

STATE OF NEW JERSEY
DEPARTMENT OF THE TREASURY

STATISTICS OF INCOME

2008 Income Tax Returns
Tax Filing Date April 15, 2009

Office of Revenue and Economic Analysis
Fall 2010

**New Jersey Statistics of Income
2010 Income Tax Returns**

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State of New Jersey
Department of the Treasury
NEW JERSEY STATISTICS OF INCOME
2008 Income Tax Returns: Tax Filing Date April 15, 2009
INTRODUCTION

This report contains individual gross income tax data for Tax Year 2008, complete through March, 2010. The statistics were based on the New Jersey Division of Taxation's Gross Income Tax file for Tax Year 2008, which contains records of the tax transactions in more than 4.45 million individual gross income tax accounts.

The report includes data on resident, non-resident, and fiduciary taxpayers. For Tax Year 2008 the total number of individual tax returns decreased by 6,100 or -0.1%. Total gross income decreased \$77.1 billion, or -14.7%, from \$525.4 billion to \$448.3 billion. Total tax liability decreased \$1.4 billion, or -11.7% from 11.98 billion to \$10.58 billion.

In tax year 2008 the minimum filing threshold for married filing jointly, household heads and surviving spouses was \$20,000. It was \$10,000 for married filing separately and single filers. If the taxpayer's gross income was \$100,000, the amount of retirement income that can be excluded from gross income was \$20,000 for joint filers, \$10,000 for married filing separately filers, and \$15,000 for individual filers. The Property Tax Deduction/Credit program allowed eligible homeowners and tenants to deduct 100% of their property tax up to a limit of \$10,000 (minimum benefit \$50.00). For tenants 18% of rent due and paid during the year is deemed to be property taxes paid. For tax year 2008, this program resulted in a tax decrease of \$517.5 million, up \$11.4 Million or 2.25% from Tax Year 2007. An Earned Income Tax Credit based on a percentage of the Federal credit went into effect in Tax Year 2000 for taxpayers with an eligible dependent and gross income under \$20,000. For Tax Year 2008, it was 22.5% of the Federal credit. Over 476,000 households claimed the credit for a total of \$221.3 million.

Full Year Resident Filers

In order to provide consistency across years for the maximum amount of data, most of the information in this report deals with tax returns filed by those who were residents of New Jersey for all of 2008. The number of these taxpayers increased by 6.3 thousand (0.2%) from 2007 levels.

Both income and tax liability are highly concentrated. In Tax Year 2008, returns reporting at least \$100,000 in gross income comprised 20.8% of full-year resident returns. This group accounted for 85.4% of net tax payments and 65.6% of gross income reported. Returns reporting more than \$500,000 in gross income made 40.4% of net tax payments and accounted for 21.5% of gross income

reported. This group numbered about 47.1 thousand returns, or 1.2% of the full-year filing population.

Total gross income decreased by 3.1% to \$304.4 billion, while total tax liability decreased by 9.9% to \$9.0 Billion. Total taxes paid by taxpayers with incomes under \$100,000 fell by 2.2%. Total taxes paid by taxpayers with incomes between \$100,000 and \$500,000 increased by 4.8%. Total taxes paid by taxpayers reporting at least \$500,000 decreased by 5.8%.

Wage income increased by 2.7% to \$232.0 billion between 2007 and 2008. Net profits from business and distributive shares of partnership income decreased by 0.9% and 5.3%, respectively. Income from Subchapter-S Corporations decreased 3.0% and net capital gains income fell by 46.4%. Interest income decreased by 4.6% and dividend income decreased by 2.5%.

This report is divided into 3 sections. Section 1 concerns itself with overall summary information. Section 2 is divided into 6 chapters that contain summary tables as well as tables of detailed aggregate statistics by size of income on full year resident income tax returns for the entire state. Chapter 5 breaks out the data by county. Data from non-resident returns are presented in Chapter 6. Section 3 (Appendix) provides an explanation of the terms used in the tables, explains the filing requirements, and details the sources and limitations of the data. Internet links to the 2008 tax forms and instruction packets on the Division of Taxation website are included

Statistics of Income 2010: New Jersey Income Tax Returns for 2008

Table 1.1a Income Sources by Filing Status, Age: Amounts (\$000s)

	Gross Income	Employee Compensation	Interest	Dividends	Other Income	Retirement Exclusion	Excess Retirement Exclusion
All Returns	304,381,122.2	232,043,732.4	6,160,519.9	6,257,922.2	67,656,078.7	8,535,627.9	798,496.9
Taxable Returns	287,386,929.5	217,943,305.4	5,372,376.6	5,758,432.4	62,647,259.9	4,334,444.7	0.0
Non-taxable returns	16,994,192.6	14,100,427.1	788,143.3	499,489.8	5,008,818.8	4,201,183.2	798,496.9
Seniors	32,465,704.3	11,280,500.4	2,975,092.0	3,034,283.8	21,034,825.3	6,596,850.3	737,853.1
Taxable Returns	30,778,005.1	10,753,075.6	2,335,777.4	2,645,232.9	17,936,805.3	2,892,886.1	0.0
Non-taxable returns	1,687,699.2	527,424.8	639,314.6	389,050.8	3,098,020.0	3,703,964.2	737,853.1
Non-seniors	271,915,417.9	220,763,232.1	3,185,427.9	3,223,638.4	46,621,253.4	1,938,777.6	60,643.8
Taxable Returns	256,608,924.5	207,190,229.8	3,036,599.2	3,113,199.4	44,710,454.6	1,441,558.6	0.0
Non-taxable returns	15,306,493.5	13,573,002.2	148,828.7	110,439.0	1,910,798.8	497,219.1	60,643.8
All Returns	304,381,122.2	232,043,732.4	6,160,519.9	6,257,922.2	67,656,078.7	8,535,627.9	798,496.9
Taxable Returns	287,386,929.5	217,943,305.4	5,372,376.6	5,758,432.4	62,647,259.9	4,334,444.7	0.0
Non-taxable returns	16,994,192.6	14,100,427.1	788,143.3	499,489.8	5,008,818.8	4,201,183.2	798,496.9
Single	62,530,145.8	49,781,983.8	1,879,062.8	1,745,239.4	12,448,713.4	3,823,283.1	498,429.5
Taxable Returns	57,092,904.3	45,234,101.1	1,470,597.8	1,449,793.5	10,665,614.9	1,727,203.0	0.0
Non-taxable returns	5,437,241.5	4,547,882.7	408,465.1	295,445.9	1,783,098.4	2,096,080.0	498,429.5
Married, Joint	212,261,725.5	157,356,400.5	3,992,136.1	4,087,618.0	50,786,909.9	4,238,091.9	276,752.8
Taxable Returns	205,993,949.4	152,518,982.5	3,647,555.4	3,902,606.4	48,259,314.0	2,334,508.9	0.0
Non-taxable returns	6,267,776.1	4,837,418.0	344,580.7	185,011.7	2,527,595.9	1,903,583.0	276,752.8
Married, Separate	5,226,324.7	3,342,190.8	88,695.3	252,917.9	1,613,251.7	76,659.5	5,928.4
Taxable Returns	5,010,637.1	3,150,806.5	83,731.0	249,666.0	1,578,393.9	51,960.3	0.0
Non-taxable returns	215,687.5	191,384.3	4,964.3	3,251.9	34,857.8	24,699.2	5,928.4
Head-of-Household	24,177,783.8	21,440,091.2	192,080.3	166,093.6	2,751,647.8	389,232.1	17,103.0
Taxable Returns	19,119,430.1	16,927,624.4	163,131.9	151,007.9	2,093,365.8	215,699.8	0.0
Non-taxable returns	5,058,353.7	4,512,466.8	28,948.4	15,085.7	658,282.0	173,532.3	17,103.0
Qualifying Spouse	185,142.4	123,066.2	8,545.3	6,053.2	55,556.0	8,361.4	283.2
Taxable Returns	170,008.5	111,790.8	7,360.5	5,358.6	50,571.3	5,072.7	0.0
Non-taxable returns	15,133.9	11,275.3	1,184.8	694.6	4,984.7	3,288.7	283.2

Statistics of Income 2010: New Jersey Income Tax Returns for 2008

Table 1.1b Income Sources by Filing Status, Age: Returns (000s)

	Gross Income	Employee Compensation	Interest	Dividends	Other Income	Retirement Exclusion	Excess Retirement Exclusion
All Returns	3,973.8	3,358.4	2,047.0	1,182.1	1,581.2	670.8	108.8
Taxable Returns	2,753.8	2,518.7	1,589.7	934.1	1,125.9	365.9	0.0
Non-Taxable Returns	1,220.0	839.7	457.3	248.0	455.3	304.9	108.8
Seniors	598.0	231.7	491.7	337.6	511.4	446.5	102.4
Taxable Returns	324.1	177.7	280.0	208.6	281.5	198.1	0.0
Non-Taxable Returns	273.9	54.0	211.8	129.0	229.9	248.4	102.4
Non-seniors	3,375.8	3,126.7	1,555.2	844.5	1,069.7	224.3	6.4
Taxable Returns	2,429.7	2,341.0	1,309.7	725.6	844.4	167.8	0.0
Non-Taxable Returns	946.1	785.7	245.6	119.0	225.3	56.5	6.4
All Returns	3,973.8	3,358.4	2,047.0	1,182.1	1,581.2	670.8	108.8
Taxable Returns	2,753.8	2,518.7	1,589.7	934.1	1,125.9	365.9	0.0
Non-Taxable Returns	1,220.0	839.7	457.3	248.0	455.3	304.9	108.8
Single	1,787.4	1,438.3	791.1	436.5	568.8	325.6	72.2
Taxable Returns	1,109.8	988.4	522.3	278.0	341.1	159.3	0.0
Non-Taxable Returns	677.6	449.9	268.8	158.5	227.7	166.3	72.2
Married, Joint	1,519.2	1,311.6	1,077.2	676.4	847.7	285.5	33.0
Taxable Returns	1,273.0	1,175.6	932.5	599.6	691.0	170.6	0.0
Non-Taxable Returns	246.2	135.9	144.7	76.8	156.7	114.9	33.0
Married, Separate	68.7	57.4	29.3	14.6	23.5	10.2	1.0
Taxable Returns	56.8	50.8	25.2	12.6	18.7	7.1	0.0
Non-Taxable Returns	11.9	6.5	4.1	2.0	4.7	3.1	1.0
Head-of-Household	595.9	549.0	147.4	53.5	139.8	48.8	2.5
Taxable Returns	312.4	302.3	108.3	43.0	74.0	28.5	0.0
Non-Taxable Returns	283.4	246.7	39.2	10.5	65.7	20.3	2.5
Qualifying Spouse	2.7	2.1	1.9	1.1	1.5	0.8	0.0
Taxable Returns	1.8	1.5	1.4	0.9	1.0	0.5	0.0
Non-Taxable Returns	0.9	0.6	0.5	0.2	0.4	0.3	0.0

Statistics of Income 2010: New Jersey Income Tax Returns for 2008

Table 1.2a Other Income Detail by Filing Status, Age: Amounts (\$000s)

	Net Business Profit	Net Capital Gain	Pension Annuity	Distributive Shares	S-Corp Income	Rental Income	Net Gambling	Alimony Received	Misc Income
All Returns	10,958,660.5	8,384,991.5	18,242,614.4	15,450,728.6	10,066,874.4	1,474,857.1	112,698.6	497,239.4	2,467,414.2
Taxable Returns	9,874,965.4	8,241,237.1	14,984,922.3	15,270,754.2	9,994,077.1	1,359,838.7	96,700.2	466,054.6	2,358,710.4
Non-taxable returns	1,083,695.1	143,754.4	3,257,692.1	179,974.4	72,797.3	115,018.5	15,998.4	31,184.8	108,703.8
Seniors	1,202,517.5	2,659,400.6	12,016,081.8	1,853,834.5	1,705,303.4	591,050.6	29,796.4	42,020.0	934,820.5
Taxable Returns	1,143,829.0	2,571,264.1	9,240,835.2	1,835,329.9	1,698,653.8	509,176.8	21,661.9	33,188.2	882,866.4
Non-taxable returns	58,688.6	88,136.6	2,775,246.6	18,504.6	6,649.6	81,873.9	8,134.5	8,831.8	51,954.1
Non-seniors	9,756,143.0	5,725,590.9	6,226,532.7	13,596,894.1	8,361,571.0	883,806.5	82,902.1	455,219.4	1,532,593.7
Taxable Returns	8,731,136.4	5,669,973.0	5,744,087.1	13,435,424.3	8,295,423.3	850,661.9	75,038.2	432,866.3	1,475,844.0
Non-taxable returns	1,025,006.6	55,617.8	482,445.5	161,469.9	66,147.7	33,144.6	7,863.9	22,353.1	56,749.7
All Returns	10,958,660.5	8,384,991.5	18,242,614.4	15,450,728.6	10,066,874.4	1,474,857.1	112,698.6	497,239.4	2,467,414.2
Taxable Returns	9,874,965.4	8,241,237.1	14,984,922.3	15,270,754.2	9,994,077.1	1,359,838.7	96,700.2	466,054.6	2,358,710.4
Non-taxable returns	1,083,695.1	143,754.4	3,257,692.1	179,974.4	72,797.3	115,018.5	15,998.4	31,184.8	108,703.8
Single	1,675,986.7	1,551,183.7	5,695,349.2	1,226,401.9	985,257.9	312,819.1	35,295.8	192,347.6	774,071.6
Taxable Returns	1,493,945.7	1,471,184.7	4,320,610.7	1,210,296.5	976,250.8	270,083.6	29,592.1	178,771.0	714,880.1
Non-taxable returns	182,041.1	79,999.0	1,374,738.5	16,105.4	9,007.1	42,735.6	5,703.7	13,576.6	59,191.5
Married, Joint	8,270,558.4	6,500,023.8	11,541,534.1	13,257,868.4	8,577,118.7	1,080,555.6	60,354.6	5,310.0	1,493,586.3
Taxable Returns	7,782,915.4	6,441,404.2	9,862,298.3	13,121,275.8	8,519,458.1	1,016,584.5	53,236.5	5,137.3	1,457,004.0
Non-taxable returns	487,643.0	58,619.6	1,679,235.8	136,592.5	57,660.6	63,971.1	7,118.2	172.7	36,582.4
Married, Separate	204,133.4	152,782.7	227,483.3	701,406.2	197,775.8	30,093.3	2,422.1	4,430.1	92,724.8
Taxable Returns	195,177.9	151,699.0	207,564.5	699,639.9	197,080.8	28,984.1	2,214.1	4,287.5	91,746.2
Non-taxable returns	8,955.5	1,083.6	19,918.8	1,766.4	695.1	1,109.2	208.0	142.6	978.6
Head-of-Household	801,346.7	174,202.0	758,572.6	261,451.4	298,012.9	50,585.4	14,603.8	295,129.1	97,743.9
Taxable Returns	397,164.9	170,255.4	578,407.0	235,968.7	292,614.2	43,498.8	11,643.4	277,849.3	85,964.2
Non-taxable returns	404,181.7	3,946.6	180,165.6	25,482.7	5,398.7	7,086.7	2,960.4	17,279.9	11,779.8
Qualifying Spouse	6,635.3	6,799.3	19,675.4	3,600.7	8,709.0	803.7	22.4	22.6	9,287.6
Taxable Returns	5,761.4	6,693.8	16,041.9	3,573.3	8,673.2	687.8	14.2	9.5	9,116.0
Non-taxable returns	873.9	105.5	3,633.5	27.4	35.8	115.9	8.2	13.1	171.5

Statistics of Income 2010: New Jersey Income Tax Returns for 2008

Table 1.2b Other Income Detail by Filing Status, Age: Returns (000s)

	Net Business Profit	Net Capital Gain	Pension Annuity	Distributive Shares	S-Corp Income	Rental Income	Net Gambling	Alimony Received	Misc Income
All Returns	418.0	386.2	798.7	114.0	75.7	102.1	20.9	22.0	177.5
Taxable Returns	290.3	310.3	534.9	104.3	71.7	80.0	15.2	18.2	146.4
Non-taxable returns	127.8	75.9	263.8	9.7	4.0	22.1	5.7	3.8	31.2
Seniors	43.6	108.0	461.6	24.8	10.1	36.6	5.9	2.8	47.4
Taxable Returns	31.9	73.2	249.9	21.4	9.3	22.3	3.1	1.7	33.9
Non-taxable returns	11.7	34.8	211.7	3.4	0.8	14.3	2.8	1.1	13.5
Non-seniors	374.4	278.2	337.1	89.2	65.6	65.5	15.0	19.3	130.1
Taxable Returns	258.3	237.1	285.0	82.9	62.4	57.7	12.1	16.6	112.4
Non-taxable returns	116.1	41.1	52.1	6.3	3.2	7.8	2.9	2.7	17.7
All Returns	418.0	386.2	798.7	114.0	75.7	102.1	20.9	22.0	177.5
Taxable Returns	290.3	310.3	534.9	104.3	71.7	80.0	15.2	18.2	146.4
Non-taxable returns	127.8	75.9	263.8	9.7	4.0	22.1	5.7	3.8	31.2
Single	108.8	149.8	312.9	24.1	11.7	27.5	7.1	9.9	62.1
Taxable Returns	66.6	97.1	176.2	19.8	10.6	18.2	5.0	8.2	44.5
Non-taxable returns	42.2	52.7	136.6	4.3	1.0	9.2	2.2	1.7	17.5
Married, Joint	246.5	215.6	421.1	84.5	59.8	67.1	10.9	0.4	101.7
Taxable Returns	203.4	195.6	315.7	79.9	57.3	56.5	8.4	0.4	91.8
Non-taxable returns	43.2	20.0	105.4	4.6	2.5	10.6	2.5	0.0	9.9
Married, Separate	7.0	4.7	10.6	1.6	1.2	1.6	0.3	0.2	2.5
Taxable Returns	5.3	4.1	8.2	1.5	1.2	1.4	0.3	0.2	2.2
Non-taxable returns	1.7	0.5	2.3	0.1	0.1	0.2	0.1	0.0	0.3
Head-of-Household	55.4	15.8	53.2	3.7	3.0	5.8	2.6	11.5	11.0
Taxable Returns	14.8	13.2	34.1	3.1	2.6	3.8	1.6	9.5	7.6
Non-taxable returns	40.6	2.6	19.1	0.7	0.4	2.0	1.0	2.0	3.3
Qualifying Spouse	0.2	0.3	0.9	0.1	0.1	0.1	0.0	0.0	0.2
Taxable Returns	0.1	0.3	0.6	0.1	0.0	0.1	0.0	0.0	0.2
Non-taxable returns	0.1	0.1	0.3	0.0	0.0	0.0	0.0	0.0	0.0

Statistics of Income 2010: New Jersey Income Tax Returns for 2008

Table 1.3 Income Sources as Percent of Total Income by Filing Status, Age

All Full-year Resident Taxpayers

Income Source	Number of Returns	Amount	Percent Total Income
Employee Compensation	3,358.4	232,043,732.4	74.3%
Interest	2,047.0	6,160,519.9	2.0%
Dividends	1,182.1	6,257,922.2	2.0%
Other Income	1,581.2	67,656,078.7	21.7%
Total Income	3,943.6	312,118,253.2	100.0%
Less Retirement Exclusion	670.8	8,535,627.9	2.7%
Gross Income	3,973.8	304,381,122.2	97.5%
Other Income			
S-Corporation Income	75.7	10,066,874.4	3.2%
Net Business Profits	418.0	10,958,660.5	3.5%
Net Capital Gains	386.2	8,384,991.5	2.7%
Pensions and Annuities	798.7	18,242,614.4	5.8%
Partnership Income	114.0	15,450,728.6	5.0%
Rental Income	102.1	1,474,857.1	0.5%
Net Gambling Income	20.9	112,698.6	0.0%
Alimony Received	22.0	497,239.4	0.2%
Other	177.5	2,467,414.2	0.8%
Total Other Income	1,581.2	67,656,078.7	21.7%

Returns with at least One Filer 65+

Income Source	Number of Returns	Amount	Percent Total Income
Employee Compensation	231.7	11,280,500.4	29.4%
Interest	491.7	2,975,092.0	7.8%
Dividends	337.6	3,034,283.8	7.9%
Other Income	511.4	21,034,825.3	54.9%
Total Income	589.2	38,324,701.4	100.0%
Less Retirement Exclusion	446.5	6,596,850.3	17.2%
Gross Income	598.0	32,465,704.3	84.7%
Other Income			
S-Corporation Income	10.1	1,705,303.4	4.4%
Net Business Profits	43.6	1,202,517.5	3.1%
Net Capital Gains	108.0	2,659,400.6	6.9%
Pensions and Annuities	461.6	12,016,081.8	31.4%
Partnership Income	24.8	1,853,834.5	4.8%
Rental Income	36.6	591,050.6	1.5%
Net Gambling Income	5.9	29,796.4	0.1%
Alimony Received	2.8	42,020.0	0.1%
Other	47.4	934,820.5	2.4%
Total Other Income	511.4	21,034,825.3	54.9%

