 2,863	1,585 1,586	81,300	81,350	3,051 3,054	1,715 1,718	84,300	84,300 84,350	3,245	1,881 1,884	87,300	87,350	3,433 3,436	2,050
78,350	78,400	2,866	1,588	81,350	81,400	3,057	1,721	84,350	84,400	3,248	1,887	87,350	87,400	3,440	2,052
78,400 78,450	78,450 78,500	2,869 2,873	1,590 1,592	81,400 81,450	81,450 81,500	3,061 3,064	1,724 1,726	84,400 84,450	84,450 84,500	3,252 3,255	1,889 1,892	87,400 87,450	87,450 87,500	3,443 3,446	2,055 2,058
78,500	78,550	2,876	1,593	81,500	81,550	3,067	1,729	84,500	84,550	3,258	1,895	87,500	87,550	3,449	2,061
78,550 78,600	78,600 78,650	2,879 2,882	1,595 1,597	81,550 81,600	81,600 81,650	3,070 3,073	1,732 1,735	84,550 84,600	84,600 84,650	3,261 3,264	1,898 1,901	87,550 87,600	87,600 87,650	3,452 3,455	2,064 2,066
78,650	78,700	2,885	1,599	81,650	81,700	3,076	1,738	84,650	84,700	3,268	1,903	87,650	87,700	3,459	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 1,743	84,700 84,750	84,750 84,800	3,271 3,274	1,906 1,909	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	2,898	1,606	81,850	81,900	3,089	1,749	84,850	84,900	3,280	1,914	87,850	87,900	3,471	2,080
78,900 78,950	78,950 79,000	2,901 2,904	1,607 1,609	81,900 81,950	81,950 82,000	3,092 3,096	1,751 1,754	84,900 84,950	84,950 85,000	3,283 3,287	1,917 1,920	87,900 87,950	87,950 88,000	3,475 3,478	2,083 2,086
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If Line 38		And You	I	(NJ-1040 If Line 38		And You		If Line 38		And You		If Line 38		And You	
(New Jersey Income) Is -		Checke Status L	0	(New Jerse Income) Is -		Checked Status L	0	(New Jerse Income) Is		Checke Status L		(New Jersey Income) Is -		Checke Status L	
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	Your Ta	l	Louot	Than	Your Ta	I	20001	Than	Your Ta	I	20000	Than	Your Ta	I
	88,000		<u>x 15</u>		91,000		x 15—		94,000		x 13—		97,000		IX 13—
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	3,484	2,091	91,050	91,100	3,675	2,257	94,050	94,100	3,866	2,423	97,050	97,100	4,057	2,588
88,100	88,150	3,487	2,094	91,100	91,150	3,678	2,260	94,100	94,150	3,870	2,425	97,100	97,150	4,061	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	3,494	2,099	91,200	91,250	3,685	2,265	94,200	94,250	3,876	2,431	97,200	97,250	4,067	2,597
88,250	88,300	3,497 3,500	2,102	91,250	91,300	3,688 3,691	2,268 2,271	94,250 94,300	94,300	3,879 3,882	2,434 2,436	97,250	97,300	4,070	2,599
88,300 88,350	88,350 88,400	3,500	2,105 2,108	91,300 91,350	91,350 91,400	3,694	2,271	94,300 94,350	94,350 94,400	3,885	2,430	97,300 97,350	97,350 97,400	4,073	2,602 2,605
88,400	88,450	3,506	2,110	91,400	91,450	3,698	2,276	94,400	94,450	3,889	2,442	97,400	97,450	4,080	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	3,513	2,116	91,500	91,550	3,704	2,282 2,285	94,500	94,550	3,895	2,448	97,500	97,550	4,086	2,613
88,550	88,600	3,516	2,119	91,550	91,600	3,707	2,205	94,550	94,600	3,898	2,450	97,550	97,600	4,089	2,616
88,600	88,650	3,519	2,122	91,600	91,650	3,710		94,600	94,650	3,901	2,453	97,600	97,650	4,092	2,619
88,650	88,700	3,522	2,124	91,650	91,700	3,713	2,290	94,650	94,700	3,905	2,456	97,650	97,700	4,096	2,622
88,700	88,750	3,526	2,127	91,700	91,750	3,717	2,293	94,700	94,750	3,908	2,459	97,700	97,750	4,099	2,624
88,750	88,800	3,529	2,127	91,750	91,800	3,720	2,295	94,750	94,800	3,911	2,461	97,750	97,800	4,102	2,627
88,800	88,850	3,532	2,133	91,800	91,850	3,723	2,298	94,800	94,850	3,914	2,464	97,800	97,850	4,105	2,630
88,850	88,900	3,535	2,135	91,850	91,900	3,726	2,301	94,850	94,900	3,917	2,467	97,850	97,900	4,108	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	2,635 2,638
	89,000	0,011	2,111	01,000	92,000	0,100	2,007	04,000	95,000	10,021	2,112	01,000	98,000	1,110	2,000