Statistics of Income 2010: New Jersey Income Tax Returns for 2008

Table 1.4 Gross Income Distribution by Gross Income Class

All Full-year Resident Returns

Gross Income	Returns (000s)	Gross Income Amount (\$000s)	Percent of Total:		Gross Income Average
			Returns	Amount	
at most 10,000	783.1	3,056,733.8	19.7%	1.0%	3,904
10,000 < 20,000	489.2	7,248,176.5	12.3%	2.4%	14,817
20,000 < 35,000	586.6	15,955,608.5	14.8%	5.2%	27,200
35,000 < 50,000	452.1	19,066,584.9	11.4%	6.3%	42,174
50,000 < 75,000	525.4	32,233,868.0	13.2%	10.6%	61,354
75,000 < 100,000	312.8	27,009,026.6	7.9%	8.9%	86,351
100,000 < 200,000	589.3	80,694,035.4	14.8%	26.5%	136,935
200,000 < 250,000	82.4	18,293,043.6	2.1%	6.0%	222,035
250,000 < 500,000	106.0	35,442,326.2	2.7%	11.6%	334,478
at least 500,000	47.1	65,381,718.7	1.2%	21.5%	1,388,884
Total	3,973.8	304,381,122.2	100.0%	100.0%	76,597

Full-year Resident Returns with at least one Filer 65+

Gross Income	Returns (000s)	Gross Income Amount (\$000s)	Percent of Total:		Gross Income Average
			Returns	Amount	
at most 10,000	212.9	475,001.4	35.6%	1.5%	2,231
10,000 < 20,000	83.4	1,230,841.6	13.9%	3.8%	14,755
20,000 < 35,000	88.7	2,394,934.5	14.8%	7.4%	27,010
35,000 < 50,000	59.9	2,518,037.4	10.0%	7.8%	42,024
50,000 < 75,000	59.2	3,614,970.0	9.9%	11.1%	61,019
75,000 < 100,000	18.4	1,536,319.1	3.1%	4.7%	83,351
100,000 < 200,000	52.6	7,107,272.5	8.8%	21.9%	135,204
200,000 < 250,000	7.0	1,563,158.8	1.2%	4.8%	222,514
250,000 < 500,000	10.5	3,530,295.9	1.7%	10.9%	337,537
at least 500,000	5.3	8,494,873.1	0.9%	26.2%	1,591,396
Total	598.0	32,465,704.3	100.0%	100.0%	54,290

Statistics of Income 2010: New Jersey Income Tax Returns for 2008

Table 1.5 Gross Income Component By Gross Income Level: Amounts (\$000s)

Gross Income	Employee Compensation	Interest	Dividends	Other	Total Income	Retirement Exclusion
at most 10,000	2,222,548.2	498,320.9	296,421.3	2,462,629.3	5,479,919.7	3,221,682.9
10,000 < 20,000	5,440,291.1	351,557.7	228,685.4	2,453,454.3	8,473,988.5	1,225,812.0
20,000 < 35,000	13,047,412.7	491,121.3	338,832.9	3,510,200.4	17,387,567.4	1,431,958.8
35,000 < 50,000	16,188,241.9	443,890.6	320,586.0	3,193,914.6	20,146,633.1	1,080,048.3
50,000 < 75,000	27,806,164.1	633,189.5	485,570.4	4,572,163.3	33,497,087.3	1,263,219.2
75,000 < 100,000	24,591,114.6	344,633.8	252,625.4	2,130,296.7	27,318,670.5	309,643.9
100,000 < 200,000	68,486,019.0	1,240,630.6	1,157,079.0	9,812,989.1	80,696,717.7	2,682.3
200,000 < 250,000	14,860,117.2	293,141.8	329,423.4	2,810,594.0	18,293,276.4	232.8
250,000 < 500,000	26,320,378.1	648,246.9	821,162.0	7,652,791.0	35,442,578.0	251.8
at least 500,000	33,081,445.5	1,215,786.8	2,027,536.4	29,057,046.0	65,381,814.6	96.0
Total	232,043,732.4	6,160,519.9	6,257,922.2	67,656,078.7	312,118,253.2	8,535,627.9

Gross Income Component By Gross Income Level: Returns (000s)

Gross Income	Employee Compensation	Interest	Dividends	Other	Total Income	Retirement Exclusion
at most 10,000	476.8	314.3	181.8	303.2	752.9	231.8
10,000 < 20,000	394.2	151.7	77.6	171.2	489.2	93.2
20,000 < 35,000	509.2	206.1	98.8	183.0	586.6	112.3
35,000 < 50,000	409.6	201.5	93.8	148.0	452.1	88.5
50,000 < 75,000	488.0	296.6	144.6	196.3	525.4	105.0
75,000 < 100,000	302.6	204.1	105.5	115.6	312.8	39.3
100,000 < 200,000	560.4	458.8	298.2	300.7	589.3	0.5
200,000 < 250,000	78.0	71.7	56.8	50.8	82.4	0.0
250,000 < 500,000	98.1	96.7	83.1	73.9	106.0	0.0
at least 500,000	41.5	45.5	41.9	38.7	47.1	0.0
Total	3,358.4	2,047.0	1,182.1	1,581.2	3,943.6	670.8

Statistics of Income 2010: New Jersey Income Tax Returns for 2008

Table 1.6 Components of Other Income By Gross Income Level: Amounts (\$000s)

Gross Income	S-Corporation	Net Business Profits	Net Capital Gains	Pensions and Annuities	Partnership Income	Rental Income	Net Gambling	Alimony Received	Miscellaneous Income
at most 10,000	3,739.2	265,729.1	69,674.3	1,975,382.1	11,220.7	67,486.2	8,510.5	11,387.8	49,499.4
10,000 < 20,000	13,649.7	629,730.6	63,341.8	1,587,244.9	31,532.4	43,842.9	7,035.8	21,507.5	55,568.6
20,000 < 35,000	41,217.8	675,251.3	97,106.2	2,407,993.8	76,328.9	69,906.7	9,866.3	48,067.1	84,462.3
35,000 < 50,000	59,892.6	536,078.6	107,151.4	2,167,632.2	92,672.2	73,015.9	9,739.2	63,345.5	84,387.1
50,000 < 75,000	133,646.5	847,997.4	190,446.7	2,831,430.4	187,924.5	122,130.5	13,088.2	106,212.3	139,286.9
75,000 < 100,000	156,981.3	726,719.1	135,854.0	658,602.4	192,952.1	87,883.7	8,358.4	69,574.5	93,371.2
100,000 < 200,000	700,310.3	2,360,600.4	744,074.8	4,264,507.7	917,339.2	300,781.7	21,613.7	123,757.1	380,004.1
200,000 < 250,000	303,763.3	781,954.5	292,725.1	730,122.5	460,028.0	89,112.4	7,372.5	19,463.4	126,052.2
250,000 < 500,000	1,106,799.5	1,975,212.2	918,441.9	1,055,166.3	1,983,851.4	232,546.6	11,240.5	27,096.6	342,435.9
at least 500,000	7,546,874.0	2,159,387.4	5,766,175.3	564,532.2	11,496,879.0	388,150.6	15,873.5	6,827.6	1,112,346.5
Total	10,066,874.4	10,958,660.5	8,384,991.5	18,242,614.4	15,450,728.6	1,474,857.1	112,698.6	497,239.4	2,467,414.2

Components of Other Income By Gross Income Level: Returns (000s)

Gross Income	S-Corporation	Net Business Profits	Net Capital Gains	Pensions and Annuities	Partnership Income	Rental Income	Net Gambling	Alimony Received	Other Income
at most 10,000	1.2	62.3	56.9	192.0	4.9	14.6	3.4	1.7	20.1
10,000 < 20,000	2.0	61.8	25.3	90.3	4.7	7.5	2.4	2.2	12.9
20,000 < 35,000	3.7	48.5	31.4	110.0	7.0	9.9	3.0	3.8	16.5
35,000 < 50,000	4.2	34.9	29.5	87.2	6.4	8.7	2.7	4.2	15.2
50,000 < 75,000	7.3	49.6	45.5	103.7	10.7	12.6	3.3	5.1	22.8
75,000 < 100,000	7.0	36.0	32.6	38.9	8.3	8.6	1.8	2.3	15.7
100,000 < 200,000	21.3	81.5	98.4	129.3	27.2	22.2	3.2	2.2	42.2
200,000 < 250,000	5.9	14.0	20.4	17.5	7.9	4.7	0.4	0.2	7.9
250,000 < 500,000	12.4	20.7	30.5	21.4	18.8	8.0	0.5	0.2	13.8
at least 500,000	10.7	8.8	15.8	8.4	18.1	5.1	0.3	0.0	10.5
Total	75.7	418.0	386.2	798.7	114.0	102.1	20.9	22.0	177.5

Statistics of Income 2010: New Jersey Income Tax Returns for 2008

Table 1.7 Gross Income Distribution by Filing Status

Married Filing Jointly

Gross Income	Returns (000s)	Amount (\$000s)	Percent of Total:		
			Returns	Amount	Average (\$)
at most 10,000	95.9	295,760.6	6.3%	0.1%	3,085
10,000 < 20,000	79.9	1,213,157.1	5.3%	0.6%	15,192
20,000 < 35,000	126.7	3,483,262.9	8.3%	1.6%	27,497
35,000 < 50,000	124.6	5,292,319.3	8.2%	2.5%	42,483
50,000 < 75,000	216.1	13,512,341.1	14.2%	6.4%	62,516
75,000 < 100,000	187.1	16,260,492.8	12.3%	7.7%	86,910
100,000 < 200,000	479.2	66,479,126.3	31.5%	31.3%	138,739
200,000 < 250,000	73.5	16,310,461.4	4.8%	7.7%	222,047
250,000 < 500,000	94.4	31,561,745.6	6.2%	14.9%	334,518
at least 500,000	42.0	57,853,058.4	2.8%	27.3%	1,376,274
Total	1,519.2	212,261,725.5	100.0%	100.0%	139,718

Married Filing Separately

Gross Income	Returns (000s)	Amount (\$000s)	Percent of Total:		
			Returns	Amount	Average (\$)
at most 10,000	9.0	33,954.6	13.1%	0.6%	3,779
10,000 < 20,000	7.4	112,082.0	10.8%	2.1%	15,144
20,000 < 35,000	12.3	337,165.4	17.8%	6.5%	27,519
35,000 < 50,000	11.8	501,056.7	17.2%	9.6%	42,312
50,000 < 75,000	13.3	811,641.4	19.4%	15.5%	60,879
75,000 < 100,000	6.7	578,029.7	9.8%	11.1%	85,901
100,000 < 200,000	6.2	798,075.5	9.0%	15.3%	129,432
200,000 < 250,000	0.6	131,880.3	0.9%	2.5%	221,648
250,000 < 500,000	0.8	279,843.0	1.2%	5.4%	340,442
at least 500,000	0.6	1,642,595.9	0.8%	31.4%	2,933,207
Total	68.7	5,226,324.7	100.0%	100.0%	76,092

Single

Gross Income	Returns (000s)	Amount (\$000s)	Percent of Total:		
			Returns	Amount	Average (\$)
at most 10,000	603.8	2,305,064.5	33.8%	3.7%	3,817
10,000 < 20,000	277.1	4,055,459.9	15.5%	6.5%	14,637
20,000 < 35,000	295.6	8,017,435.0	16.5%	12.8%	27,120
35,000 < 50,000	220.0	9,264,961.9	12.3%	14.8%	42,108
50,000 < 75,000	211.4	12,799,360.9	11.8%	20.5%	60,535
75,000 < 100,000	84.5	7,219,647.3	4.7%	11.5%	85,472
100,000 < 200,000	76.5	9,908,087.0	4.3%	15.8%	129,494
200,000 < 250,000	6.4	1,421,325.9	0.4%	2.3%	222,047
250,000 < 500,000	8.4	2,819,129.3	0.5%	4.5%	333,822
at least 500,000	3.6	4,719,674.1	0.2%	7.5%	1,325,007
Total	1,787.4	62,530,145.8	100.0%	100.0%	34,984

Statistics of Income 2009: New Jersey Income Tax Returns for 2007

Table 1.7 Gross Income Distribution by Filing Status
(continued)

Head of Household

Gross Income	Returns (000s)	Amount (\$000s)	Percent of Total:		
			Returns	Amount	Average (\$)
at most 10,000	74.0	420,405.9	12.4%	1.7%	5,680
10,000 < 20,000	124.5	1,862,465.7	20.9%	7.7%	14,956
20,000 < 35,000	151.6	4,106,493.7	25.4%	17.0%	27,081
35,000 < 50,000	95.3	3,992,184.7	16.0%	16.5%	41,906
50,000 < 75,000	84.0	5,081,220.0	14.1%	21.0%	60,502
75,000 < 100,000	34.2	2,929,333.8	5.7%	12.1%	85,563
100,000 < 200,000	27.1	3,463,216.5	4.5%	14.3%	127,808
200,000 < 250,000	1.9	418,971.7	0.3%	1.7%	221,678
250,000 < 500,000	2.3	765,531.4	0.4%	3.2%	332,985
at least 500,000	0.9	1,137,960.4	0.2%	4.7%	1,271,464
Total	595.9	24,177,783.8	100.0%	100.0%	40,577

Qualifying Spouse

Gross Income	Returns (000s)	Amount (\$000s)	Percent of Total:		
			Returns	Amount	Average (\$)
at most 10,000	0.4	1,548.1	13.4%	0.8%	4,324
10,000 < 20,000	0.3	5,011.7	12.4%	2.7%	15,187
20,000 < 35,000	0.4	11,251.6	15.4%	6.1%	27,443
35,000 < 50,000	0.4	16,062.2	14.2%	8.7%	42,381
50,000 < 75,000	0.5	29,304.7	17.8%	15.8%	61,824
75,000 < 100,000	0.3	21,523.0	9.5%	11.6%	84,736
100,000 < 200,000	0.3	45,530.1	12.9%	24.6%	132,741
200,000 < 250,000	0.0	10,404.2	1.8%	5.6%	221,366
250,000 < 500,000	0.0	16,076.8	1.8%	8.7%	342,059
at least 500,000	0.0	28,429.9	0.8%	15.4%	1,292,269
Total	2.7	185,142.4	100.0%	100.0%	69,498

Statistics of Income 2010: New Jersey Income Tax Returns for 2008

Table 1.11a Income Source by Gross Income Level: All Returns (Amounts, \$000s)

Gross Income Level	Gross Income	Employee Compensation	Interest	Dividends	Other Income	Retirement Exclusion	Excess Retirement Exclusion
All Returns	304,381,122.2	232,043,732.4	6,160,519.9	6,257,922.2	67,656,078.7	8,535,627.9	798,496.9
Taxable Returns	287,386,929.5	217,943,305.4	5,372,376.6	5,758,432.4	62,647,259.9	4,334,444.7	0.0
at most 10,000	0.0	0.0	0.0	0.0	0.0	0.0	0.0
10,000 < 20,000	3,786,042.6	3,063,975.8	160,503.0	108,756.3	908,118.4	455,310.9	0.0
20,000 < 30,000	7,569,888.4	6,030,231.2	290,832.4	194,131.2	1,942,362.8	887,669.2	0.0
30,000 < 35,000	5,272,021.7	4,385,948.8	150,961.7	103,883.5	1,049,064.7	417,837.0	0.0
35,000 < 40,000	5,848,229.8	4,923,955.9	146,648.8	104,074.4	1,053,694.1	380,143.3	0.0
40,000 < 50,000	12,394,977.0	10,537,921.6	283,402.3	203,587.2	2,035,716.9	665,651.0	0.0
50,000 < 60,000	12,854,596.3	11,040,645.9	266,508.4	200,853.0	1,906,621.2	560,032.2	0.0
60,000 < 70,000	12,019,440.7	10,302,710.5	241,781.3	184,959.6	1,752,853.1	462,863.8	0.0
70,000 < 75,000	5,756,711.2	4,936,790.7	112,019.2	88,095.9	823,995.3	204,189.9	0.0
75,000 < 80,000	5,771,995.2	4,978,957.0	106,028.2	84,778.2	791,952.4	189,720.6	0.0
80,000 < 90,000	10,307,421.5	9,419,628.0	130,234.6	96,702.4	754,531.7	93,675.2	0.0
90,000 < 100,000	9,557,631.3	8,852,292.3	102,684.6	67,070.7	549,724.4	14,140.6	0.0
100,000 < 150,000	48,198,302.7	40,902,752.8	770,528.2	676,863.4	5,850,190.4	2,032.1	0.0
150,000 < 200,000	30,235,059.1	25,394,749.5	460,954.5	472,910.3	3,907,043.0	598.2	0.0
200,000 < 250,000	17,919,774.8	14,504,357.2	291,810.4	327,938.5	2,795,901.5	232.8	0.0
250,000 < 400,000	25,749,865.4	19,416,406.4	464,707.5	582,693.0	5,286,259.3	200.8	0.0
400,000 < 500,000	9,057,562.6	6,320,213.5	181,002.6	236,442.1	2,319,955.5	51.0	0.0
500,000 < 1,000,000	20,777,755.0	13,190,114.5	406,695.0	569,737.4	6,611,274.2	66.0	0.0
at least 1,000,000	44,309,654.1	19,741,653.9	805,074.0	1,454,955.1	22,308,001.0	30.0	0.0
Non-Taxable Returns	16,994,192.6	14,100,427.1	788,143.3	499,489.8	5,008,818.8	4,201,183.2	798,496.9
at most 10,000	3,056,733.8	2,222,548.2	498,320.9	296,421.3	2,462,629.3	3,221,682.9	798,496.9
10,000 < 20,000	3,462,133.9	2,376,315.3	191,054.7	119,929.1	1,545,335.9	770,501.0	0.0
20,000 < 35,000	3,113,698.4	2,631,232.8	49,327.2	40,818.2	518,772.9	126,452.6	0.0
35,000 < 50,000	823,378.1	726,364.4	13,839.5	12,924.4	104,503.6	34,254.0	0.0
50,000 < 75,000	1,603,119.8	1,526,016.9	12,880.6	11,661.8	88,693.8	36,133.2	0.0
75,000 < 100,000	1,371,978.5	1,340,237.3	5,686.5	4,074.1	34,088.2	12,107.5	0.0
100,000 < 200,000	2,260,673.6	2,188,516.7	9,148.0	7,305.2	55,755.7	52.0	0.0
200,000 < 250,000	373,268.7	355,760.0	1,331.3	1,484.9	14,692.5	0.0	0.0
250,000 < 500,000	634,898.2	583,758.3	2,536.8	2,027.0	46,576.1	0.0	0.0
at least 500,000	294,309.6	149,677.1	4,017.7	2,843.9	137,770.9	0.0	0.0

Statistics of Income 2010: New Jersey Income Tax Returns for 2008

Table 1.11b Income Source by Gross Income Level: All Returns (Returns, 000s)

Gross Income Level	Gross Income	Employee Compensation	Interest	Dividends	Other Income	Retirement Exclusion	Excess Retirement Exclusion
All Returns	3,973.8	3,358.4	2,047.0	1,182.1	1,581.2	670.8	108.8
Taxable Returns	2,753.8	2,518.7	1,589.7	934.1	1,125.9	365.9	0.0
at most 10,000	0.0	0.0	0.0	0.0	0.0	0.0	0.0
10,000 < 20,000	257.0	219.3	81.8	41.3	70.9	40.1	0.0
20,000 < 30,000	302.0	256.8	114.5	58.1	100.9	68.1	0.0
30,000 < 35,000	162.2	143.5	62.9	30.0	50.8	33.3	0.0
35,000 < 40,000	156.2	140.2	64.4	30.0	49.6	30.6	0.0
40,000 < 50,000	276.3	251.6	128.9	60.4	92.7	54.6	0.0
50,000 < 60,000	234.6	216.5	125.5	59.8	84.2	46.3	0.0
60,000 < 70,000	185.5	172.3	109.1	54.5	72.8	38.1	0.0
70,000 < 75,000	79.4	74.2	49.4	25.7	32.9	16.7	0.0
75,000 < 80,000	74.5	70.0	47.5	25.1	31.1	15.5	0.0
80,000 < 90,000	121.5	118.0	78.8	40.5	45.4	15.2	0.0
90,000 < 100,000	100.8	98.9	68.5	36.1	35.4	6.7	0.0
100,000 < 150,000	396.1	375.7	301.3	187.6	198.4	0.4	0.0
150,000 < 200,000	176.2	168.0	146.2	105.2	98.6	0.1	0.0
200,000 < 250,000	80.7	76.3	70.5	56.0	50.3	0.0	0.0
250,000 < 400,000	83.7	77.8	76.1	65.1	57.9	0.0	0.0
400,000 < 500,000	20.3	18.5	19.1	17.0	15.3	0.0	0.0
500,000 < 1,000,000	30.7	27.4	29.5	26.8	24.6	0.0	0.0
at least 1,000,000	16.0	13.9	15.8	14.9	13.9	0.0	0.0
Non-Taxable Returns	1,220.0	839.7	457.3	248.0	455.3	304.9	108.8
at most 10,000	783.1	476.8	314.3	181.8	303.2	231.8	108.8
10,000 < 20,000	232.1	174.9	70.0	36.3	100.2	53.1	0.0
20,000 < 35,000	122.4	108.9	28.7	10.8	31.2	11.0	0.0
35,000 < 50,000	19.6	17.8	8.2	3.3	5.7	3.2	0.0
50,000 < 75,000	25.9	25.0	12.6	4.7	6.4	3.9	0.0
75,000 < 100,000	16.0	15.8	9.3	3.7	3.7	1.8	0.0
100,000 < 200,000	17.0	16.7	11.2	5.4	3.6	0.0	0.0
200,000 < 250,000	1.7	1.7	1.2	0.8	0.4	0.0	0.0
250,000 < 500,000	1.9	1.9	1.5	1.0	0.6	0.0	0.0
at least 500,000	0.3	0.3	0.3	0.2	0.2	0.0	0.0

Statistics of Income 2010: New Jersey Income Tax Returns for 2008

Table 1.12a Income Source by Gross Income Level: At least One Filer 65+ (Amounts, \$000s)

Gross Income Level	Gross Income	Employee Compensation	Interest	Dividends	Other Income	Retirement Exclusion	Excess Retirement Exclusion
All Returns	32,465,704.3	11,280,500.4	2,975,092.0	3,034,283.8	21,034,825.3	6,596,850.3	737,853.1
Taxable Returns	30,778,005.1	10,753,075.6	2,335,777.4	2,645,232.9	17,936,805.3	2,892,886.1	0.0
at most 10,000	0.0	0.0	0.0	0.0	0.0	0.0	0.0
10,000 < 20,000	527,028.8	164,188.9	112,343.7	71,064.4	541,378.1	361,946.2	0.0
20,000 < 30,000	1,390,918.7	457,417.0	218,690.4	147,703.3	1,252,194.6	685,086.6	0.0
30,000 < 35,000	804,584.3	283,402.1	107,666.3	77,747.4	637,883.2	302,114.7	0.0
35,000 < 40,000	810,858.1	296,627.8	100,141.5	76,366.2	602,656.6	264,933.9	0.0
40,000 < 50,000	1,620,205.8	632,363.2	183,618.0	143,043.8	1,098,745.7	437,564.8	0.0
50,000 < 60,000	1,537,523.3	627,290.2	160,393.5	133,851.8	955,400.3	339,412.4	0.0
60,000 < 70,000	1,355,889.1	559,595.2	130,976.0	115,621.1	807,872.1	258,175.4	0.0
70,000 < 75,000	626,033.3	257,822.2	58,193.4	54,203.7	363,674.5	107,860.6	0.0
75,000 < 80,000	606,372.4	255,414.9	54,173.7	50,565.3	344,470.4	98,251.9	0.0
80,000 < 90,000	554,666.3	365,301.7	36,527.6	33,754.8	152,248.3	33,166.2	0.0
90,000 < 100,000	334,941.2	265,760.2	14,618.0	10,387.5	46,950.8	2,775.3	0.0
100,000 < 150,000	4,497,816.2	1,772,244.8	324,914.3	343,163.8	2,058,548.5	1,055.3	0.0
150,000 < 200,000	2,553,424.6	1,046,361.3	161,935.7	208,150.0	1,137,248.5	270.9	0.0
200,000 < 250,000	1,557,428.1	612,994.4	96,387.4	133,395.8	714,778.4	128.0	0.0
250,000 < 400,000	2,555,815.6	933,300.9	155,813.7	228,467.4	1,238,305.6	72.0	0.0
400,000 < 500,000	964,001.7	332,420.5	59,956.0	90,581.3	481,076.9	33.0	0.0
500,000 < 1,000,000	2,217,972.0	669,054.7	116,332.8	191,055.2	1,241,556.3	27.0	0.0
at least 1,000,000	6,262,525.6	1,221,515.8	243,095.3	536,110.2	4,261,816.4	12.0	0.0
Non-Taxable Returns	1,687,699.2	527,424.8	639,314.6	389,050.8	3,098,020.0	3,703,964.2	737,853.1
at most 10,000	475,001.4	119,352.2	416,980.8	225,679.2	1,873,523.7	2,898,387.4	737,853.1
10,000 < 20,000	703,812.8	203,038.7	160,367.2	102,520.2	897,123.4	659,236.6	0.0
20,000 < 35,000	199,431.6	52,723.1	37,830.1	33,539.8	179,757.9	104,419.3	0.0
35,000 < 50,000	86,973.4	32,906.0	10,573.2	10,803.8	56,436.6	23,746.2	0.0
50,000 < 75,000	95,524.3	47,418.8	7,885.9	9,074.3	46,777.6	15,632.2	0.0
75,000 < 100,000	40,339.2	29,815.4	1,570.4	2,084.0	9,387.7	2,518.4	0.0
100,000 < 200,000	56,031.7	29,989.4	3,167.9	3,919.4	18,979.1	24.0	0.0
200,000 < 250,000	5,730.7	3,179.5	183.1	438.7	1,929.5	0.0	0.0
250,000 < 500,000	10,478.6	5,956.2	162.3	284.8	4,075.4	0.0	0.0
at least 500,000	14,375.4	3,045.7	593.7	706.7	10,029.3	0.0	0.0

Statistics of Income 2010: New Jersey Income Tax Returns for 2008

Table 1.13a Income Source by Gross Income Level: All Filers <65 (Amounts, \$000s)

Gross Income Level	Gross Income	Employee Compensation	Interest	Dividends	Other Income	Retirement Exclusion	Excess Retirement Exclusion
All Returns	271,915,417.9	220,763,232.1	3,185,427.9	3,223,638.4	46,621,253.4	1,938,777.6	60,643.8
Taxable Returns	256,608,924.5	207,190,229.8	3,036,599.2	3,113,199.4	44,710,454.6	1,441,558.6	0.0
at most 10,000	0.0	0.0	0.0	0.0	0.0	0.0	0.0
10,000 < 20,000	3,259,013.7	2,899,787.0	48,159.3	37,691.9	366,740.3	93,364.7	0.0
20,000 < 30,000	6,178,969.8	5,572,814.2	72,142.0	46,427.9	690,168.2	202,582.6	0.0
30,000 < 35,000	4,467,437.4	4,102,546.7	43,295.4	26,136.2	411,181.4	115,722.3	0.0
35,000 < 40,000	5,037,371.7	4,627,328.1	46,507.3	27,708.2	451,037.5	115,209.4	0.0
40,000 < 50,000	10,774,771.1	9,905,558.4	99,784.2	60,543.5	936,971.2	228,086.2	0.0
50,000 < 60,000	11,317,073.0	10,413,355.8	106,114.8	67,001.2	951,220.9	220,619.8	0.0
60,000 < 70,000	10,663,551.6	9,743,115.3	110,805.3	69,338.5	944,981.0	204,688.4	0.0
70,000 < 75,000	5,130,677.9	4,678,968.5	53,825.8	33,892.2	460,320.7	96,329.3	0.0
75,000 < 80,000	5,165,622.8	4,723,542.2	51,854.5	34,213.0	447,482.0	91,468.7	0.0
80,000 < 90,000	9,752,755.3	9,054,326.3	93,706.9	62,947.6	602,283.4	60,509.0	0.0
90,000 < 100,000	9,222,690.1	8,586,532.1	88,066.6	56,683.2	502,773.6	11,365.4	0.0
100,000 < 150,000	43,700,486.5	39,130,508.0	445,613.9	333,699.6	3,791,641.8	976.8	0.0
150,000 < 200,000	27,681,634.5	24,348,388.2	299,018.7	264,760.3	2,769,794.6	327.3	0.0
200,000 < 250,000	16,362,346.8	13,891,362.8	195,423.0	194,542.7	2,081,123.1	104.8	0.0
250,000 < 500,000	23,194,049.8	18,483,105.5	308,893.8	354,225.6	4,047,953.7	128.8	0.0
500,000 < 1,000,000	8,093,561.0	5,987,793.0	121,046.6	145,860.8	1,838,878.6	18.0	0.0
1,000,000 < 3,000,000	18,559,783.0	12,521,059.8	290,362.2	378,682.2	5,369,717.8	39.0	0.0
at least 3,000,000	38,047,128.4	18,520,138.1	561,978.7	918,845.0	18,046,184.6	18.0	0.0
Non-taxable Returns	15,306,493.5	13,573,002.2	148,828.7	110,439.0	1,910,798.8	497,219.1	60,643.8
at most 10,000	2,581,732.3	2,103,196.1	81,340.1	70,742.1	589,105.7	323,295.4	60,643.8
10,000 < 20,000	2,758,321.1	2,173,276.7	30,687.5	17,408.9	648,212.5	111,264.4	0.0
20,000 < 35,000	2,914,266.9	2,578,509.7	11,497.1	7,278.4	339,015.0	22,033.3	0.0
35,000 < 50,000	736,404.7	693,458.4	3,266.4	2,120.7	48,067.0	10,507.8	0.0
50,000 < 75,000	1,507,595.5	1,478,598.2	4,994.8	2,587.5	41,916.1	20,501.0	0.0
75,000 < 100,000	1,331,639.4	1,310,421.9	4,116.1	1,990.0	24,700.5	9,589.1	0.0
100,000 < 200,000	2,204,641.8	2,158,527.3	5,980.0	3,385.9	36,776.6	28.0	0.0
200,000 < 250,000	367,538.0	352,580.6	1,148.3	1,046.2	12,763.0	0.0	0.0
250,000 < 500,000	624,419.5	577,802.1	2,374.5	1,742.2	42,500.8	0.0	0.0
at least 500,000	279,934.2	146,631.4	3,424.0	2,137.1	127,741.6	0.0	0.0

Statistics of Income 2010: New Jersey Income Tax Returns for 2008

Table 1.13b Income Source by Gross Income Level: All Filers <65 (Returns, 000s)

Gross Income Level	Gross Income	Employee Compensation	Interest	Dividends	Other Income	Retirement Exclusion	Excess Retirement Exclusion
All Returns	3375.8	3126.7	1555.2	844.5	1069.7	224.3	6.4
Taxable Returns	2429.7	2341.0	1309.7	725.6	844.4	167.8	0.0
at most 10,000	0.0	0.0	0.0	0.0	0.0	0.0	0.0
10,000 < 20,000	221.9	205.6	54.8	24.2	41.9	11.9	0.0
20,000 < 30,000	246.1	231.7	68.6	26.8	52.7	22.0	0.0
30,000 < 35,000	137.4	131.5	42.2	15.6	29.5	13.1	0.0
35,000 < 40,000	134.5	129.2	46.1	17.0	31.0	13.1	0.0
40,000 < 50,000	240.2	231.9	98.0	38.1	61.7	25.7	0.0
50,000 < 60,000	206.5	200.5	100.9	41.6	60.2	24.1	0.0
60,000 < 70,000	164.5	159.9	90.4	40.4	54.5	21.4	0.0
70,000 < 75,000	70.8	69.0	41.7	19.6	25.3	9.8	0.0
75,000 < 80,000	66.7	65.2	40.5	19.7	24.2	9.3	0.0
80,000 < 90,000	115.0	112.8	73.1	36.3	40.4	11.5	0.0
90,000 < 100,000	97.2	95.6	65.4	34.1	33.2	5.7	0.0
100,000 < 150,000	358.9	351.8	266.9	159.3	164.6	0.2	0.0
150,000 < 200,000	161.3	157.9	132.1	93.1	84.9	0.1	0.0
200,000 < 250,000	73.7	71.6	63.8	50.1	43.8	0.0	0.0
250,000 < 400,000	75.4	72.2	68.1	57.8	50.1	0.0	0.0
400,000 < 500,000	18.2	17.0	17.0	15.1	13.3	0.0	0.0
500,000 < 1,000,000	27.4	25.2	26.2	23.8	21.4	0.0	0.0
at least 1,000,000	14.0	12.4	13.7	12.9	11.9	0.0	0.0
Non-taxable Returns	946.1	785.7	245.6	119.0	225.3	56.5	6.4
at most 10,000	570.1	447.0	152.2	87.0	126.5	34.2	6.4
10,000 < 20,000	183.9	155.9	30.7	9.7	57.4	11.9	0.0
20,000 < 35,000	114.4	106.1	22.1	5.7	24.4	4.5	0.0
35,000 < 50,000	17.5	16.9	6.5	2.2	4.0	1.6	0.0
50,000 < 75,000	24.3	24.1	11.3	3.8	5.2	2.8	0.0
75,000 < 100,000	15.5	15.4	8.9	3.5	3.4	1.6	0.0
100,000 < 200,000	16.5	16.5	10.9	5.1	3.3	0.0	0.0
200,000 < 250,000	1.7	1.6	1.2	0.8	0.4	0.0	0.0
250,000 < 500,000	1.9	1.9	1.5	1.0	0.6	0.0	0.0
at least 500,000	0.3	0.3	0.3	0.2	0.2	0.0	0.0

Statistics of Income 2010: New Jersey Income Tax Returns for 2008

Table 1.14a Income Source by Gross Income Level: Married Filing Joint (Amounts, \$000s)

Gross Income Level	Gross Income	Employee Compensation	Interest	Dividends	Other Income	Retirement Exclusion	Excess Retirement Exclusion
All Returns	212,261,725.5	157,356,400.5	3,992,136.1	4,087,618.0	50,786,909.9	4,238,091.9	276,752.8
Taxable Returns	205,993,949.4	152,518,982.5	3,647,555.4	3,902,606.4	48,259,314.0	2,334,508.9	0.0
at most 10,000	0.0	0.0	0.0	0.0	0.0	0.0	0.0
10,000 < 20,000	0.0	0.0	0.0	0.0	0.0	0.0	0.0
20,000 < 30,000	1,391,205.7	809,804.4	114,881.4	64,448.9	846,400.4	444,329.4	0.0
30,000 < 35,000	1,112,932.7	721,121.7	67,133.0	40,969.6	512,593.2	228,884.9	0.0
35,000 < 40,000	1,448,088.4	1,005,285.6	68,404.0	44,172.2	548,913.0	218,686.2	0.0
40,000 < 50,000	3,614,179.9	2,646,557.6	137,805.6	92,235.5	1,141,919.0	404,337.8	0.0
50,000 < 60,000	4,579,711.2	3,559,284.7	137,251.0	96,540.4	1,152,094.3	365,459.2	0.0
60,000 < 70,000	5,455,222.4	4,425,667.4	132,202.7	94,727.4	1,125,063.2	322,438.4	0.0
70,000 < 75,000	3,037,176.8	2,515,344.5	64,406.7	48,529.2	558,049.9	149,153.6	0.0
75,000 < 80,000	3,242,036.2	2,724,006.4	65,288.6	47,699.6	547,617.8	142,576.3	0.0
80,000 < 90,000	6,112,013.9	5,615,938.8	67,927.9	42,599.0	430,699.8	45,151.5	0.0
90,000 < 100,000	6,349,012.6	5,873,770.9	63,835.3	38,033.8	384,141.8	10,769.1	0.0
100,000 < 150,000	38,361,751.5	32,907,968.9	548,092.2	455,669.5	4,451,708.0	1,687.1	0.0
150,000 < 200,000	26,635,469.1	22,780,023.5	363,535.5	350,775.3	3,141,664.7	529.9	0.0
200,000 < 250,000	16,012,577.1	13,219,884.6	237,528.8	259,465.1	2,295,910.5	211.8	0.0
250,000 < 400,000	22,954,794.5	17,661,722.9	380,923.2	470,636.5	4,441,682.7	170.8	0.0
400,000 < 500,000	8,077,329.0	5,777,599.2	149,234.4	194,022.8	1,956,502.6	30.0	0.0
500,000 < 1,000,000	18,555,014.2	12,062,617.4	348,340.3	479,954.6	5,664,164.9	63.0	0.0
at least 1,000,000	39,055,434.1	18,212,384.2	700,764.8	1,082,127.0	19,060,188.1	30.0	0.0
Non-taxable Returns	6,267,776.1	4,837,418.0	344,580.7	185,011.7	2,527,595.9	1,903,583.0	276,752.8
at most 10,000	295,760.6	115,883.4	161,207.4	72,460.2	886,603.8	1,217,147.1	276,752.8
10,000 < 20,000	1,213,157.1	617,479.1	125,132.2	68,526.3	965,653.9	563,634.5	0.0
20,000 < 35,000	979,124.5	653,083.3	31,410.8	23,609.3	355,730.1	84,709.0	0.0
35,000 < 50,000	230,051.0	175,944.8	6,543.3	5,341.6	58,357.5	16,136.1	0.0
50,000 < 75,000	440,230.7	407,861.5	5,104.7	3,986.4	39,632.4	16,354.3	0.0
75,000 < 100,000	557,430.0	541,380.5	2,461.4	1,344.6	17,803.5	5,560.0	0.0
100,000 < 200,000	1,481,905.7	1,433,922.8	6,058.5	4,207.3	37,759.2	42.0	0.0
200,000 < 250,000	297,884.2	282,760.4	1,178.1	1,192.1	12,753.8	0.0	0.0
250,000 < 500,000	529,622.1	486,320.0	2,276.5	1,834.8	39,190.8	0.0	0.0
at least 500,000	242,610.1	122,782.3	3,207.9	2,509.1	114,110.8	0.0	0.0

Statistics of Income 2010: New Jersey Income Tax Returns for 2008

Table 1.14b Income Source by Gross Income Level: Married Filing Joint (Returns, 000s)

Gross Income Level	Gross Income	Employee Compensation	Interest	Dividends	Other Income	Retirement Exclusion	Excess Retirement Exclusion
All Returns	1,519.2	1,311.6	1,077.2	676.4	847.7	285.5	33.0
Taxable Returns	1,273.0	1,175.6	932.5	599.6	691.0	170.6	0.0
at most 10,000	0.0	0.0	0.0	0.0	0.0	0.0	0.0
10,000 < 20,000	0.0	0.0	0.0	0.0	0.0	0.0	0.0
20,000 < 30,000	55.2	39.1	33.9	19.4	35.5	27.6	0.0
30,000 < 35,000	34.2	26.4	20.4	11.2	20.2	14.7	0.0
35,000 < 40,000	38.6	31.5	22.3	11.8	21.5	14.4	0.0
40,000 < 50,000	80.3	68.4	47.4	24.9	43.5	27.5	0.0
50,000 < 60,000	83.3	74.0	50.9	26.4	43.2	25.8	0.0
60,000 < 70,000	83.9	76.8	53.1	27.8	42.1	23.7	0.0
70,000 < 75,000	41.9	38.9	27.2	14.4	20.7	11.2	0.0
75,000 < 80,000	41.8	39.2	27.5	14.8	20.4	10.8	0.0
80,000 < 90,000	71.9	70.7	47.1	23.8	29.3	9.4	0.0
90,000 < 100,000	66.9	65.9	45.9	24.0	25.4	5.1	0.0
100,000 < 150,000	313.2	300.6	239.5	147.8	158.9	0.3	0.0
150,000 < 200,000	155.1	150.0	128.8	92.1	86.1	0.1	0.0
200,000 < 250,000	72.1	69.3	63.1	50.2	44.7	0.0	0.0
250,000 < 400,000	74.6	70.5	67.9	58.3	51.6	0.0	0.0
400,000 < 500,000	18.1	16.8	17.1	15.3	13.7	0.0	0.0
500,000 < 1,000,000	27.4	24.9	26.4	24.1	22.0	0.0	0.0
at least 1,000,000	14.3	12.6	14.1	13.3	12.4	0.0	0.0
Non-taxable Returns	246.2	135.9	144.7	76.8	156.7	114.9	33.0
at most 10,000	95.9	25.8	65.4	36.2	73.3	70.7	33.0
10,000 < 20,000	79.9	49.7	42.9	23.9	53.3	34.8	0.0
20,000 < 35,000	37.3	28.7	15.1	6.7	19.2	5.9	0.0
35,000 < 50,000	5.6	4.8	3.0	1.4	2.7	1.2	0.0
50,000 < 75,000	7.0	6.7	4.1	1.6	2.5	1.5	0.0
75,000 < 100,000	6.4	6.4	4.2	1.7	1.9	0.8	0.0
100,000 < 200,000	10.9	10.7	7.6	3.7	2.6	0.0	0.0
200,000 < 250,000	1.3	1.3	1.0	0.7	0.4	0.0	0.0
250,000 < 500,000	1.6	1.6	1.3	0.9	0.5	0.0	0.0
at least 500,000	0.3	0.2	0.2	0.2	0.2	0.0	0.0

Statistics of Income 2010: New Jersey Income Tax Returns for 2008

Table 1.15a Income Source by Gross Income Level: Single Filers (Amounts, \$000s)