89,000	89,050	3,545	2,144	92,000	92,050	3,736	2,309	95,000	95,050	3,927	2,475	98,000	98,050	4,118	2,641
89,050	89,100	3,548	2,146	92,050	92,100	3,739	2,312	95,050	95,100	3,930	2,478	98,050	98,100	4,121	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	3,557	2,155	92,200	92,250	3,748	2,320	95,200	95,250	3,940	2,486	98,200	98,250	4,131	2,652
89,250	89,300	3,561	2,157	92,250	92,300	3,752	2,323	95,250	95,300	3,943	2,489	98,250	98,300	4,134	2,655
89,300	89,350	3,564	2,160	92,300	92,350	3,755	2,326	95,300	95,350	3,946	2,492	98,300	98,350	4,137	2,657
89,350	89,400	3,567	2,163	92,350	92,400	3,758	2,329	95,350	95,400	3,949	2,494	98,350	98,400	4,140	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	3,573	2,168	92,450	92,500	3,764	2,334	95,450	95,500	3,956	2,500	98,450	98,500	4,147	2,666
89,500	89,550	3,576	2,171	92,500	92,550	3,768	2,337	95,500	95,550	3,959	2,503	98,500	98,550	4,150	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	3,583	2,177	92,600	92,650	3,774	2,343	95,600	95,650	3,965	2,508	98,600	98,650	4,156	2,674
89,650	89,700	3,586	2,180	92,650	92,700	3,777	2,345	95,650	95,700	3,968	2,511	98,650	98,700	4,159	2,677
89,700	89,750	3,589	2,182	92,700	92,750	3,780	2,348	95,700	95,750	3,971	2,514	98,700	98,750	4,163	2,680
89,750	89,800	3,592	2,185	92,750	92,800	3,784	2,351	95,750	95,800	3,975	2,517	98,750	98,800	4,166	2,682
89,800	89,850	3,596	2,188	92,800	92,850	3,787	2,354	95,800	95,850	3,978	2,519	98,800	98,850	4,169	2,685
89,850	89,900	3,599	2,191	92,850	92,900	3,790	2,356	95,850	95,900	3,981	2,522	98,850	98,900	4,172	2,688
89,900	89,950	3,602	2,193	92,900	92,950	3,793	2,359	95,900	95,950	3,984	2,525	98,900	98,950	4,175	2,691
89,950	90,000	3,605	2,196	92,950	93,000	3,796	2,362	95,950	96,000	3,987	2,528	98,950	99,000	4,178	2,693
	90,000				93,000	0 700			96,000		0.500		99,000	1 4 4 9 9	
90,000	90,050	3,608	2,199	93,000	93,050	3,799	2,365	96,000	96,050	3,991	2,530	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	3,615	2,204	93,100	93,150	3,806	2,370	96,100	96,150	3,997	2,536	99,100	99,150	4,188	2,702
90,150	90,200	3,618	2,207	93,150	93,200	3,809	2,373	96,150	96,200	4,000	2,539	99,150	99,200	4,191	2,704
90,200	90,250	3,621	2,210	93,200	93,250	3,812	2,376	96,200	96,250 96 200	4,003	2,541	99,200	99,250	4,194	2,707
90,250	90,300	3,624	2,213	93,250	93,300	3,815	2,378	96,250	96,300	4,006 4,010	2,544	99,250	99,300	4,198	2,710
90,300	90,350	3,627	2,215	93,300	93,350	3,819	2,381	96,300	96,350		2,547	99,300	99,350	4,201	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	3,634	2,221	93,400	93,450	3,825	2,387	96,400	96,450	4,016	2,552	99,400	99,450	4,207	2,718
90,450	90,500	3,637	2,224	93,450	93,500	3,828	2,389	96,450	96,500	4,019	2,555	99,450	99,500	4,210	2,721
90,500	90,550	3,640	2,227	93,500	93,550	3,831	2,392	96,500	96,550	4,022	2,558	99,500	99,550	4,213	2,724
90,550	90,600	3,643	2,229	93,550	93,600	3,834	2,395	96,550	96,600	4,026	2,561	99,550	99,600	4,217	2,727
90,600	90,650	3,647	2,232	93,600	93,650	3,838	2,398	96,600	96,650	4,029	2,564	99,600	99,650	4,220	2,729
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	3,653	2,238	93,700	93,750	3,844	2,403	96,700	96,750	4,035	2,569	99,700	99,750	4,226	2,735
90,750	90,800	3,656	2,240	93,750	93,800	3,847	2,406	96,750	96,800	4,038	2,572	99,750	99,800	4,229	2,738
90,800	90,850	3,659	2,243	93,800	93,850	3,850	2,409	96,800	96,850		2,575	99,800	99,850	4,233	2,740
90,850	90,900	3,662	2,246	93,850	93,900	3,854	2,412	96,850	96,900	4,045	2,577	99,850	99,900	4,236	2,743
90,900	90,950	3,666	2,249	93,900	93,950	3,857	2,414	96,900	96,950	4,048	2,580	99,900	99,950	4,239	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 2021