Gross Income Level	Gross Income	Employee Compensation	Interest	Dividends	Other Income	Retirement Exclusion	Excess Retirement Exclusion
All Returns	62,530,145.8	49,781,983.8	1,879,062.8	1,745,239.4	12,448,713.4	3,823,283.1	498,429.5
Taxable Returns	57,092,904.3	45,234,101.1	1,470,597.8	1,449,793.5	10,665,614.9	1,727,203.0	0.0
at most 10,000	0.0	0.0	0.0	0.0	0.0	0.0	0.0
10,000 < 20,000	3,679,679.1	2,985,361.7	156,977.3	106,764.6	876,806.5	446,231.0	0.0
20,000 < 30,000	4,869,390.1	4,036,461.1	160,525.9	120,244.4	941,714.5	389,555.7	0.0
30,000 < 35,000	2,803,384.0	2,392,045.3	74,680.7	57,461.2	439,154.1	159,957.2	0.0
35,000 < 40,000	2,914,791.8	2,518,797.5	69,437.9	54,198.5	407,669.5	135,311.5	0.0
40,000 < 50,000	5,929,848.5	5,212,181.4	127,209.7	99,432.8	704,645.1	213,620.4	0.0
50,000 < 60,000	5,661,154.6	5,029,036.3	111,875.9	92,238.5	581,895.6	153,891.7	0.0
60,000 < 70,000	4,492,982.7	3,953,503.6	92,460.5	78,664.2	479,182.5	110,828.0	0.0
70,000 < 75,000	1,848,968.0	1,616,657.3	39,774.2	34,251.3	201,083.2	42,798.0	0.0
75,000 < 80,000	1,718,618.1	1,506,401.1	33,865.9	31,679.8	183,265.9	36,594.6	0.0
80,000 < 90,000	2,820,435.3	2,532,080.6	49,860.1	44,393.6	230,024.1	35,923.1	0.0
90,000 < 100,000	2,150,115.2	1,991,614.5	30,134.2	22,355.1	108,109.2	2,097.8	0.0
100,000 < 150,000	6,820,373.7	5,404,560.4	184,875.1	189,569.8	1,041,646.0	277.6	0.0
150,000 < 200,000	2,568,395.4	1,813,431.0	80,732.5	104,890.3	569,397.8	56.3	0.0
200,000 < 250,000	1,368,386.6	903,787.2	44,311.4	56,561.2	363,747.8	21.0	0.0
250,000 < 400,000	2,038,427.0	1,238,483.2	69,459.2	94,017.2	636,482.3	15.0	0.0
400,000 < 500,000	708,457.1	374,786.8	26,199.7	34,798.6	272,693.1	21.0	0.0
500,000 < 1,000,000	1,581,787.9	764,400.3	44,941.6	73,323.7	699,125.3	3.0	0.0
at least 1,000,000	3,117,709.3	960,511.9	73,276.0	154,948.8	1,928,972.6	0.0	0.0
Non-taxable Returns	5,437,241.5	4,547,882.7	408,465.1	295,445.9	1,783,098.4	2,096,080.0	498,429.5
at most 10,000	2,305,064.5	1,766,967.4	322,420.8	215,828.2	1,380,391.3	1,878,972.6	498,429.5
10,000 < 20,000	375,780.8	211,598.0	52,585.4	44,093.1	215,314.8	147,810.4	0.0
20,000 < 35,000	344,660.9	277,384.1	14,512.9	15,474.5	71,630.9	34,341.5	0.0
35,000 < 50,000	420,321.6	381,318.3	6,694.7	7,331.5	40,662.0	15,684.9	0.0
50,000 < 75,000	796,255.7	756,316.2	6,883.6	7,241.8	40,763.2	14,949.3	0.0
75,000 < 100,000	530,478.6	517,773.8	2,371.6	2,402.1	12,246.4	4,315.4	0.0
100,000 < 200,000	519,318.0	500,477.1	2,508.0	2,625.5	13,713.4	6.0	0.0
200,000 < 250,000	52,939.4	51,018.5	75.2	63.8	1,781.9	0.0	0.0
250,000 < 500,000	72,245.2	68,761.5	170.5	185.5	3,127.7	0.0	0.0
at least 500,000	20,176.8	16,267.8	242.4	199.8	3,466.8	0.0	0.0

Statistics of Income 2010: New Jersey Income Tax Returns for 2008

Table 1.21a Other Income Source by Gross Income Level: All Returns (Amounts, \$000s)

Gross Income Level	Net Business Profit	Net Capital Gain	Pension and Annuity		Distributive Shares	S-Corp Income	Rental Income	Excess Net Gambling	Alimony Received	Misc Income
			Total	Net						
All Returns	10,958,661	8,384,991	18,242,614	11,441,231	15,450,729	10,066,874	1,474,857	112,699	497,239	2,467,414
Taxable Returns	9,874,965	8,241,237	14,984,922	10,869,655	15,270,754	9,994,077	1,359,839	96,700	466,055	2,358,710
at most 10,000	0	0	0	0	0	0	0	0	0	0
10,000 < 20,000	155,946	37,172	631,793	222,973	16,361	7,288	15,808	2,966	10,680	30,105
20,000 < 30,000	256,037	55,302	1,462,000	630,469	35,097	19,730	40,080	5,227	23,474	45,414
30,000 < 35,000	147,580	30,653	767,622	371,614	22,472	13,948	21,715	2,833	16,473	25,768
35,000 < 40,000	168,881	33,071	734,524	372,633	26,159	16,916	23,477	3,370	20,392	26,904
40,000 < 50,000	340,975	67,721	1,375,670	736,787	62,305	40,437	47,099	6,152	42,562	52,796
50,000 < 60,000	342,668	72,128	1,222,639	682,246	70,559	46,304	47,915	5,702	43,958	54,748
60,000 < 70,000	333,457	75,145	1,064,608	615,585	77,383	53,320	48,001	5,175	42,253	53,511
70,000 < 75,000	163,095	35,825	486,349	287,290	37,096	31,015	22,738	1,816	19,784	26,277
75,000 < 80,000	159,657	37,722	458,485	273,231	39,138	30,222	21,473	2,299	17,527	25,429
80,000 < 90,000	291,373	52,533	168,120	77,332	76,556	60,943	36,296	3,718	28,239	36,753
90,000 < 100,000	269,365	42,976	15,740	2,123	75,185	63,022	28,982	2,244	23,693	28,517
100,000 < 150,000	1,334,827	390,167	2,832,089	2,832,089	450,829	356,127	174,635	14,722	83,649	213,146
150,000 < 200,000	1,013,986	348,569	1,417,262	1,417,262	458,316	335,273	123,711	6,572	40,094	163,260
200,000 < 250,000	778,600	291,148	729,493	729,493	454,734	301,047	88,859	7,215	19,351	125,453
250,000 < 400,000	1,437,317	623,884	837,096	837,096	1,241,890	720,597	164,737	8,779	22,948	229,011
400,000 < 500,000	529,946	291,414	217,372	217,372	721,530	374,706	67,068	2,069	4,148	111,703
500,000 < 1,000,000	1,122,291	871,250	341,344	341,344	2,508,773	1,324,100	150,921	9,332	3,592	279,672
at least 1,000,000	1,028,964	4,884,557	222,716	222,716	8,896,371	6,199,082	236,324	6,508	3,235	830,244
Non-taxable Returns	1,083,695	143,754	3,257,692	571,576	179,974	72,797	115,018	15,998	31,185	108,704
at most 10,000	265,729	69,674	1,975,382	165,472	11,221	3,739	67,486	8,511	11,388	49,499
10,000 < 20,000	473,784	26,170	955,452	265,887	15,172	6,362	28,035	4,070	10,828	25,464
20,000 < 35,000	271,634	11,151	178,371	67,738	18,759	7,539	8,111	1,806	8,119	13,280
35,000 < 50,000	26,222	6,360	57,438	26,637	4,209	2,540	2,440	217	391	4,687
50,000 < 75,000	8,778	7,349	57,835	24,222	2,886	3,007	3,477	394	217	4,750
75,000 < 100,000	6,324	2,622	16,258	4,663	2,073	2,794	1,132	97	115	2,672
100,000 < 200,000	11,787	5,339	15,157	15,157	8,194	8,910	2,436	320	14	3,598
200,000 < 250,000	3,355	1,577	629	629	5,294	2,716	253	158	112	599
250,000 < 500,000	7,949	3,144	698	698	20,431	11,496	742	393	0	1,722
at least 500,000	8,133	10,369	472	472	91,735	23,693	905	33	0	2,431

Statistics of Income 2010: New Jersey Income Tax Returns for 2008

Table 1.21b Other Income Source by Gross Income Level: All Returns (Returns, 000s)

Gross Income Level	Net Business Profit	Net Capital Gain	Pension and Annuity		Distributive Shares	S-Corp Income	Rental Income	Excess Net Gambling	Alimony Received	Misc Income
			Total	Net						
All Returns	418.0	386.2	798.7	433.2	114.0	75.7	102.1	20.9	22.0	177.5
Taxable Returns	290.3	310.3	534.9	357.0	104.3	71.7	80.0	15.2	18.2	146.4
at most 10,000	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
10,000 < 20,000	17.3	14.7	38.9	21.1	2.4	0.9	2.7	0.9	1.0	6.9
20,000 < 30,000	21.1	18.7	66.7	38.5	3.6	1.8	5.4	1.6	1.8	9.1
30,000 < 35,000	10.8	9.4	32.7	18.0	2.0	1.1	2.8	0.9	1.2	4.9
35,000 < 40,000	11.5	9.4	30.1	16.1	2.0	1.3	2.9	0.9	1.5	4.9
40,000 < 50,000	21.8	19.0	53.9	27.9	4.2	2.7	5.5	1.7	2.7	9.7
50,000 < 60,000	21.0	18.8	45.7	22.9	4.3	2.8	5.2	1.5	2.4	9.5
60,000 < 70,000	18.8	17.1	37.6	18.8	4.2	2.8	4.9	1.2	2.0	8.6
70,000 < 75,000	8.7	8.2	16.5	8.2	1.9	1.5	2.2	0.5	0.8	4.0
75,000 < 80,000	8.4	7.9	15.4	7.6	2.0	1.5	2.1	0.5	0.6	3.9
80,000 < 90,000	14.3	12.5	15.0	2.1	3.2	2.7	3.4	0.7	1.0	6.2
90,000 < 100,000	12.6	11.2	6.7	0.0	2.9	2.6	2.9	0.6	0.7	5.2
100,000 < 150,000	53.6	61.2	89.7	89.7	15.9	12.4	14.0	2.2	1.7	27.1
150,000 < 200,000	27.1	36.0	38.7	38.7	11.1	8.6	8.1	0.9	0.5	14.5
200,000 < 250,000	13.9	20.2	17.4	17.4	7.9	5.9	4.7	0.4	0.2	7.9
250,000 < 400,000	16.3	23.9	17.5	17.5	13.5	9.2	6.1	0.4	0.1	10.4
400,000 < 500,000	4.3	6.3	3.9	3.9	5.1	3.1	1.9	0.1	0.0	3.3
500,000 < 1,000,000	6.2	10.0	5.5	5.5	10.5	6.2	3.1	0.2	0.0	5.9
at least 1,000,000	2.6	5.7	2.9	2.9	7.5	4.5	2.0	0.1	0.0	4.5
Non-taxable Returns	127.8	75.9	263.8	76.2	9.7	4.0	22.1	5.7	3.8	31.2
at most 10,000	62.3	56.9	192.0	41.3	4.9	1.2	14.6	3.4	1.7	20.1
10,000 < 20,000	44.4	10.6	51.4	27.1	2.3	1.0	4.8	1.4	1.2	6.0
20,000 < 35,000	16.5	3.4	10.6	4.4	1.5	0.9	1.7	0.6	0.8	2.5
35,000 < 50,000	1.5	1.1	3.1	1.2	0.3	0.2	0.3	0.1	0.0	0.6
50,000 < 75,000	1.1	1.3	3.8	1.0	0.2	0.2	0.3	0.1	0.0	0.7
75,000 < 100,000	0.7	0.9	1.8	0.2	0.1	0.1	0.1	0.0	0.0	0.5
100,000 < 200,000	0.9	1.2	0.9	0.9	0.2	0.2	0.2	0.0	0.0	0.6
200,000 < 250,000	0.1	0.2	0.1	0.1	0.1	0.1	0.0	0.0	0.0	0.1
250,000 < 500,000	0.1	0.2	0.1	0.1	0.1	0.1	0.0	0.0	0.0	0.1
at least 500,000	0.0	0.1	0.0	0.0	0.1	0.0	0.0	0.0	0.0	0.0

Statistics of Income 2010: New Jersey Income Tax Returns for 2008

Table 1.22a. Other Income by Gross Income Level: At least One Filer 65+ (Amounts, \$000s)

Gross Income Level	Net Profit	Net Gain	Pension and Annuity		Distributive Shares	S-Corp Income	Rental Income	Net Gambling	Alimony Received	Misc Income
			Total	Net						
All Returns	1,202,517.5	2,659,400.6	12,016,081.8	7,037,288.9	1,853,834.5	1,705,303.4	591,050.6	29,796.4	42,020.0	934,820.5
Taxable Returns	1,143,829.0	2,571,264.1	9,240,835.2	6,548,005.2	1,835,329.9	1,698,653.8	509,176.8	21,661.9	33,188.2	882,866.4
at most 10,000	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
10,000 < 20,000	10,676.2	12,968.3	494,821.1	176,744.0	2,242.2	1,009.9	7,249.1	925.6	3,340.3	8,145.5
20,000 < 30,000	34,445.2	30,692.1	1,131,279.7	498,489.6	7,245.2	4,049.3	19,795.6	2,036.7	4,258.4	18,392.5
30,000 < 35,000	20,090.5	17,152.0	567,433.3	285,385.2	5,064.1	2,669.2	10,544.4	923.5	1,980.6	12,025.7
35,000 < 40,000	20,160.9	18,769.3	529,837.9	281,526.9	5,485.1	3,358.0	10,644.9	922.6	1,765.3	11,712.5
40,000 < 50,000	38,773.5	35,738.7	958,114.7	544,725.5	12,488.9	5,822.5	20,031.0	1,862.2	3,617.1	22,297.0
50,000 < 60,000	41,535.0	36,650.4	810,064.4	488,448.8	13,475.6	5,989.3	19,948.9	1,198.7	3,026.1	23,511.9
60,000 < 70,000	38,169.1	37,116.6	669,054.2	423,232.8	13,832.9	6,569.5	18,271.2	1,123.5	2,814.1	20,920.9
70,000 < 75,000	18,494.8	16,270.9	298,136.5	194,700.6	7,074.1	3,960.9	8,540.1	234.1	996.8	9,966.3
75,000 < 80,000	20,416.9	16,828.4	276,855.5	182,653.4	7,722.9	4,124.8	7,307.0	461.9	914.2	9,838.9
80,000 < 90,000	23,972.8	13,004.6	78,442.0	47,853.8	10,574.6	6,434.8	8,021.0	567.6	1,260.6	9,970.4
90,000 < 100,000	16,427.8	5,237.8	3,994.7	1,443.4	7,993.0	5,253.2	4,186.2	211.7	462.0	3,184.4
100,000 < 150,000	153,715.3	158,652.8	1,480,258.7	1,480,258.7	73,819.8	41,825.9	61,001.3	3,988.2	4,420.8	80,865.7
150,000 < 200,000	117,858.9	127,992.6	673,817.0	673,817.0	71,388.6	39,558.6	40,967.9	1,182.4	1,679.9	62,802.7
200,000 < 250,000	89,542.1	104,075.7	342,831.4	342,831.4	70,237.9	34,903.0	28,586.3	1,282.1	589.9	42,729.9
250,000 < 400,000	163,045.2	225,114.0	432,669.3	432,669.3	182,751.3	89,332.1	65,040.7	1,436.0	1,561.7	77,355.3
400,000 < 500,000	51,317.1	99,504.4	128,134.4	128,134.4	87,964.3	50,590.2	24,539.3	108.4	275.0	38,643.8
500,000 < 1,000,000	103,606.3	304,982.4	207,293.0	207,293.0	305,967.8	172,347.3	53,969.1	2,928.8	58.0	90,403.5
at least 1,000,000	181,581.4	1,310,513.1	157,797.5	157,797.5	950,001.5	1,220,855.2	100,532.8	268.1	167.3	340,099.5
Non-taxable Returns	58,688.6	88,136.6	2,775,246.6	489,283.7	18,504.6	6,649.6	81,873.9	8,134.5	8,831.8	51,954.1
at most 10,000	20,876.0	39,189.1	1,717,164.6	139,273.1	2,554.4	871.9	55,352.5	5,744.4	6,927.2	24,843.5
10,000 < 20,000	26,014.3	19,930.9	812,609.0	229,618.6	4,042.5	1,779.5	16,880.7	1,766.1	1,534.3	12,566.2
20,000 < 35,000	8,030.6	8,285.1	151,006.7	61,586.5	1,731.8	656.2	4,347.9	193.6	272.1	5,233.9
35,000 < 50,000	1,324.1	5,075.2	44,360.8	23,961.8	876.7	337.1	1,551.7	17.5	79.0	2,814.5
50,000 < 75,000	361.1	6,172.3	33,683.3	20,481.0	1,069.1	373.0	1,977.0	162.1	5.2	2,974.5
75,000 < 100,000	313.9	1,784.2	5,560.0	3,500.6	346.4	135.4	324.4	1.3	0.0	922.1
100,000 < 200,000	600.8	3,283.9	10,453.1	10,453.1	1,150.3	1,067.8	769.3	0.0	14.0	1,640.0
200,000 < 250,000	234.6	490.5	119.5	119.5	630.6	360.9	4.9	0.0	0.0	88.5
250,000 < 500,000	500.5	1,052.1	148.8	148.8	818.3	505.1	160.2	249.7	0.0	640.7
at least 500,000	432.5	2,873.3	140.8	140.8	5,284.5	562.8	505.3	0.0	0.0	230.0

Statistics of Income 2010: New Jersey Income Tax Returns for 2008

Table 1.23a Other Income Source by Gross Income Level: All Filers <65 (Amounts, \$000s)

Gross Income Level	Net Business Profit	Net Capital Gain	Pension and Annuity		Distributive Shares	S-Corp Income	Rental Income	Excess Net Gambling	Alimony Received	Misc Income
			Total	Net						
All Returns	9,756,143.0	5,725,590.9	6,226,532.7	4,403,942.5	13,596,894.1	8,361,571.0	883,806.5	82,902.1	455,219.4	1,532,593.7
Taxable Returns	8,731,136.4	5,669,973.0	5,744,087.1	4,321,649.8	13,435,424.3	8,295,423.3	850,661.9	75,038.2	432,866.3	1,475,844.0
at most 10,000	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
10,000 < 20,000	145,269.9	24,203.8	136,972.3	46,229.1	14,118.7	6,277.9	8,558.5	2,040.4	7,339.5	21,959.3
20,000 < 30,000	221,591.8	24,610.0	330,720.5	131,979.8	27,852.0	15,681.1	20,284.6	3,190.5	19,215.7	27,021.9
30,000 < 35,000	127,489.3	13,500.8	200,189.2	86,228.6	17,408.3	11,278.8	11,170.7	1,909.3	14,492.9	13,742.2
35,000 < 40,000	148,720.4	14,301.4	204,686.5	91,106.2	20,673.7	13,558.1	12,831.9	2,447.7	18,626.3	15,191.6
40,000 < 50,000	302,201.9	31,981.9	417,555.1	192,061.1	49,815.7	34,614.3	27,068.5	4,289.6	38,945.4	30,498.9
50,000 < 60,000	301,132.9	35,477.7	412,574.4	193,797.1	57,083.6	40,314.6	27,966.4	4,503.7	40,931.9	31,235.7
60,000 < 70,000	295,287.9	38,027.9	395,553.5	192,352.6	63,549.7	46,750.9	29,729.5	4,052.0	39,439.1	32,590.5
70,000 < 75,000	144,599.9	19,554.0	188,212.5	92,589.3	30,022.4	27,054.0	14,197.7	1,582.1	18,787.2	16,311.1
75,000 < 80,000	139,240.2	20,893.6	181,629.1	90,577.3	31,415.2	26,097.3	14,166.3	1,837.3	16,612.6	15,590.2
80,000 < 90,000	267,400.2	39,528.7	89,678.4	29,478.2	65,981.4	54,508.2	28,275.3	3,150.1	26,978.8	26,782.5
90,000 < 100,000	252,937.4	37,738.6	11,745.0	679.9	67,191.6	57,768.9	24,795.4	2,032.4	23,231.3	25,333.0
100,000 < 150,000	1,181,111.8	231,514.1	1,351,830.3	1,351,830.3	377,009.2	314,301.0	113,633.5	10,733.4	79,228.3	132,280.2
150,000 < 200,000	896,127.0	220,576.8	743,444.7	743,444.7	386,927.2	295,714.6	82,743.2	5,389.7	38,414.2	100,457.3
200,000 < 250,000	689,057.6	187,072.8	386,662.1	386,662.1	384,496.5	266,144.1	60,273.2	5,932.9	18,761.1	82,723.0
250,000 < 500,000	1,274,271.8	398,770.5	404,426.5	404,426.5	1,059,138.6	631,265.2	99,695.8	7,343.0	21,386.5	151,655.8
500,000 < 1,000,000	478,629.3	191,909.4	89,237.7	89,237.7	633,565.8	324,115.7	42,528.3	1,960.4	3,873.4	73,058.7
1,000,000 < 3,000,000	1,018,684.3	566,267.1	134,050.5	134,050.5	2,202,805.5	1,151,752.5	96,952.2	6,403.7	3,534.1	189,268.0
at least 3,000,000	847,382.9	3,574,044.1	64,918.8	64,918.8	7,946,369.3	4,978,226.4	135,791.0	6,239.9	3,068.1	490,144.1
Non-taxable Returns	1,025,006.6	55,617.8	482,445.5	82,292.7	161,469.9	66,147.7	33,144.6	7,863.9	22,353.1	56,749.7
at most 10,000	244,853.0	30,485.2	258,217.5	26,199.0	8,666.3	2,867.3	12,133.7	2,766.2	4,460.6	24,655.8
10,000 < 20,000	447,770.2	6,238.8	142,842.6	36,268.5	11,129.1	4,582.4	11,154.7	2,303.6	9,293.5	12,897.7
20,000 < 35,000	263,603.8	2,866.2	27,364.4	6,151.2	17,027.4	6,883.3	3,763.6	1,612.8	7,847.3	8,046.1
35,000 < 50,000	24,897.8	1,284.9	13,077.1	2,675.7	3,332.1	2,202.7	887.9	199.6	312.3	1,872.6
50,000 < 75,000	8,416.7	1,176.9	24,151.6	3,741.0	1,817.1	2,634.4	1,499.7	232.0	211.8	1,775.9
75,000 < 100,000	6,009.9	838.2	10,697.7	1,162.7	1,727.1	2,658.7	808.0	96.0	115.1	1,749.8
100,000 < 200,000	11,186.6	2,054.7	4,703.9	4,703.9	7,044.2	7,842.4	1,666.6	320.1	0.0	1,958.2
200,000 < 250,000	3,120.2	1,086.2	509.5	509.5	4,663.0	2,355.4	248.0	157.6	112.3	510.8
250,000 < 500,000	7,448.3	2,091.5	549.7	549.7	19,613.1	10,991.2	582.3	143.1	0.0	1,081.6
at least 500,000	7,700.0	7,495.2	331.6	331.6	86,450.4	23,129.9	400.1	33.0	0.0	2,201.2

Statistics of Income 2010: New Jersey Income Tax Returns for 2008

Table 1.23b Other Income by Gross Income Level: All Filers <65 (Returns, 000s)

Gross Income Level	Net Profit	Net Gain	Pension and Annuity		Distributive Shares	S-Corp Income	Rental Income	Net Gambling	Alimony Received	Misc Income
			Total	Net						
All Returns	374.4	278.2	337.1	183.3	89.2	65.6	65.5	15.0	19.3	130.1
Taxable Returns	258.3	237.1	285.0	171.5	82.9	62.4	57.7	12.1	16.6	112.4
at most 10,000	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
10,000 < 20,000	16.0	9.5	11.7	4.3	1.8	0.8	1.5	0.6	0.7	5.2
20,000 < 30,000	17.6	9.0	21.8	8.2	2.3	1.4	2.8	1.0	1.4	5.5
30,000 < 35,000	9.1	4.8	13.0	4.5	1.2	0.9	1.6	0.6	1.1	3.0
35,000 < 40,000	9.8	5.1	13.0	4.3	1.3	1.0	1.8	0.7	1.3	3.2
40,000 < 50,000	18.9	11.5	25.5	8.4	2.8	2.3	3.5	1.3	2.5	6.7
50,000 < 60,000	18.4	12.6	23.9	7.9	3.0	2.4	3.5	1.2	2.2	6.8
60,000 < 70,000	16.7	12.2	21.2	7.4	3.1	2.4	3.5	1.0	1.9	6.4
70,000 < 75,000	7.8	6.1	9.7	3.4	1.4	1.3	1.6	0.4	0.7	3.0
75,000 < 80,000	7.4	6.0	9.3	3.3	1.5	1.3	1.6	0.4	0.6	3.0
80,000 < 90,000	13.5	11.1	11.4	1.0	2.8	2.5	2.9	0.6	0.9	5.4
90,000 < 100,000	12.0	10.5	5.7	0.0	2.6	2.4	2.6	0.5	0.6	4.8
100,000 < 150,000	48.3	50.3	60.2	60.2	12.5	11.0	10.7	1.9	1.6	21.8
150,000 < 200,000	24.4	31.1	27.3	27.3	9.1	7.7	6.3	0.8	0.5	11.8
200,000 < 250,000	12.5	17.7	12.2	12.2	6.4	5.2	3.7	0.4	0.2	6.4
250,000 < 400,000	14.4	20.7	11.6	11.6	11.2	8.0	4.7	0.4	0.1	8.4
400,000 < 500,000	3.8	5.5	2.5	2.5	4.3	2.7	1.4	0.1	0.0	2.6
500,000 < 1,000,000	5.4	8.6	3.4	3.4	9.1	5.3	2.4	0.1	0.0	4.8
at least 1,000,000	2.2	4.8	1.6	1.6	6.5	3.7	1.5	0.1	0.0	3.6
Non-taxable Returns	116.1	41.1	52.1	11.8	6.3	3.2	7.8	2.9	2.7	17.7
at most 10,000	55.2	32.7	29.3	6.0	3.1	0.9	3.4	1.3	0.8	10.9
10,000 < 20,000	40.8	2.8	11.7	3.7	1.3	0.7	2.4	0.9	1.0	3.0
20,000 < 35,000	15.8	1.6	4.4	0.5	1.2	0.8	1.2	0.5	0.8	1.8
35,000 < 50,000	1.5	0.6	1.6	0.2	0.2	0.2	0.2	0.1	0.0	0.4
50,000 < 75,000	1.0	1.0	2.8	0.4	0.1	0.1	0.2	0.1	0.0	0.5
75,000 < 100,000	0.7	0.8	1.5	0.1	0.1	0.1	0.1	0.0	0.0	0.4
100,000 < 200,000	0.9	1.1	0.7	0.7	0.2	0.2	0.2	0.0	0.0	0.5
200,000 < 250,000	0.1	0.2	0.0	0.0	0.1	0.1	0.0	0.0	0.0	0.1
250,000 < 500,000	0.1	0.2	0.1	0.1	0.1	0.1	0.0	0.0	0.0	0.1
at least 500,000	0.0	0.1	0.0	0.0	0.1	0.0	0.0	0.0	0.0	0.0

Statistics of Income 2010: New Jersey Income Tax Returns for 2008

Table 1.24a Other Income Source by Gross Income Level: Married Filing Joint (Amounts, \$000s)

Gross Income Level	Net Profit	Net Gain	Pension and Annuity		Distributive Shares	S-Corp Income	Rental Income	Net Gambling	Alimony Received	Miscellaneous Income
			Total	Net						
All Returns	8,270,558.4	6,500,023.8	11,541,534.1	7,916,451.4	13,257,868.4	8,577,118.7	1,080,555.6	60,354.6	5,310.0	1,493,586.3
Taxable Returns	7,782,915.4	6,441,404.2	9,862,298.3	7,598,720.5	13,121,275.8	8,519,458.1	1,016,584.5	53,236.5	5,137.3	1,457,004.0
at most 10,000	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
10,000 < 20,000	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
20,000 < 30,000	85,337.3	16,512.8	696,562.5	272,039.7	11,357.5	7,290.3	18,476.8	1,581.4	29.3	9,252.6
30,000 < 35,000	65,927.4	11,557.2	398,853.3	178,986.9	10,011.6	6,272.5	11,673.4	1,050.1	45.3	7,202.4
35,000 < 40,000	89,711.6	12,925.9	402,764.6	191,732.3	13,479.5	8,590.4	12,560.0	1,409.4	26.3	7,445.2
40,000 < 50,000	203,149.5	28,870.9	800,377.6	407,893.7	37,432.0	23,700.1	28,634.0	2,639.8	117.2	16,997.9
50,000 < 60,000	217,511.5	32,920.9	774,718.5	418,266.1	44,077.3	29,139.2	29,946.8	2,594.8	107.1	21,078.3
60,000 < 70,000	226,393.1	35,977.0	717,318.9	400,808.5	52,407.5	35,847.2	32,106.7	2,660.4	211.2	22,141.4
70,000 < 75,000	116,787.7	18,360.2	344,837.0	197,792.7	27,311.1	21,624.6	16,041.5	834.2	60.1	12,193.7
75,000 < 80,000	115,874.6	19,825.0	333,153.7	192,679.5	28,184.6	21,446.8	15,480.8	1,191.0	83.2	12,378.1
80,000 < 90,000	215,348.6	24,213.7	45,390.4	579.1	56,847.4	43,319.8	25,791.7	1,730.4	178.9	17,878.8
90,000 < 100,000	202,840.4	24,602.1	11,830.3	1,450.5	55,491.0	47,765.5	22,412.3	1,273.6	144.6	17,782.1
100,000 < 150,000	1,083,962.9	246,862.5	2,210,544.8	2,210,544.8	354,780.0	284,229.1	137,274.8	9,397.8	1,053.2	123,602.8
150,000 < 200,000	862,792.0	244,551.7	1,163,922.6	1,163,922.6	382,506.8	279,239.7	98,386.7	5,289.2	999.8	103,976.3
200,000 < 250,000	671,512.2	211,705.2	611,912.5	611,912.5	389,519.0	253,122.0	71,421.1	4,560.4	545.0	81,613.0
250,000 < 400,000	1,274,069.9	467,882.7	702,684.5	702,684.5	1,092,273.8	611,834.9	132,119.7	5,810.0	925.9	154,081.3
400,000 < 500,000	468,755.2	220,651.1	177,217.6	177,217.6	640,184.2	317,236.0	56,577.6	501.2	140.0	75,239.8
500,000 < 1,000,000	996,413.7	688,529.1	288,646.0	288,646.0	2,242,324.1	1,137,328.4	122,828.8	5,475.9	253.1	182,365.9
at least 1,000,000	886,527.9	4,135,456.2	181,563.5	181,563.5	7,683,088.6	5,391,471.6	184,851.9	5,236.9	217.3	591,774.3
Non-taxable Returns	487,643.0	58,619.6	1,679,235.8	317,730.8	136,592.5	57,660.6	63,971.1	7,118.2	172.7	36,582.4
at most 10,000	41,278.8	14,749.1	784,919.2	54,524.9	2,353.8	933.0	29,824.4	3,020.7	34.1	9,490.8
10,000 < 20,000	191,351.7	15,762.3	708,813.8	189,866.4	10,801.5	4,601.7	20,298.5	2,438.2	54.2	11,532.0
20,000 < 35,000	197,917.1	5,486.0	117,469.5	41,394.2	15,145.3	5,857.2	6,014.5	972.6	64.1	6,803.9
35,000 < 50,000	22,290.5	2,275.5	25,803.2	10,840.5	3,202.3	1,957.7	1,509.6	91.6	19.5	1,207.5
50,000 < 75,000	5,863.4	1,990.8	25,124.2	9,437.2	1,604.6	1,904.4	1,899.0	116.7	0.8	1,128.6
75,000 < 100,000	4,419.2	815.4	6,278.6	840.3	1,809.1	2,176.7	818.6	74.6	0.0	1,411.4
100,000 < 200,000	9,007.8	2,790.5	9,195.4	9,195.4	5,986.6	7,087.5	1,975.0	121.1	0.0	1,595.3
200,000 < 250,000	2,708.1	1,563.4	555.5	555.5	4,860.2	2,290.1	249.8	157.6	0.0	369.1
250,000 < 500,000	5,749.7	2,840.2	622.0	622.0	18,445.0	9,669.1	589.4	125.1	0.0	1,150.3
at least 500,000	7,056.7	10,346.4	454.5	454.5	72,384.1	21,183.1	792.2	0.0	0.0	1,893.7

Statistics of Income 2010: New Jersey Income Tax Returns for 2008

Table 1.24b Other Income by Gross Income Level: Married Filing Joint (Returns, 000s)

Gross Income Level	Net Profit	Net Gain	Pension and Annuity Total	Net	Distributive Shares	S-Corp Income	Rental Income	Net Gambling	Alimony Received	Misc Income
All Returns	246.5	215.6	421.1	270.2	84.5	59.8	67.1	10.9	0.4	101.7
Taxable Returns	203.4	195.6	315.7	233.3	79.9	57.3	56.5	8.4	0.4	91.8
at most 10,000	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
10,000 < 20,000	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
20,000 < 30,000	7.6	5.6	27.3	16.9	1.3	0.7	2.4	0.5	0.0	2.5
30,000 < 35,000	5.0	3.3	14.5	8.8	0.9	0.5	1.5	0.3	0.0	1.6
35,000 < 40,000	6.2	3.6	14.2	8.4	1.0	0.7	1.6	0.4	0.0	1.7
40,000 < 50,000	13.0	7.5	27.3	15.5	2.4	1.7	3.2	0.7	0.0	3.9
50,000 < 60,000	13.3	8.1	25.6	13.8	2.6	1.9	3.1	0.7	0.0	4.2
60,000 < 70,000	13.0	8.4	23.6	12.1	2.7	2.0	3.2	0.6	0.0	4.4
70,000 < 75,000	6.4	4.4	11.1	5.6	1.3	1.1	1.5	0.3	0.0	2.4
75,000 < 80,000	6.4	4.6	10.7	5.3	1.4	1.1	1.5	0.3	0.0	2.4
80,000 < 90,000	11.1	6.9	9.3	0.0	2.3	2.0	2.4	0.4	0.0	3.9
90,000 < 100,000	10.2	7.2	5.1	0.0	2.2	2.1	2.2	0.4	0.0	3.7
100,000 < 150,000	46.7	46.6	71.9	71.9	12.7	10.4	11.3	1.7	0.1	21.2
150,000 < 200,000	24.7	30.9	33.5	33.5	9.5	7.5	6.9	0.8	0.1	12.2
200,000 < 250,000	12.8	17.9	15.4	15.4	6.9	5.2	4.1	0.4	0.0	6.8
250,000 < 400,000	15.1	21.1	15.4	15.4	12.0	8.1	5.4	0.4	0.0	9.0
400,000 < 500,000	3.9	5.6	3.4	3.4	4.6	2.8	1.7	0.1	0.0	2.9
500,000 < 1,000,000	5.7	8.9	4.9	4.9	9.5	5.5	2.8	0.1	0.0	5.1
at least 1,000,000	2.4	5.1	2.5	2.5	6.8	3.9	1.7	0.1	0.0	4.0
Non-taxable Returns	43.2	20.0	105.4	36.8	4.6	2.5	10.6	2.5	0.0	9.9
at most 10,000	9.9	8.7	61.3	13.3	1.1	0.3	5.6	1.2	0.0	4.1
10,000 < 20,000	18.3	6.7	34.1	19.0	1.6	0.7	3.2	0.9	0.0	3.2
20,000 < 35,000	11.8	2.0	5.8	2.8	1.1	0.7	1.2	0.3	0.0	1.3
35,000 < 50,000	1.1	0.4	1.2	0.5	0.2	0.2	0.2	0.0	0.0	0.2
50,000 < 75,000	0.6	0.4	1.4	0.4	0.1	0.1	0.1	0.0	0.0	0.3
75,000 < 100,000	0.5	0.4	0.8	0.1	0.1	0.1	0.1	0.0	0.0	0.3
100,000 < 200,000	0.7	0.8	0.6	0.6	0.2	0.2	0.2	0.0	0.0	0.4
200,000 < 250,000	0.1	0.1	0.1	0.1	0.1	0.1	0.0	0.0	0.0	0.1
250,000 < 500,000	0.1	0.2	0.1	0.1	0.1	0.1	0.0	0.0	0.0	0.1
at least 500,000	0.0	0.1	0.0	0.0	0.1	0.0	0.0	0.0	0.0	0.0

Statistics of Income 2010: New Jersey Income Tax Returns for 2008

Table 1.25a. Other Income Source by Gross Income Level: Single Filers (Amounts, \$000s)

Gross Income Level	Net Business Profit	Net Capital Gain	Pension and Annuity		Distributive Shares	S-Corp Income	Rental Income	Excess Net Gambling	Alimony Received	Misc Income
			Total	Net						
All Returns	1,675,986.7	1,551,183.7	5,695,349.2	2,942,871.8	1,226,401.9	985,257.9	312,819.1	35,295.8	192,347.6	774,071.6
Taxable Returns	1,493,945.7	1,471,184.7	4,320,610.7	2,734,208.2	1,210,296.5	976,250.8	270,083.6	29,592.1	178,771.0	714,880.1
at most 10,000	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
10,000 < 20,000	143,858.6	36,483.4	616,384.3	215,750.7	15,676.2	6,811.0	14,956.6	2,829.6	10,398.6	29,408.0
20,000 < 30,000	137,655.2	35,891.6	669,377.4	313,932.4	20,437.0	10,363.6	17,599.5	2,827.0	14,444.5	33,118.6
30,000 < 35,000	59,466.1	16,798.4	313,704.9	165,846.3	10,265.6	5,764.0	7,910.8	1,250.1	7,753.4	16,240.9
35,000 < 40,000	55,841.0	18,046.5	281,637.9	156,193.0	10,316.1	6,411.1	8,315.8	1,396.0	8,851.8	16,853.3
40,000 < 50,000	95,901.7	34,283.2	478,629.4	278,880.2	19,507.6	11,917.3	14,356.1	2,362.9	17,746.6	29,940.1
50,000 < 60,000	88,800.2	33,617.6	365,393.8	221,375.6	21,204.9	11,992.5	13,630.8	2,066.9	17,037.3	28,151.7
60,000 < 70,000	74,999.1	33,588.7	282,966.8	179,607.9	19,808.6	12,154.9	12,164.3	1,786.1	15,610.2	26,103.8
70,000 < 75,000	31,279.7	14,877.3	115,444.8	75,493.1	7,459.6	6,728.8	4,923.6	661.5	7,574.5	12,133.2
75,000 < 80,000	30,257.4	14,860.0	101,352.9	67,005.3	7,943.4	5,892.5	4,525.2	913.7	6,293.8	11,227.1
80,000 < 90,000	52,100.0	22,309.0	94,055.3	60,468.6	15,287.3	11,968.1	7,756.8	1,558.6	9,978.9	15,010.1
90,000 < 100,000	45,291.5	13,844.0	2,556.5	548.6	15,214.3	10,906.4	4,685.8	648.1	7,278.9	7,683.7
100,000 < 150,000	172,600.0	117,824.7	493,376.3	493,376.3	71,092.2	48,886.2	29,544.8	3,770.1	27,846.3	76,705.3
150,000 < 200,000	103,107.6	85,359.3	200,628.0	200,628.0	58,041.7	37,515.1	20,148.8	1,102.8	12,615.5	50,878.9
200,000 < 250,000	70,049.1	66,946.2	93,116.3	93,116.3	43,972.9	32,444.1	13,853.5	2,325.8	4,362.2	36,677.7
250,000 < 500,000	110,774.0	127,296.2	107,576.6	107,576.6	111,060.5	77,755.6	27,245.2	1,991.3	9,243.2	63,539.7
500,000 < 1,000,000	43,130.9	57,495.5	33,738.2	33,738.2	60,556.8	37,379.3	8,285.7	709.1	787.9	30,609.8
1,000,000 < 3,000,000	86,015.2	150,664.0	43,415.3	43,415.3	182,677.4	137,097.9	23,603.8	1,297.4	406.9	73,947.3
at least 3,000,000	92,818.4	590,999.2	27,255.8	27,255.8	519,774.3	504,262.2	36,576.4	94.9	540.5	156,650.8
Non-taxable Returns	182,041.1	79,999.0	1,374,738.5	208,663.6	16,105.4	9,007.1	42,735.6	5,703.7	13,576.6	59,191.5
at most 10,000	139,564.3	53,090.5	1,091,699.1	98,554.0	8,031.7	2,413.7	34,282.9	4,805.6	9,732.6	36,770.7
10,000 < 20,000	25,871.7	8,521.1	164,459.3	49,490.8	1,494.5	567.9	4,127.8	359.0	2,569.5	7,343.9
20,000 < 35,000	7,404.1	5,006.5	51,494.1	24,031.2	1,069.3	460.7	1,265.3	149.1	725.5	4,056.2
35,000 < 50,000	2,514.5	3,939.5	28,393.9	14,965.8	909.5	466.1	805.6	111.8	162.4	3,358.9
50,000 < 75,000	1,976.3	5,117.2	26,477.9	13,362.6	1,080.0	897.8	1,443.5	233.2	158.7	3,378.7
75,000 < 100,000	1,330.3	1,563.2	7,218.8	3,263.7	252.4	394.3	241.6	7.6	101.6	1,136.7
100,000 < 200,000	1,723.9	2,452.1	4,919.1	4,919.1	1,314.1	1,033.6	340.6	37.4	14.0	1,878.5
200,000 < 250,000	632.8	7.3	0.5	0.5	427.3	372.5	3.2	0.0	112.3	226.0
250,000 < 500,000	914.8	284.3	57.9	57.9	350.8	845.1	153.1	0.0	0.0	521.7
at least 500,000	108.3	17.2	18.0	18.0	1,175.8	1,555.4	72.0	0.0	0.0	520.1

Statistics of Income 2010: New Jersey Income Tax Returns for 2008

Table 2.1 Number of Exemptions by Filing Status

Exemptions	All Filers	Married, Filing:		Single	Head of Household	Surviving Spouse
		Jointly	Separately			
Regular	3,973,813	1,519,210	68,684	1,787,399	595,856	2,664
Aged	598,000	291,795	7,190	280,722	18,028	265
Blind or Disabled	95,533	58,226	1,128	31,443	4,670	66
Dependent Children	1,398,853	837,134	15,804	45,104	498,213	2,598
Other Dependents	159,086	57,367	2,025	12,085	87,499	110
Dependent College Student	196,257	142,974	1,788	3,186	47,668	641
Total	6,421,542	2,906,706	96,619	2,159,939	1,251,934	6,344

Percent of Total Exemptions by Filing Status

Exemptions	All Filers	Married, Filing: Jointly	Married, Filing: Separately	Single	Head of Household	Surviving Spouse
Regular	52.2%	28.8%	0.6%	17.1%	5.6%	0.0%
Aged	7.5%	4.6%	0.1%	2.6%	0.2%	0.0%
Blind or Disabled	0.9%	0.6%	0.0%	0.3%	0.0%	0.0%
Dependent Children	34.6%	22.9%	0.3%	0.7%	10.6%	0.1%
Other Dependents	2.8%	1.0%	0.0%	0.2%	1.5%	0.0%
Dependent College Student	2.1%	1.5%	0.0%	0.0%	0.5%	0.0%
Total	100.0%	59.4%	1.1%	21.0%	18.4%	0.1%