ILING STAT	US:	Single Married/CU	partner, filing	g sep	arate ret	urn		Tab	le /	4
			STEP 1	;	STEP 2			STEP 3		
f Taxable Ind	ome	(Line 38) is:	Enter Line 38		/lultiply ne 38 by	<i>ı</i> :		Subtract		Your Tax
Over		But not over								
\$	0 \$	20,000		×	.014	=	 \$	0	=	
\$ 20,00		35,000		×	.0175	=	-\$	70.00	=	
\$ 35,00	0 \$	40,000		×	.035	=	\$	682.50	=	
\$ 40,00	0 \$	75,000		×	.05525	=	 \$	1,492.50	=	
\$ 75,00	0 \$	500,000		×	.0637	=	 \$	2,126.25	=	
\$ 500,00	0 \$	1,000,000		×	.0897	=	 \$	15,126.25	=	
	<u>^</u>	and over		×	.1075	=	-\$	32,926.25	=	
\$ 1,000,00		Married/CU Head of hou		j joint	return			able B		
		Married/CU Head of hou	usehold vidow(er)/sur	g joint viving	return g CU par			able B		
FILING STAT	US:	Married/CU Head of hou Qualifying v	usehold vidow(er)/sur STEP 1 Enter	y joint viving	return g CU par STEP 2 fultiply	tner	 T	Table B STEP 3		Your Tax
TLING STAT	US:	Married/CU Head of hou Qualifying v (Line 38) is:	usehold vidow(er)/sur STEP 1	y joint viving	return g CU par STEP 2	tner	T	able B		Your Tax
FILING STAT	US:	Married/CU Head of hou Qualifying v (Line 38) is: But not over	usehold vidow(er)/sur STEP 1 Enter	y joint viving s N Lii	return g CU par STEP 2 Iultiply ne 38 by	tner	1	Table B STEP 3 Subtract		Your Tax
FILING STAT f Taxable Ind Over \$	US: come	Married/CU Head of hou Qualifying v (Line 38) is: But not over 20,000	usehold vidow(er)/sur STEP 1 Enter	y joint viving (Lin _ ×	CU par CU par STEP 2 Multiply ne 38 by	tner	 T	Table B STEP 3 Subtract 0		Your Tax
FILING STAT	US: come	Married/CU Head of hou Qualifying v (Line 38) is: But not over 20,000 50,000	usehold vidow(er)/sur STEP 1 Enter	y joint viving t Lii	CU par CU par STEP 2 Multiply ne 38 by .014 .0175	tner /:	 T 	Table B STEP 3 Subtract 0 70.00		Your Tax
FILING STAT	US: come	Married/CU Head of hou Qualifying v (Line 38) is: But not over 20,000 50,000 70,000	usehold vidow(er)/sur STEP 1 Enter	y joint viving (Lin _ ×	c return c CU par STEP 2 Multiply ne 38 by .014 .0175 .0245	tner /: =	T	Table B STEP 3 Subtract 0 70.00 420.00	= =	Your Tax
FILING STAT	US: come 0 \$ 0 \$ 0 \$ 0 \$	Married/CU Head of hou Qualifying v (Line 38) is: But not over 20,000 50,000 70,000 80,000	usehold vidow(er)/sur STEP 1 Enter	y joint viving <u>N</u> Lii	CU par CU par STEP 2 Multiply ne 38 by .014 .0175	tner /: = =	T	Cable B STEP 3 Subtract 0 70.00 420.00 1,154.50	= = =	Your Tax
FILING STAT	US: come 0 \$ 0 \$ 0 \$ 0 \$ 0 \$	Married/CU Head of hou Qualifying v (Line 38) is: But not over 20,000 50,000 70,000	usehold vidow(er)/sur STEP 1 Enter	- y joint viving (N Lin - × - × - × - ×	CU par CU par STEP 2 Multiply ne 38 by .014 .0175 .0245 .035	tner /: = = =	T	Table B STEP 3 Subtract 0 70.00 420.00	= = = =	Your Tax
FILING STAT	US: come 0 \$ 0 \$ 0 \$ 0 \$ 0 \$ 0 \$	Married/CU Head of hou Qualifying v (Line 38) is: But not over 20,000 50,000 70,000 80,000 150,000	usehold vidow(er)/sur STEP 1 Enter	- y joint viving (Lin - - × - × - × - × - ×	CU par CU par STEP 2 Multiply ne 38 by .014 .0175 .0245 .035 .05525	tner = = = =	T	Cable B STEP 3 Subtract 0 70.00 420.00 1,154.50 2,775.00 4,042.50	= = = =	Your Tax

When You Need Information...

by phone...

Call our Automated Tax Information System

1-800-323-4400 – (within NJ, NY, PA, DE, and MD) **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 (within NJ, NY, PA, DE, and MD) 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...

You can use NJ E-File to file Form NJ-1040NR for 2021 electronically. Use tax software you purchase, go to a tax preparation website, or have a tax preparer file the return for you.

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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