Statistics of Income 2010: New Jersey Income Tax Returns for 2008

Table 2.11a Exemptions and Deductions by Gross Income Level: All Returns

Gross Income Level	Exemption Amounts \$000s						Deduction Amount \$000s			
	Regular	Aged	Blind or Disabled	Dependent Children	College Student	Other Dependents	Medical Expenses	Alimony Paid	Qualified Conservation	Health Enter-prize Zone
All Returns	5,494,050.0	802,456.0	99,492.0	3,662,697.0	231,409.0	306,700.5	6,613,181.6	520,360.1	12,613.5	2,971.9
Taxable Returns	4,027,602.0	437,938.0	47,740.0	2,713,554.0	201,249.0	228,406.5	5,215,140.6	496,838.8	10,043.1	2,845.1
at most 10,000	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
10,000 < 20,000	257,198.0	35,133.0	3,278.0	5,745.0	195.0	2,829.0	186,029.4	1,394.3	41.9	2.7
20,000 < 30,000	357,330.0	75,311.0	7,166.0	103,114.5	3,523.0	28,185.0	440,531.1	3,898.3	135.5	1.5
30,000 < 35,000	196,451.0	33,873.0	3,763.0	101,764.5	4,472.0	17,152.5	253,384.4	2,890.2	97.2	0.0
35,000 < 40,000	194,828.0	29,890.0	3,587.0	120,627.0	5,826.0	16,422.0	255,692.8	4,022.2	97.6	16.6
40,000 < 50,000	356,724.0	50,209.0	6,240.0	215,581.5	11,878.0	27,789.0	496,077.0	9,105.1	138.5	20.5
50,000 < 60,000	317,955.0	39,364.0	5,287.0	193,945.5	12,071.0	22,642.5	451,647.9	12,165.9	209.6	0.0
60,000 < 70,000	269,448.0	29,467.0	4,116.0	174,612.0	11,757.0	17,074.5	387,181.1	14,397.4	169.1	0.0
70,000 < 75,000	121,338.0	12,321.0	1,610.0	83,247.0	5,881.0	7,359.0	175,259.1	7,817.5	90.6	0.0
75,000 < 80,000	116,349.0	11,099.0	1,456.0	81,766.5	6,010.0	6,730.5	164,811.5	7,430.8	78.8	3.5
80,000 < 90,000	193,509.0	8,080.0	1,849.0	153,225.0	11,271.0	11,161.5	233,280.8	14,498.0	168.6	4.4
90,000 < 100,000	167,676.0	4,411.0	1,229.0	140,697.0	10,627.0	9,102.0	187,648.1	15,069.6	106.9	0.0
100,000 < 150,000	709,394.0	53,557.0	5,262.0	593,541.0	51,328.0	32,743.5	935,474.1	80,474.8	785.6	27.6
150,000 < 200,000	331,288.0	21,515.0	1,502.0	302,050.5	29,004.0	15,246.0	410,853.6	54,185.2	713.2	65.3
200,000 < 250,000	152,821.0	10,185.0	555.0	145,075.5	13,384.0	6,193.5	196,303.7	41,338.8	512.8	415.0
250,000 < 400,000	158,273.0	12,237.0	505.0	157,077.0	13,354.0	5,332.5	224,120.6	76,810.6	913.7	896.6
400,000 < 500,000	38,495.0	3,215.0	115.0	40,465.5	3,178.0	870.0	60,513.8	28,681.2	470.6	144.3
500,000 < 1,000,000	58,147.0	4,950.0	156.0	65,071.5	4,978.0	1,098.0	100,182.1	64,273.3	1,247.2	5.1
at least 1,000,000	30,378.0	3,121.0	64.0	35,947.5	2,512.0	475.5	56,149.5	58,385.6	4,065.7	1,241.9
Non-Taxable Returns	1,466,448.0	364,518.0	51,752.0	949,143.0	30,160.0	78,294.0	1,398,041.0	23,521.3	2,570.4	126.9
at most 10,000	879,139.0	271,203.0	38,438.0	196,359.0	5,571.0	18,823.5	435,692.2	3,361.9	55.6	37.2
10,000 < 20,000	311,988.0	75,413.0	9,173.0	373,107.0	9,752.0	33,385.5	322,614.8	3,536.3	81.3	0.8
20,000 < 35,000	159,720.0	11,874.0	2,629.0	288,693.0	10,498.0	16,186.5	311,865.1	5,421.2	137.4	61.6
35,000 < 50,000	25,252.0	2,743.0	566.0	19,081.5	977.0	2,113.5	121,203.4	2,114.8	136.9	27.2
50,000 < 75,000	32,921.0	2,007.0	513.0	20,112.0	994.0	3,169.5	119,353.3	1,941.7	19.4	0.0
75,000 < 100,000	22,397.0	578.0	239.0	17,469.0	884.0	2,166.0	31,331.1	1,455.8	9.6	0.0
100,000 < 200,000	27,850.0	596.0	186.0	25,977.0	1,164.0	2,112.0	47,295.5	2,335.5	380.1	0.0
200,000 < 250,000	3,031.0	37.0	4.0	3,255.0	117.0	180.0	3,192.4	1,367.0	0.0	0.0
250,000 < 500,000	3,558.0	42.0	2.0	4,300.5	162.0	138.0	3,182.0	1,436.4	0.0	0.0
at least 500,000	592.0	25.0	2.0	789.0	41.0	19.5	2,311.1	550.7	1,750.0	0.0

Statistics of Income 2010: New Jersey Income Tax Returns for 2008

Table 2.11b Exemptions and Deductions by Gross Income Level: All Returns (Returns, 000s)

Gross Income Level	Returns with Exemptions						Returns with Deductions			
	Regular	Aged	Blind or Disabled	Dependent Children	College Student	Other Dependents	Medical Expenses	Alimony Paid	Qualified Conservation	Health Enterprise Zone
All Returns	3,973.8	598.0	95.5	1,398.9	196.3	159.1	1,223.1	25.0	1.3	0.1
Taxable Returns	2,753.8	324.1	46.7	1,017.7	170.1	117.4	1,050.2	23.3	1.1	0.1
at most 10,000	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
10,000 < 20,000	257.0	35.1	3.3	2.7	0.2	1.5	69.3	0.3	0.1	0.0
20,000 < 30,000	302.0	55.9	6.9	47.2	3.2	13.6	115.6	0.7	0.1	0.0
30,000 < 35,000	162.2	24.8	3.6	45.4	4.1	8.7	63.8	0.4	0.1	0.0
35,000 < 40,000	156.2	21.7	3.5	48.9	5.2	8.5	62.9	0.5	0.1	0.0
40,000 < 50,000	276.3	36.2	6.1	86.9	10.4	14.6	116.8	1.2	0.1	0.0
50,000 < 60,000	234.6	28.1	5.2	77.3	10.5	12.0	100.7	1.4	0.1	0.0
60,000 < 70,000	185.5	20.9	4.0	68.2	10.2	9.1	81.2	1.5	0.1	0.0
70,000 < 75,000	79.4	8.6	1.6	31.9	5.1	3.9	35.3	0.8	0.0	0.0
75,000 < 80,000	74.5	7.8	1.4	31.2	5.1	3.6	32.8	0.7	0.0	0.0
80,000 < 90,000	121.5	6.6	1.8	57.6	9.6	5.9	50.2	1.3	0.1	0.0
90,000 < 100,000	100.8	3.5	1.2	52.2	9.0	4.8	40.5	1.2	0.0	0.0
100,000 < 150,000	396.1	37.2	5.1	214.8	43.0	16.9	161.8	5.1	0.2	0.0
150,000 < 200,000	176.2	14.9	1.5	106.8	23.9	7.5	59.9	2.6	0.1	0.0
200,000 < 250,000	80.7	7.0	0.5	50.3	10.9	3.0	23.6	1.5	0.0	0.0
250,000 < 400,000	83.7	8.3	0.5	52.6	10.9	2.6	21.2	2.0	0.0	0.0
400,000 < 500,000	20.3	2.2	0.1	13.1	2.6	0.4	4.6	0.5	0.0	0.0
500,000 < 1,000,000	30.7	3.3	0.2	20.2	4.0	0.6	6.7	1.0	0.0	0.0
at least 1,000,000	16.0	2.1	0.1	10.5	2.0	0.2	3.3	0.6	0.0	0.0
Non-Taxable Returns	1,220.0	273.9	48.9	381.1	26.2	41.6	172.8	1.7	0.2	0.0
at most 10,000	783.1	212.9	36.3	90.2	5.0	10.7	80.1	0.5	0.0	0.0
10,000 < 20,000	232.1	48.3	8.6	152.2	8.6	17.2	36.4	0.4	0.0	0.0
20,000 < 35,000	122.4	8.0	2.5	105.0	8.9	8.6	34.0	0.4	0.0	0.0
35,000 < 50,000	19.6	2.1	0.5	6.7	0.8	1.1	6.8	0.1	0.0	0.0
50,000 < 75,000	25.9	1.6	0.5	8.2	0.9	1.7	7.4	0.1	0.0	0.0
75,000 < 100,000	16.0	0.5	0.2	6.7	0.8	1.1	4.1	0.1	0.0	0.0
100,000 < 200,000	17.0	0.4	0.2	9.4	1.0	1.1	3.6	0.1	0.0	0.0
200,000 < 250,000	1.7	0.0	0.0	1.1	0.1	0.1	0.2	0.0	0.0	0.0
250,000 < 500,000	1.9	0.0	0.0	1.4	0.1	0.1	0.2	0.0	0.0	0.0
at least 500,000	0.3	0.0	0.0	0.2	0.0	0.0	0.1	0.0	0.0	0.0

Statistics of Income 2010: New Jersey Income Tax Returns for 2008

Table 2.12a Exemptions & Deductions By Gross Income Level: At Least One Filer 65+

Gross Income Level	Exemption Amount \$000s						Deduction Amount \$000s			
	Regular	Aged	Blind or Disabled	Dependent Children	College Student	Other Dependents	Medical Expenses	Alimony Paid	Qualified Conservation	Health Enterprise Zone
All Returns	889,755.0	802,456.0	37,216.0	49,351.5	4,609.0	16,624.5	2,643,843.1	53,865.6	3,867.2	86.6
Taxable Returns	505,821.0	437,938.0	14,792.0	29,733.0	3,714.0	10,528.5	1,644,645.1	47,943.6	3,658.4	20.4
at most 10,000	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
10,000 < 20,000	35,141.0	35,133.0	1,105.0	162.0	3.0	150.0	93,984.4	594.3	5.8	1.2
20,000 < 30,000	81,895.0	75,311.0	3,140.0	3,424.5	216.0	1,615.5	242,949.1	1,242.8	16.1	1.5
30,000 < 35,000	37,753.0	33,873.0	1,436.0	2,064.0	154.0	922.5	121,931.6	853.5	20.6	0.0
35,000 < 40,000	33,575.0	29,890.0	1,216.0	2,089.5	194.0	781.5	110,859.6	1,107.1	11.2	12.9
40,000 < 50,000	57,339.0	50,209.0	1,904.0	3,544.5	299.0	1,393.5	188,063.4	1,668.4	12.4	0.0
50,000 < 60,000	45,833.0	39,364.0	1,470.0	2,730.0	304.0	1,030.5	151,701.5	1,737.1	4.6	0.0
60,000 < 70,000	35,060.0	29,467.0	1,055.0	2,184.0	255.0	757.5	118,655.5	1,805.2	4.8	0.0
70,000 < 75,000	14,777.0	12,321.0	403.0	922.5	118.0	357.0	50,313.7	945.1	1.2	0.0
75,000 < 80,000	13,484.0	11,099.0	327.0	943.5	126.0	295.5	46,269.6	711.2	0.9	0.0
80,000 < 90,000	10,537.0	8,080.0	249.0	969.0	133.0	328.5	30,812.2	870.4	5.2	0.0
90,000 < 100,000	6,174.0	4,411.0	124.0	684.0	123.0	238.5	13,630.3	903.0	1.0	0.0
100,000 < 150,000	66,037.0	53,557.0	1,452.0	4,755.0	854.0	1,453.5	238,429.6	7,630.1	112.8	0.0
150,000 < 200,000	26,888.0	21,515.0	471.0	2,173.5	399.0	618.0	98,437.1	4,453.1	436.1	4.9
200,000 < 250,000	12,709.0	10,185.0	162.0	1,081.5	208.0	207.0	44,859.3	4,240.4	154.9	0.0
250,000 < 400,000	15,051.0	12,237.0	170.0	1,122.0	192.0	219.0	53,018.0	6,931.6	423.7	0.0
400,000 < 500,000	3,923.0	3,215.0	40.0	279.0	57.0	48.0	12,692.4	2,185.7	353.0	0.0
500,000 < 1,000,000	5,955.0	4,950.0	43.0	387.0	50.0	72.0	18,276.8	5,160.9	803.5	0.0
at least 1,000,000	3,690.0	3,121.0	25.0	217.5	29.0	40.5	9,761.1	4,903.6	1,290.6	0.0
Non-Taxable Returns	383,934.0	364,518.0	22,424.0	19,618.5	895.0	6,096.0	999,198.0	5,922.0	208.9	66.2
at most 10,000	281,219.0	271,203.0	16,723.0	9,117.0	331.0	3,078.0	362,291.5	1,428.5	15.7	31.9
10,000 < 20,000	82,625.0	75,413.0	4,217.0	7,006.5	319.0	2,292.0	248,388.6	1,613.0	9.4	0.0
20,000 < 35,000	13,069.0	11,874.0	912.0	2,851.5	182.0	460.5	193,356.6	1,698.8	37.4	7.0
35,000 < 50,000	3,062.0	2,743.0	286.0	244.5	24.0	97.5	85,112.1	562.2	0.0	27.2
50,000 < 75,000	2,337.0	2,007.0	184.0	175.5	14.0	81.0	66,691.9	268.6	0.0	0.0
75,000 < 100,000	760.0	578.0	38.0	106.5	19.0	48.0	12,693.7	185.3	0.0	0.0
100,000 < 200,000	724.0	596.0	61.0	84.0	4.0	31.5	27,546.5	50.1	146.3	0.0
200,000 < 250,000	50.0	37.0	1.0	21.0	2.0	6.0	1,133.4	0.0	0.0	0.0
250,000 < 500,000	55.0	42.0	0.0	6.0	0.0	1.5	650.5	65.5	0.0	0.0
at least 500,000	33.0	25.0	2.0	6.0	0.0	0.0	1,333.2	50.0	0.0	0.0

Statistics of Income 2010: New Jersey Income Tax Returns for 2008

Table 2.13a Exemptions & Deductions By Gross Income Level: All Filers < 65

Gross Income Level	Exemption Amount \$000s					Deduction Amount \$000s				
	Regular	Aged	Blind or Disabled	Dependent Children	College Student	Other Dependents	Medical Expenses	Alimony Paid	Qualified Conservation	Health Enter-prize Zone
All Returns	4,604,295.0	0.0	62,276.0	3,613,345.5	226,800.0	290,076.0	3,969,338.4	466,494.6	8,746.3	2,885.3
Taxable Returns	3,521,781.0	0.0	32,948.0	2,683,821.0	197,535.0	217,878.0	3,570,495.5	448,895.2	6,384.8	2,824.6
at most 10,000	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
10,000 < 20,000	222,057.0	0.0	2,173.0	5,583.0	192.0	2,679.0	92,045.0	800.0	36.1	1.5
20,000 < 30,000	275,435.0	0.0	4,026.0	99,690.0	3,307.0	26,569.5	197,582.0	2,655.4	119.5	0.0
30,000 < 35,000	158,698.0	0.0	2,327.0	99,700.5	4,318.0	16,230.0	131,452.8	2,036.7	76.6	0.0
35,000 < 40,000	161,253.0	0.0	2,371.0	118,537.5	5,632.0	15,640.5	144,833.2	2,915.1	86.4	3.7
40,000 < 50,000	299,385.0	0.0	4,336.0	212,037.0	11,579.0	26,395.5	308,013.6	7,436.7	126.1	20.5
50,000 < 60,000	272,122.0	0.0	3,817.0	191,215.5	11,767.0	21,612.0	299,946.4	10,428.8	205.0	0.0
60,000 < 70,000	234,388.0	0.0	3,061.0	172,428.0	11,502.0	16,317.0	268,525.7	12,592.3	164.3	0.0
70,000 < 75,000	106,561.0	0.0	1,207.0	82,324.5	5,763.0	7,002.0	124,945.4	6,872.4	89.4	0.0
75,000 < 80,000	102,865.0	0.0	1,129.0	80,823.0	5,884.0	6,435.0	118,541.9	6,719.6	77.9	3.5
80,000 < 90,000	182,972.0	0.0	1,600.0	152,256.0	11,138.0	10,833.0	202,468.5	13,627.6	163.4	4.4
90,000 < 100,000	161,502.0	0.0	1,105.0	140,013.0	10,504.0	8,863.5	174,017.8	14,166.6	105.9	0.0
100,000 < 150,000	643,357.0	0.0	3,810.0	588,786.0	50,474.0	31,290.0	697,044.5	72,844.7	672.8	27.6
150,000 < 200,000	304,400.0	0.0	1,031.0	299,877.0	28,605.0	14,628.0	312,416.6	49,732.0	277.2	60.4
200,000 < 250,000	140,112.0	0.0	393.0	143,994.0	13,176.0	5,986.5	151,444.4	37,098.4	357.9	415.0
250,000 < 400,000	143,222.0	0.0	335.0	155,955.0	13,162.0	5,113.5	171,102.6	69,878.9	489.9	896.6
400,000 < 500,000	34,572.0	0.0	75.0	40,186.5	3,121.0	822.0	47,821.4	26,495.5	117.6	144.3
500,000 < 1,000,000	52,192.0	0.0	113.0	64,684.5	4,928.0	1,026.0	81,905.4	59,112.5	443.7	5.1
at least 1,000,000	26,688.0	0.0	39.0	35,730.0	2,483.0	435.0	46,388.4	53,482.0	2,775.2	1,241.9
Non-Taxable Returns	1,082,514.0	0.0	29,328.0	929,524.5	29,265.0	72,198.0	398,842.9	17,599.3	2,361.5	60.7
at most 10,000	597,920.0	0.0	21,715.0	187,242.0	5,240.0	15,745.5	73,400.7	1,933.4	39.9	5.3
10,000 < 20,000	229,363.0	0.0	4,956.0	366,100.5	9,433.0	31,093.5	74,226.2	1,923.3	71.8	0.8
20,000 < 35,000	146,651.0	0.0	1,717.0	285,841.5	10,316.0	15,726.0	118,508.5	3,722.4	100.1	54.6
35,000 < 50,000	22,190.0	0.0	280.0	18,837.0	953.0	2,016.0	36,091.2	1,552.6	136.9	0.0
50,000 < 75,000	30,584.0	0.0	329.0	19,936.5	980.0	3,088.5	52,661.5	1,673.1	19.4	0.0
75,000 < 100,000	21,637.0	0.0	201.0	17,362.5	865.0	2,118.0	18,637.4	1,270.5	9.6	0.0
100,000 < 200,000	27,126.0	0.0	125.0	25,893.0	1,160.0	2,080.5	19,749.0	2,285.4	233.8	0.0
200,000 < 250,000	2,981.0	0.0	3.0	3,234.0	115.0	174.0	2,059.0	1,367.0	0.0	0.0
250,000 < 500,000	3,503.0	0.0	2.0	4,294.5	162.0	136.5	2,531.6	1,370.9	0.0	0.0
at least 500,000	559.0	0.0	0.0	783.0	41.0	19.5	977.9	500.7	1,750.0	0.0

Statistics of Income 2010: New Jersey Income Tax Returns for 2008

Table 2.13b Exemptions & Deductions By Gross Income Level: All Filers < 65 (Returns, 000s)

Gross Income Level	Returns with Exemptions						Returns with Deductions			
	Regular	Aged	Blind or Disabled	Dependent Children	College Student	Other Dependents	Medical Expenses	Alimony Paid	Qualified Conservation	Health Enterprise Zone
All Returns	3,375.8	0.0	60.4	1,373.2	192.1	149.4	876.3	21.2	1.1	0.1
Taxable Returns	2,429.7	0.0	32.4	1,002.3	166.8	111.3	797.1	20.1	0.9	0.0
at most 10,000	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
10,000 < 20,000	221.9	0.0	2.2	2.7	0.2	1.4	40.0	0.2	0.0	0.0
20,000 < 30,000	246.1	0.0	3.9	45.3	3.0	12.6	67.1	0.4	0.1	0.0
30,000 < 35,000	137.4	0.0	2.3	44.3	4.0	8.2	42.5	0.3	0.0	0.0
35,000 < 40,000	134.5	0.0	2.3	47.8	5.0	8.1	44.4	0.4	0.1	0.0
40,000 < 50,000	240.2	0.0	4.3	85.1	10.2	13.8	86.1	1.0	0.1	0.0
50,000 < 60,000	206.5	0.0	3.8	75.8	10.3	11.4	77.5	1.2	0.1	0.0
60,000 < 70,000	164.5	0.0	3.0	67.1	10.0	8.6	64.7	1.3	0.1	0.0
70,000 < 75,000	70.8	0.0	1.2	31.5	5.0	3.7	28.5	0.7	0.0	0.0
75,000 < 80,000	66.7	0.0	1.1	30.8	5.0	3.4	26.7	0.6	0.0	0.0
80,000 < 90,000	115.0	0.0	1.6	57.2	9.5	5.7	45.7	1.2	0.1	0.0
90,000 < 100,000	97.2	0.0	1.1	51.8	8.9	4.6	38.3	1.1	0.0	0.0
100,000 < 150,000	358.9	0.0	3.7	212.4	42.3	16.1	135.6	4.6	0.2	0.0
150,000 < 200,000	161.3	0.0	1.0	105.6	23.6	7.2	50.8	2.3	0.1	0.0
200,000 < 250,000	73.7	0.0	0.4	49.7	10.8	2.9	19.6	1.3	0.0	0.0
250,000 < 400,000	75.4	0.0	0.3	52.1	10.7	2.5	17.1	1.7	0.0	0.0
400,000 < 500,000	18.2	0.0	0.1	13.0	2.5	0.4	3.8	0.5	0.0	0.0
500,000 < 1,000,000	27.4	0.0	0.1	20.0	3.9	0.5	5.7	0.9	0.0	0.0
at least 1,000,000	14.0	0.0	0.0	10.4	2.0	0.2	2.9	0.5	0.0	0.0
Non-Taxable Returns	946.1	0.0	28.0	370.9	25.4	38.0	79.2	1.1	0.1	0.0
at most 10,000	570.1	0.0	20.7	85.1	4.7	8.8	19.8	0.2	0.0	0.0
10,000 < 20,000	183.9	0.0	4.7	148.6	8.4	15.9	13.9	0.2	0.0	0.0
20,000 < 35,000	114.4	0.0	1.7	103.8	8.7	8.3	26.7	0.2	0.0	0.0
35,000 < 50,000	17.5	0.0	0.3	6.6	0.8	1.1	5.1	0.1	0.0	0.0
50,000 < 75,000	24.3	0.0	0.3	8.2	0.8	1.6	6.2	0.1	0.0	0.0
75,000 < 100,000	15.5	0.0	0.2	6.6	0.7	1.1	3.8	0.1	0.0	0.0
100,000 < 200,000	16.5	0.0	0.1	9.3	1.0	1.1	3.3	0.1	0.0	0.0
200,000 < 250,000	1.7	0.0	0.0	1.1	0.1	0.1	0.2	0.0	0.0	0.0
250,000 < 500,000	1.9	0.0	0.0	1.4	0.1	0.1	0.2	0.0	0.0	0.0
at least 500,000	0.3	0.0	0.0	0.2	0.0	0.0	0.1	0.0	0.0	0.0

Statistics of Income 2010: New Jersey Income Tax Returns for 2008

Table 2.14a Exemptions & Deductions By Gross Income Level: Married Filing Joint (Amounts, \$000s)

Gross Income Level	Exemption Amount \$000s						Deduction Amount \$000s			
	Regular	Aged	Blind or Disabled	Dependent Children	College Student	Other Dependents	Medical Expenses	Alimony Paid	Qualified Conservation	Health Entertain-ment Prize Zone
All Returns	3,038,016.0	496,145.0	62,177.0	2,410,446.0	171,959.0	112,675.5	4,064,088.1	170,141.2	9,551.7	2,913.4
Taxable Returns	2,545,773.0	295,441.0	37,661.0	2,108,769.0	161,211.0	100,141.5	3,500,358.8	165,874.3	7,540.7	2,839.5
at most 10,000	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
10,000 < 20,000	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
20,000 < 30,000	110,341.0	45,368.0	4,967.0	32,125.5	1,196.0	3,198.0	186,479.1	603.6	15.4	0.0
30,000 < 35,000	68,382.0	22,042.0	2,929.0	28,248.0	1,331.0	2,551.5	118,936.4	489.2	46.5	0.0
35,000 < 40,000	77,206.0	20,155.0	2,952.0	45,765.0	2,189.0	3,033.0	127,062.1	770.9	18.7	16.2
40,000 < 50,000	160,595.0	35,188.0	5,311.0	104,317.5	5,408.0	6,544.5	270,805.8	1,730.4	39.5	19.5
50,000 < 60,000	166,543.0	29,037.0	4,660.0	115,264.5	6,510.0	7,234.5	269,852.1	1,906.4	21.0	0.0
60,000 < 70,000	167,854.0	22,649.0	3,708.0	123,064.5	7,542.0	7,131.0	257,495.3	2,616.7	38.9	0.0
70,000 < 75,000	83,774.0	9,821.0	1,473.0	64,387.5	4,208.0	3,576.0	124,049.1	1,358.6	18.0	0.0
75,000 < 80,000	83,654.0	8,928.0	1,349.0	65,266.5	4,454.0	3,492.0	120,106.2	1,242.5	43.2	3.5
80,000 < 90,000	143,883.0	5,460.0	1,699.0	128,356.5	8,825.0	6,250.5	168,565.8	2,481.8	111.3	4.4
90,000 < 100,000	133,773.0	3,505.0	1,136.0	123,762.0	8,902.0	5,739.0	147,461.6	2,777.0	92.5	0.0
100,000 < 150,000	626,372.0	45,109.0	4,855.0	554,113.5	46,826.0	25,120.5	782,572.6	21,504.1	587.1	27.6
150,000 < 200,000	310,182.0	18,641.0	1,372.0	292,188.0	27,790.0	13,674.0	360,715.3	18,328.4	390.0	65.3
200,000 < 250,000	144,219.0	8,898.0	504.0	141,016.5	12,881.0	5,610.0	172,752.7	15,604.1	366.7	415.0
250,000 < 400,000	149,179.0	10,753.0	457.0	152,844.0	12,860.0	4,825.5	199,043.1	31,506.3	913.7	896.6
400,000 < 500,000	36,290.0	2,816.0	96.0	39,453.0	3,067.0	765.0	53,845.0	11,569.5	274.2	144.3
500,000 < 1,000,000	54,874.0	4,367.0	139.0	63,442.5	4,777.0	982.5	89,794.9	27,041.2	1,163.9	5.1
at least 1,000,000	28,652.0	2,704.0	54.0	35,154.0	2,445.0	414.0	50,821.4	24,343.6	3,400.2	1,241.9
Non-Taxable Returns	492,243.0	200,704.0	24,516.0	301,677.0	10,748.0	12,534.0	563,729.3	4,266.9	2,011.1	73.9
at most 10,000	191,623.0	126,504.0	14,124.0	38,754.0	1,403.0	2,323.5	164,291.3	742.2	5.2	14.4
10,000 < 20,000	159,649.0	61,471.0	7,120.0	93,966.0	2,693.0	3,864.0	116,765.5	616.9	4.6	0.0
20,000 < 35,000	74,564.0	8,998.0	2,098.0	101,778.0	3,825.0	2,593.5	150,950.8	1,111.9	11.8	35.5
35,000 < 50,000	11,294.0	1,635.0	410.0	12,201.0	569.0	573.0	49,865.2	525.2	77.6	24.0
50,000 < 75,000	14,059.0	1,182.0	399.0	11,533.5	495.0	768.0	35,443.3	179.4	3.4	0.0
75,000 < 100,000	12,856.0	372.0	199.0	12,622.5	529.0	849.0	11,941.0	404.1	8.3	0.0
100,000 < 200,000	21,734.0	448.0	158.0	22,866.0	949.0	1,317.0	27,679.8	311.9	150.1	0.0
200,000 < 250,000	2,688.0	35.0	4.0	3,082.5	99.0	139.5	2,989.1	65.5	0.0	0.0
250,000 < 500,000	3,230.0	35.0	2.0	4,120.5	146.0	88.5	2,451.5	134.6	0.0	0.0
at least 500,000	546.0	24.0	2.0	753.0	40.0	18.0	1,351.7	175.1	1,750.0	0.0

Statistics of Income 2010: New Jersey Income Tax Returns for 2008

Table 2.14b Exemptions & Deductions By Gross Income Level: Married Filing Joint (Returns, 000s)

Gross Income Level	Returns with Exemptions						Returns with Deductions			
	Regular	Aged	Blind or Disabled	Dependent Children	College Student	Other Dependents	Medical Expenses	Alimony Paid	Qualified Conservation	Health Entertain-ment Zone
All Returns	1,519.2	291.8	58.2	837.1	143.0	57.4	637.1	8.3	0.6	0.1
Taxable Returns	1,273.0	181.7	36.6	736.8	134.0	50.8	572.6	7.9	0.6	0.0
at most 10,000	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
10,000 < 20,000	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
20,000 < 30,000	55.2	26.0	4.7	12.3	1.0	1.6	34.5	0.1	0.0	0.0
30,000 < 35,000	34.2	13.0	2.8	11.5	1.2	1.3	20.6	0.1	0.0	0.0
35,000 < 40,000	38.6	11.9	2.9	16.4	1.9	1.5	22.2	0.1	0.0	0.0
40,000 < 50,000	80.3	21.2	5.2	36.8	4.6	3.3	47.4	0.3	0.0	0.0
50,000 < 60,000	83.3	17.8	4.6	40.8	5.5	3.8	48.1	0.3	0.0	0.0
60,000 < 70,000	83.9	14.1	3.6	44.0	6.4	3.7	46.6	0.3	0.0	0.0
70,000 < 75,000	41.9	6.1	1.4	23.0	3.6	1.9	22.6	0.2	0.0	0.0
75,000 < 80,000	41.8	5.7	1.3	23.4	3.8	1.8	22.0	0.2	0.0	0.0
80,000 < 90,000	71.9	4.0	1.7	45.8	7.5	3.2	34.5	0.3	0.0	0.0
90,000 < 100,000	66.9	2.6	1.1	43.9	7.5	2.9	30.7	0.3	0.0	0.0
100,000 < 150,000	313.2	28.8	4.7	195.7	39.0	12.8	136.1	1.8	0.2	0.0
150,000 < 200,000	155.1	12.0	1.3	102.0	22.8	6.7	53.9	1.2	0.1	0.0
200,000 < 250,000	72.1	5.7	0.5	48.3	10.5	2.7	21.3	0.7	0.0	0.0
250,000 < 400,000	74.6	6.8	0.4	50.7	10.5	2.4	19.1	1.0	0.0	0.0
400,000 < 500,000	18.1	1.8	0.1	12.6	2.5	0.4	4.2	0.3	0.0	0.0
500,000 < 1,000,000	27.4	2.7	0.1	19.4	3.8	0.5	6.0	0.5	0.0	0.0
at least 1,000,000	14.3	1.6	0.1	10.1	2.0	0.2	3.0	0.3	0.0	0.0
Non-Taxable Returns	246.2	110.1	21.7	100.3	9.0	6.6	64.5	0.4	0.0	0.0
at most 10,000	95.9	68.3	12.0	14.7	1.2	1.3	23.4	0.1	0.0	0.0
10,000 < 20,000	79.9	34.4	6.6	31.4	2.3	2.0	16.2	0.1	0.0	0.0
20,000 < 35,000	37.3	5.1	2.0	31.7	3.2	1.4	14.4	0.1	0.0	0.0
35,000 < 50,000	5.6	1.0	0.4	3.6	0.5	0.3	2.9	0.0	0.0	0.0
50,000 < 75,000	7.0	0.8	0.4	4.1	0.4	0.4	2.7	0.0	0.0	0.0
75,000 < 100,000	6.4	0.3	0.2	4.4	0.4	0.4	2.0	0.0	0.0	0.0
100,000 < 200,000	10.9	0.3	0.2	7.9	0.8	0.6	2.5	0.0	0.0	0.0
200,000 < 250,000	1.3	0.0	0.0	1.0	0.1	0.1	0.2	0.0	0.0	0.0
250,000 < 500,000	1.6	0.0	0.0	1.3	0.1	0.1	0.2	0.0	0.0	0.0
at least 500,000	0.3	0.0	0.0	0.2	0.0	0.0	0.1	0.0	0.0	0.0

Statistics of Income 2010: New Jersey Income Tax Returns for 2008

Table 2.15a Exemptions & Deductions By Gross Income Level: Single Filers

Gross Income Level	Exemption Amounts \$000s						Deduction Amount \$000s			
	Regular	Aged	Blind or Disabled	Dependent Children	College Student	Other Dependents	Medical Expenses	Alimony Paid	Qualified Conservation	Health Enter-prize Zone
All Returns	1,788,097.0	280,768.0	31,449.0	86,916.0	3,467.0	22,251.0	1,961,537.1	214,765.6	2,211.9	53.7
Taxable Returns	1,110,263.0	129,756.0	8,529.0	37,339.5	2,295.0	15,726.0	1,253,718.7	202,750.4	1,823.6	4.0
at most 10,000	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
10,000 < 20,000	250,141.0	34,209.0	3,157.0	3,174.0	69.0	2,616.0	179,866.0	1,244.1	41.4	2.7
20,000 < 30,000	196,144.0	27,054.0	1,794.0	5,178.0	164.0	3,424.5	213,989.6	2,671.9	99.5	0.0
30,000 < 35,000	86,436.0	10,464.0	643.0	3,775.5	147.0	1,566.0	99,561.9	1,779.5	31.5	0.0
35,000 < 40,000	77,865.0	8,624.0	496.0	3,360.0	162.0	1,240.5	89,117.8	2,410.0	35.8	0.3
40,000 < 50,000	132,370.0	13,213.0	723.0	4,848.0	275.0	2,023.5	150,083.7	5,069.9	40.1	1.0
50,000 < 60,000	103,540.0	9,104.0	465.0	3,691.5	266.0	1,350.0	119,010.0	6,586.2	88.8	0.0
60,000 < 70,000	69,515.0	6,047.0	321.0	2,626.5	227.0	841.5	84,803.1	7,477.2	115.8	0.0
70,000 < 75,000	25,536.0	2,233.0	108.0	1,048.5	64.0	337.5	32,881.4	4,020.1	37.0	0.0
75,000 < 80,000	22,207.0	1,942.0	85.0	951.0	80.0	369.0	28,512.0	3,784.8	22.5	0.0
80,000 < 90,000	33,365.0	2,245.0	108.0	1,408.5	99.0	451.5	39,847.2	7,152.6	45.0	0.0
90,000 < 100,000	22,714.0	742.0	68.0	1,156.5	95.0	292.5	22,448.0	7,355.0	7.1	0.0
100,000 < 150,000	57,468.0	7,582.0	333.0	3,360.0	337.0	771.0	105,093.9	34,246.4	162.8	0.0
150,000 < 200,000	15,035.0	2,600.0	103.0	1,065.0	113.0	201.0	36,739.5	19,923.5	240.6	0.0
200,000 < 250,000	6,162.0	1,157.0	46.0	499.5	58.0	72.0	16,839.9	14,855.1	145.7	0.0
250,000 < 400,000	6,633.0	1,321.0	38.0	652.5	81.0	100.5	18,717.7	27,688.1	0.0	0.0
400,000 < 500,000	1,593.0	346.0	15.0	138.0	15.0	21.0	4,701.2	11,587.3	196.4	0.0
500,000 < 1,000,000	2,323.0	519.0	16.0	271.5	34.0	31.5	7,779.2	21,241.0	83.3	0.0
at least 1,000,000	1,216.0	354.0	10.0	135.0	9.0	16.5	3,726.7	23,657.6	430.6	0.0
Non-Taxable Returns	677,834.0	151,012.0	22,920.0	49,576.5	1,172.0	6,525.0	707,818.4	12,015.2	388.3	49.7
at most 10,000	604,052.0	136,426.0	21,126.0	20,436.0	412.0	3,058.5	254,403.2	2,270.2	42.4	20.3
10,000 < 20,000	27,056.0	10,241.0	1,151.0	19,033.5	447.0	1,950.0	186,345.2	2,433.4	56.0	0.0
20,000 < 35,000	13,177.0	2,286.0	341.0	9,187.5	260.0	1,039.5	115,725.4	2,610.3	46.8	26.1
35,000 < 50,000	9,873.0	1,010.0	143.0	243.0	15.0	135.0	62,512.3	1,024.4	1.0	3.2
50,000 < 75,000	12,920.0	750.0	101.0	274.5	12.0	154.5	54,704.2	943.3	12.0	0.0
75,000 < 100,000	6,218.0	165.0	31.0	190.5	11.0	109.5	15,460.1	439.5	0.0	0.0
100,000 < 200,000	4,049.0	130.0	27.0	172.5	13.0	58.5	17,089.7	711.2	230.0	0.0
200,000 < 250,000	241.0	1.0	0.0	18.0	1.0	7.5	113.2	928.2	0.0	0.0
250,000 < 500,000	224.0	2.0	0.0	19.5	1.0	12.0	540.2	618.8	0.0	0.0
at least 500,000	24.0	1.0	0.0	1.5	0.0	0.0	924.9	36.0	0.0	0.0

Statistics of Income 2010: New Jersey Income Tax Returns for 2008

**Table 2.2 Value of Exemptions and Deductions
and Percent of Gross Income**

All Taxpayers

Gross Income Level	Returns (000s)	Total Gross Income (GI)		Total Exemptions and Deductions		
		Amount (\$000s)	% of total GI	Amount (\$000s)	% of total E&D	as % of GI
at most 10,000	783.1	3,056,733.8	1.0%	1,848,680.4	10.4%	60.5%
10,000 < 20,000	489.2	7,248,176.5	2.4%	1,630,897.9	9.2%	22.5%
20,000 < 35,000	586.6	15,955,608.5	5.2%	2,440,129.6	13.8%	15.3%
35,000 < 50,000	452.1	19,066,584.9	6.3%	1,978,987.1	11.2%	10.4%
50,000 < 75,000	525.4	32,233,868.0	10.6%	2,559,464.8	14.4%	7.9%
75,000 < 100,000	312.8	27,009,026.6	8.9%	1,635,878.9	9.2%	6.1%
100,000 < 200,000	589.3	80,694,035.4	26.5%	3,736,906.4	21.1%	4.6%
200,000 < 250,000	82.4	18,293,043.6	6.0%	577,967.8	3.3%	3.2%
250,000 < 500,000	106.0	35,442,326.2	11.6%	838,489.3	4.7%	2.4%
at least 500,000	47.1	65,381,718.7	21.5%	498,529.4	2.8%	0.8%
Total	3,973.8	304,381,122.2	100.0%	17,745,931.6	100.0%	5.8%

Married, Filing Jointly

Gross Income Level	Returns (000s)	Total Gross Income (GI)		Total Exemptions and Deductions		
		Amount (\$000s)	% of total GI	Amount (\$000s)	% of total E&D	as % of GI
at most 10,000	95.9	295,760.6	0.1%	539,784.6	5.1%	182.5%
10,000 < 20,000	79.9	1,213,157.1	0.6%	446,150.0	4.2%	36.8%
20,000 < 35,000	126.7	3,483,262.9	1.6%	975,215.7	9.3%	28.0%
35,000 < 50,000	124.6	5,292,319.3	2.5%	946,301.3	9.0%	17.9%
50,000 < 75,000	216.1	13,512,341.1	6.4%	1,549,855.7	14.7%	11.5%
75,000 < 100,000	187.1	16,260,492.8	7.7%	1,221,105.3	11.6%	7.5%
100,000 < 200,000	479.2	66,479,126.3	31.3%	3,226,047.2	30.6%	4.9%
200,000 < 250,000	73.5	16,310,461.4	7.7%	511,369.6	4.9%	3.1%
250,000 < 500,000	94.4	31,561,745.6	14.9%	721,806.4	6.8%	2.3%
at least 500,000	42.0	57,853,058.4	27.3%	400,477.2	3.8%	0.7%
Total	1,519.2	212,261,725.5	100.0%	10,538,112.9	100.0%	5.0%

Married, Filing Separately

Gross Income Level	Returns (000s)	Total Gross Income (GI)		Total Exemptions and Deductions		
		Amount (\$000s)	% of total GI	Amount (\$000s)	% of total E&D	as % of GI
at most 10,000	9.0	33,954.6	0.6%	19,216.3	8.1%	56.6%
10,000 < 20,000	7.4	112,082.0	2.1%	21,337.4	9.0%	19.0%
20,000 < 35,000	12.3	337,165.4	6.5%	38,142.5	16.1%	11.3%
35,000 < 50,000	11.8	501,056.7	9.6%	38,331.8	16.2%	7.7%
50,000 < 75,000	13.3	811,641.4	15.5%	46,366.6	19.6%	5.7%
75,000 < 100,000	6.7	578,029.7	11.1%	23,598.7	10.0%	4.1%
100,000 < 200,000	6.2	798,075.5	15.3%	27,642.7	11.7%	3.5%
200,000 < 250,000	0.6	131,880.3	2.5%	3,798.6	1.6%	2.9%
250,000 < 500,000	0.8	279,843.0	5.4%	8,360.1	3.5%	3.0%
at least 500,000	0.6	1,642,595.9	31.4%	9,423.1	4.0%	0.6%
Total	68.7	5,226,324.7	100.0%	236,217.8	100.0%	4.5%

Statistics of Income 2010: New Jersey Income Tax Returns for 2008

Table 3.1 Amount of Net Charged Tax by Gross Income Level (\$000s)

Taxable Returns							
Gross Income Level	Tax Before Credit	Credit for Taxes Paid to Other Jurisdictions	Sheltered Workspace Credit	Variance	Property Tax Credit	New Jersey Earned Income Credit	Net Charged Tax
at most 10,000	0.0	0.0	0.0	0.0	0.0	0.0	0.0
10,000 < 20,000	44,158.3	1,293.9	1.5	0.0	3,382.3	462.2	39,018.6
20,000 < 35,000	154,727.1	4,088.7	5.1	-0.8	7,976.1	9,053.0	133,604.2
35,000 < 50,000	263,374.9	10,757.8	6.2	-0.5	5,065.0	2,653.3	244,892.7
50,000 < 75,000	582,411.9	38,950.6	3.0	-0.1	2,842.7	11.2	540,604.3
75,000 < 100,000	576,760.2	56,931.0	5.5	-0.2	762.9	5.3	519,055.5
100,000 < 200,000	2,494,222.4	341,021.2	6.7	0.6	1,249.0	1.6	2,151,943.9
200,000 < 250,000	752,915.4	139,190.2	0.0	0.0	227.8	0.0	613,497.4
250,000 < 500,000	1,709,036.1	396,337.3	0.0	0.1	416.1	0.0	1,312,282.7
at least 500,000	4,969,627.1	1,317,355.0	0.0	-0.1	100.9	0.0	3,652,171.2
Total	11,547,233.5	2,305,925.7	28.0	-1.0	22,022.7	12,186.6	9,207,070.5

All Returns							
Gross Income Level	Tax Before Credit	Credit for Taxes Paid to Other Jurisdictions	Variance	Property Tax Credit	New Jersey Earned Income Credit	Net Charged Tax	
at most 10,000	28,562.6	21.2	0.1	-0.8	1,205.0	41,967.8	-35,960.2
10,000 < 20,000	77,574.2	2,019.9	1.5	-0.1	4,227.7	107,195.1	-47,301.1
20,000 < 35,000	187,150.4	8,101.9	5.3	-0.8	11,383.9	68,444.5	99,250.6
35,000 < 50,000	275,505.0	22,311.2	6.2	-0.2	5,754.6	3,621.0	243,929.9
50,000 < 75,000	618,026.8	74,665.4	3.0	0.3	3,913.4	27.4	539,693.2
75,000 < 100,000	614,003.0	94,251.2	5.5	-0.1	1,459.2	5.8	518,479.3
100,000 < 200,000	2,574,590.6	421,251.7	6.7	1.4	2,029.1	1.6	2,151,315.6
200,000 < 250,000	769,709.1	155,965.2	0.0	0.1	307.2	0.0	613,436.9
250,000 < 500,000	1,741,270.1	428,551.7	0.0	0.2	508.1	0.0	1,312,210.3
at least 500,000	4,990,222.5	1,337,948.8	0.0	-0.1	115.4	0.0	3,652,158.3
Total	11,876,614.3	2,545,088.2	28.2	-0.1	30,903.5	221,263.1	9,047,212.7

Single

Gross Income Level	Returns (000s)	Total Gross Income (GI)		Total Exemptions and Deductions		
		Amount (\$000s)	% of total GI	Amount (\$000s)	% of total E&D	as % of GI
at most 10,000	603.8	2,305,064.5	3.7%	1,042,246.6	23.7%	45.2%
10,000 < 20,000	277.1	4,055,459.9	6.5%	723,233.3	16.5%	17.8%
20,000 < 35,000	295.6	8,017,435.0	12.8%	799,623.6	18.2%	10.0%
35,000 < 50,000	220.0	9,264,961.9	14.8%	566,918.5	12.9%	6.1%
50,000 < 75,000	211.4	12,799,360.9	20.5%	552,212.6	12.6%	4.3%
75,000 < 100,000	84.5	7,219,647.3	11.5%	220,177.6	5.0%	3.0%
100,000 < 200,000	76.5	9,908,087.0	15.8%	307,855.6	7.0%	3.1%
200,000 < 250,000	6.4	1,421,325.9	2.3%	41,145.0	0.9%	2.9%
250,000 < 500,000	8.4	2,819,129.3	4.5%	75,262.2	1.7%	2.7%
at least 500,000	3.6	4,719,674.1	7.5%	62,841.3	1.4%	1.3%
Total	1,787.4	62,530,145.8	100.0%	4,391,516.3	100.0%	7.0%

Head of Household

Gross Income Level	Returns (000s)	Total Gross Income (GI)		Total Exemptions and Deductions		
		Amount (\$000s)	% of total GI	Amount (\$000s)	% of total E&D	as % of GI
at most 10,000	74.0	420,405.9	1.7%	245,690.6	9.6%	58.4%
10,000 < 20,000	124.5	1,862,465.7	7.7%	438,445.3	17.1%	23.5%
20,000 < 35,000	151.6	4,106,493.7	17.0%	624,211.4	24.4%	15.2%
35,000 < 50,000	95.3	3,992,184.7	16.5%	424,896.9	16.6%	10.6%
50,000 < 75,000	84.0	5,081,220.0	21.0%	407,943.3	15.9%	8.0%
75,000 < 100,000	34.2	2,929,333.8	12.1%	169,320.5	6.6%	5.8%
100,000 < 200,000	27.1	3,463,216.5	14.3%	172,777.8	6.7%	5.0%
200,000 < 250,000	1.9	418,971.7	1.7%	21,216.4	0.8%	5.1%
250,000 < 500,000	2.3	765,531.4	3.2%	32,662.9	1.3%	4.3%
at least 500,000	0.9	1,137,960.4	4.7%	25,610.2	1.0%	2.3%
Total	595.9	24,177,783.8	100.0%	2,562,775.3	100.0%	10.6%

Surviving Spouse

Gross Income Level	Returns (000s)	Total Gross Income (GI)		Total Exemptions and Deductions		
		Amount (\$000s)	% of total GI	Amount (\$000s)	% of total E&D	as % of GI
at most 10,000	0.4	1,548.1	0.8%	1,742.2	10.1%	112.5%
10,000 < 20,000	0.3	5,011.7	2.7%	1,731.9	10.0%	34.6%
20,000 < 35,000	0.4	11,251.6	6.1%	2,936.4	17.0%	26.1%
35,000 < 50,000	0.4	16,062.2	8.7%	2,538.6	14.7%	15.8%
50,000 < 75,000	0.5	29,304.7	15.8%	3,086.7	17.8%	10.5%
75,000 < 100,000	0.3	21,523.0	11.6%	1,676.9	9.7%	7.8%
100,000 < 200,000	0.3	45,530.1	24.6%	2,583.2	14.9%	5.7%
200,000 < 250,000	0.0	10,404.2	5.6%	438.2	2.5%	4.2%
250,000 < 500,000	0.0	16,076.8	8.7%	397.7	2.3%	2.5%
at least 500,000	0.0	28,429.9	15.4%	177.6	1.0%	0.6%
Total	2.7	185,142.4	100.0%	17,309.3	100.0%	9.3%

Statistics of Income 2010: New Jersey Income Tax Returns for 2008

Table 3.11a Tax Calculations By Gross Income Level: All Returns (Amounts, \$000s)

Gross Income Level	Taxable Income	Property Tax Deduction	Excess Property Tax Deduction	Liability Loss: Property Tax Deduction	N. J. Taxable Income	Schedule Tax	Other Credits	Tax after Credit	Tax Variance		Net Charged Tax
									Under	Over	
All Returns	287,764,744.4	10,409,747.7	186,651.0	486,563.3	277,384,476.6	11,876,614.3	2,545,088.2	9,332,174.1	455.6	455.5	9,047,212.7
Taxable Returns	274,005,572.4	10,186,915.6	92,485.6	483,467.7	263,818,656.8	11,547,233.5	2,305,925.7	9,241,279.8	344.7	343.7	9,207,070.5
at most 10,000	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
10,000 < 20,000	3,294,196.2	140,029.1	42,651.8	1,960.4	3,154,167.1	44,158.3	1,293.9	42,863.0	32.0	32.1	39,018.6
20,000 < 30,000	6,550,692.5	401,038.1	38,480.1	5,960.4	6,149,654.4	88,665.8	2,302.6	86,359.2	37.9	37.6	77,009.8
30,000 < 35,000	4,658,173.9	254,199.4	6,126.0	4,202.4	4,403,974.5	66,061.3	1,786.1	64,274.1	20.6	20.1	56,594.5
35,000 < 40,000	5,217,220.7	294,566.5	2,493.0	5,480.3	4,922,654.2	76,511.2	2,515.8	73,993.6	19.7	19.4	69,253.3
40,000 < 50,000	11,221,214.3	658,480.2	1,764.2	17,675.2	10,562,734.1	186,863.7	8,242.0	178,617.3	34.7	34.4	175,639.4
50,000 < 60,000	11,799,308.0	694,020.5	508.0	21,684.2	11,105,287.4	230,366.6	12,807.7	217,558.0	29.4	29.2	215,909.4
60,000 < 70,000	11,111,218.5	665,927.3	244.6	21,561.5	10,445,291.2	235,228.9	16,668.1	218,559.6	23.1	23.2	217,685.1
70,000 < 75,000	5,341,788.0	316,735.5	37.3	10,200.4	5,025,052.4	116,816.4	9,474.8	107,340.6	9.9	9.9	107,009.8
75,000 < 80,000	5,376,259.6	315,491.8	29.6	10,994.8	5,060,767.8	120,276.0	10,204.7	110,071.0	9.3	9.4	109,841.9
80,000 < 90,000	9,680,374.3	536,676.5	17.0	22,931.8	9,143,697.8	228,093.1	22,049.9	206,040.3	15.2	15.1	205,724.5
90,000 < 100,000	9,021,064.8	488,270.3	11.6	26,160.5	8,532,794.5	228,391.1	24,676.4	203,712.4	12.7	12.5	203,489.1
100,000 < 150,000	45,735,715.2	2,335,265.7	95.5	130,633.8	43,400,449.5	1,398,307.5	170,614.3	1,227,689.3	49.3	49.7	1,226,845.4
150,000 < 200,000	29,068,636.3	1,241,036.8	20.2	76,325.5	27,827,599.5	1,095,914.9	170,406.9	925,505.2	21.9	22.1	925,098.5
200,000 < 250,000	17,352,990.6	615,226.5	6.8	39,175.7	16,737,764.1	752,915.4	139,190.2	613,725.2	10.1	10.1	613,497.4
250,000 < 400,000	25,100,345.5	660,007.0	0.0	42,039.9	24,440,338.5	1,232,514.3	273,943.8	958,570.5	10.4	10.5	958,251.9
400,000 < 500,000	8,881,414.2	162,714.9	0.0	10,364.9	8,718,699.3	476,521.9	122,393.6	354,128.3	2.5	2.6	354,030.8
500,000 < 1,000,000	20,477,646.6	259,724.9	0.0	22,884.9	20,217,921.8	1,296,254.9	365,985.2	930,269.7	3.9	3.8	930,171.8
at least 1,000,000	44,117,313.4	147,504.6	0.0	13,230.8	43,969,808.7	3,673,372.2	951,369.8	2,722,002.4	2.0	2.0	2,721,999.5
Non-taxable Returns	13,759,172.0	222,832.1	94,165.4	3,095.6	13,565,819.8	329,380.8	239,162.4	90,894.3	110.8	111.8	-159,857.8
at most 10,000	2,044,720.6	12,787.8	12,069.1	63.2	2,040,186.0	28,562.6	21.2	28,555.7	64.9	64.1	-35,960.2
10,000 < 20,000	2,427,860.8	53,510.4	46,134.9	572.7	2,386,847.4	33,415.9	726.1	32,710.3	26.8	26.7	-86,319.6
20,000 < 35,000	2,393,210.2	133,182.5	32,577.3	1,871.4	2,267,768.6	32,423.3	4,013.2	28,445.7	13.8	13.8	-34,353.7
35,000 < 50,000	691,828.2	12,813.8	2,599.1	202.5	679,698.4	12,130.1	11,553.4	694.6	1.2	1.5	-962.8
50,000 < 75,000	1,468,556.7	4,245.0	576.6	95.7	1,464,547.0	35,614.9	35,714.7	175.7	1.6	2.1	-911.2
75,000 < 100,000	1,299,194.1	3,331.4	103.8	118.2	1,295,903.6	37,242.8	37,320.3	120.5	1.2	1.3	-576.2
100,000 < 200,000	2,159,878.3	2,453.1	94.6	138.1	2,157,453.2	80,368.1	80,230.4	151.8	1.1	1.9	-628.3
200,000 < 250,000	362,614.7	246.0	0.0	15.7	362,368.7	16,793.8	16,775.0	18.9	0.1	0.2	-60.5
250,000 < 500,000	622,139.0	186.0	10.0	11.3	621,953.5	32,233.9	32,214.4	19.6	0.1	0.2	-72.4
at least 500,000	289,169.4	76.0	0.0	6.8	289,093.4	20,595.3	20,593.8	1.6	0.0	0.0	-12.9

Statistics of Income 2010: New Jersey Income Tax Returns for 2008

Table 3.11b Tax Calculations By Gross Income Level: All Returns (Returns, 000s)

Gross Income Level	Taxable Income	Property Tax Deduction	Excess Property Tax Deduction	Liability Loss: Property Tax Deduction	N.J. Taxable Income	Schedule Tax	Other Credits	Tax after Credit	Tax Variance		Net Charged Tax
									Under	Over	
All Returns	3,698.5	1,657.3	41.5	1,655.9	3,688.6	3,688.6	438.3	3,652.7	1,809.9	1,823.9	3,230.9
Taxable Returns	2,753.8	1,622.5	27.3	1,622.5	2,753.8	2,753.8	344.7	2,753.8	1,371.1	1,375.6	2,753.8
at most 10,000	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
10,000 < 20,000	257.0	25.3	12.5	25.3	257.0	257.0	11.8	257.0	126.8	128.2	257.0
20,000 < 30,000	302.0	68.6	11.5	68.6	302.0	302.0	11.9	302.0	149.9	150.5	302.0
30,000 < 35,000	162.2	44.9	1.8	44.9	162.2	162.2	6.6	162.2	81.0	80.4	162.2
35,000 < 40,000	156.2	56.3	0.8	56.3	156.2	156.2	7.4	156.2	77.9	77.5	156.2
40,000 < 50,000	276.3	137.7	0.5	137.7	276.3	276.3	16.4	276.3	137.6	138.0	276.3
50,000 < 60,000	234.6	142.2	0.1	142.2	234.6	234.6	17.2	234.6	117.2	116.9	234.6
60,000 < 70,000	185.5	130.6	0.1	130.6	185.5	185.5	17.4	185.5	92.3	93.0	185.5
70,000 < 75,000	79.4	59.3	0.0	59.3	79.4	79.4	8.7	79.4	39.7	39.7	79.4
75,000 < 80,000	74.5	58.6	0.0	58.6	74.5	74.5	8.6	74.5	37.2	37.1	74.5
80,000 < 90,000	121.5	98.6	0.0	98.6	121.5	121.5	16.1	121.5	60.5	60.7	121.5
90,000 < 100,000	100.8	85.1	0.0	85.1	100.8	100.8	15.3	100.8	50.4	50.3	100.8
100,000 < 150,000	396.1	349.9	0.0	349.9	396.1	396.1	74.1	396.1	197.1	198.9	396.1
150,000 < 200,000	176.2	159.4	0.0	159.4	176.2	176.2	45.1	176.2	87.7	88.4	176.2
200,000 < 250,000	80.7	72.5	0.0	72.5	80.7	80.7	24.9	80.7	40.3	40.4	80.7
250,000 < 400,000	83.7	73.4	0.0	73.4	83.7	83.7	30.5	83.7	41.7	42.0	83.7
400,000 < 500,000	20.3	17.4	0.0	17.4	20.3	20.3	8.6	20.3	10.0	10.3	20.3
500,000 < 1,000,000	30.7	27.3	0.0	27.3	30.7	30.7	14.5	30.7	15.4	15.3	30.7
at least 1,000,000	16.0	15.2	0.0	15.2	16.0	16.0	9.4	16.0	8.2	7.9	16.0
Non-taxable Returns	944.6	34.9	14.3	33.4	934.8	934.8	93.7	898.9	438.9	448.3	477.1
at most 10,000	522.0	2.2	2.1	1.3	521.0	521.0	0.2	521.0	257.4	256.8	146.8
10,000 < 20,000	223.9	7.6	6.7	7.3	218.5	218.5	4.1	216.2	105.8	106.2	143.7
20,000 < 35,000	118.8	21.6	5.0	21.5	115.6	115.6	11.7	110.5	54.5	55.3	115.5
35,000 < 50,000	18.4	1.9	0.3	1.8	18.1	18.1	16.3	10.9	4.7	6.3	15.6
50,000 < 75,000	25.1	0.7	0.1	0.6	25.0	25.0	25.0	14.9	6.3	8.6	21.8
75,000 < 100,000	15.8	0.5	0.0	0.5	15.8	15.8	15.8	10.1	4.6	5.5	14.1
100,000 < 200,000	16.8	0.3	0.0	0.3	16.8	16.8	16.8	12.4	4.6	7.8	15.7
200,000 < 250,000	1.7	0.0	0.0	0.0	1.7	1.7	1.7	1.3	0.5	0.8	1.6
250,000 < 500,000	1.9	0.0	0.0	0.0	1.9	1.9	1.9	1.4	0.5	0.9	1.8
at least 500,000	0.3	0.0	0.0	0.0	0.3	0.3	0.3	0.2	0.0	0.1	0.3

Statistics of Income 2010: New Jersey Income Tax Returns for 2008

Table 3.12a Tax Calculations By Taxable Income Level: All Returns (Amounts, \$000s)

Taxable Income Level	Taxable Income	Property Tax Deduction	Excess Property Tax Deduction	Liability Loss: Property Tax Deduction	N.J. Taxable Income	Schedule Tax	Other Credits	Tax after Credit	Tax Variance		Net Charged Tax
									Under	Over	
All Returns	287,764,744.4	10,409,747.7	186,651.0	486,563.3	277,384,476.6	11,876,614.3	2,545,088.2	9,332,174.1	455.6	455.5	9,047,212.7
Taxable Returns	274,005,572.4	10,186,915.6	92,485.6	483,467.7	263,818,656.8	11,547,233.5	2,305,925.7	9,241,279.8	344.7	343.7	9,207,070.5
at most 10,000	965,111.1	303,754.0	92,483.2	4,252.6	661,357.2	9,259.0	127.3	9,131.5	11.9	11.7	8,021.4
10,000 < 20,000	5,098,749.5	421,999.5	2.4	6,451.2	4,676,750.0	65,474.5	1,563.7	63,908.7	38.9	38.9	59,115.0
20,000 < 30,000	9,035,406.1	548,530.4	0.0	9,701.1	8,486,875.7	124,847.3	2,883.5	121,960.0	42.6	42.0	107,189.1
30,000 < 35,000	5,745,251.6	296,868.9	0.0	6,286.5	5,448,382.7	83,606.2	2,343.8	81,260.4	21.0	20.9	76,557.3
35,000 < 40,000	6,062,267.1	329,955.5	0.0	9,135.9	5,732,311.6	93,020.8	3,295.3	89,723.4	19.4	19.0	87,831.1
40,000 < 50,000	12,664,621.2	685,886.5	0.0	22,496.9	11,978,734.7	226,517.3	10,048.8	216,465.3	33.6	33.3	214,186.4
50,000 < 60,000	12,388,812.1	671,726.8	0.0	22,852.2	11,717,085.4	255,684.5	15,070.2	240,613.2	26.7	26.8	239,488.0
60,000 < 70,000	11,361,612.1	604,637.2	0.0	21,322.1	10,756,974.9	251,910.9	18,986.0	232,923.1	20.7	20.8	232,163.9
70,000 < 75,000	5,376,682.4	282,116.0	0.0	11,852.5	5,094,566.5	124,148.0	11,004.0	113,143.9	8.9	8.7	112,915.1
75,000 < 80,000	5,269,613.3	275,390.0	0.0	13,924.8	4,994,223.3	125,478.6	11,970.2	113,507.1	8.1	8.0	113,318.6
80,000 < 90,000	10,316,085.1	551,547.3	0.0	31,311.4	9,764,537.8	262,020.9	26,459.5	235,557.8	14.3	14.4	235,304.2
90,000 < 100,000	10,775,301.1	568,635.1	0.0	32,158.3	10,206,666.0	299,599.6	31,315.3	268,283.1	13.4	13.6	268,063.0
100,000 < 150,000	42,991,118.0	2,021,981.4	0.0	114,405.3	40,969,136.6	1,411,278.6	182,089.4	1,229,186.0	42.0	42.2	1,228,393.1
150,000 < 200,000	25,780,938.8	1,019,554.1	0.0	64,945.6	24,761,384.7	1,020,338.8	168,264.5	852,072.1	18.0	18.1	851,696.1
200,000 < 250,000	15,351,977.8	504,690.8	0.0	32,148.8	14,847,287.0	686,955.4	133,096.7	553,858.7	8.4	8.3	553,640.5
250,000 < 400,000	23,007,307.1	566,951.5	0.0	36,114.8	22,440,355.6	1,148,047.2	264,405.4	883,641.8	9.1	9.1	883,335.7
400,000 < 500,000	8,405,120.7	146,729.0	0.0	9,486.8	8,258,391.7	454,248.1	118,428.4	335,819.6	2.3	2.4	335,724.6
500,000 < 1,000,000	19,756,423.2	242,857.3	0.0	21,784.3	19,513,565.9	1,264,717.6	362,663.2	902,054.4	3.6	3.6	901,960.7
at least 1,000,000	43,653,174.0	143,104.3	0.0	12,836.5	43,510,069.7	3,640,080.1	941,910.4	2,698,169.6	2.0	1.9	2,698,166.8
Non-taxable Returns	13,759,172.0	222,832.1	94,165.4	3,095.6	13,565,819.8	329,380.8	239,162.4	90,894.3	110.8	111.8	-159,857.8
at most 10,000	2,810,779.8	120,273.7	94,165.4	1,268.2	2,719,986.0	38,079.8	108.8	37,993.7	76.4	75.4	-78,945.1
10,000 < 20,000	2,754,201.0	73,271.2	0.0	1,103.0	2,680,929.8	37,533.0	1,071.2	36,485.8	22.7	22.8	-68,410.4
20,000 < 35,000	1,455,455.9	18,894.4	0.0	326.1	1,436,561.4	20,943.5	5,143.2	15,849.5	6.8	6.8	-9,826.5
35,000 < 50,000	709,176.9	2,286.7	0.0	57.9	706,890.2	13,139.7	13,169.9	110.7	1.0	1.3	-573.0
50,000 < 75,000	1,516,598.0	3,936.5	0.0	99.5	1,512,661.5	37,401.1	37,536.0	165.2	1.6	2.0	-868.2
75,000 < 100,000	1,241,387.0	1,909.0	0.0	104.1	1,239,478.0	36,914.6	36,926.7	113.1	1.1	1.2	-526.2
100,000 < 200,000	2,047,597.0	1,902.9	0.0	112.2	2,045,694.1	77,929.1	77,803.7	139.2	1.0	1.8	-571.8
200,000 < 250,000	345,551.4	105.6	0.0	6.7	345,445.8	16,180.0	16,163.0	17.1	0.1	0.2	-56.6
250,000 < 500,000	592,849.2	176.0	0.0	11.2	592,673.1	30,861.1	30,842.8	18.5	0.1	0.2	-67.5
at least 500,000	285,575.9	76.0	0.0	6.8	285,499.9	20,398.8	20,397.2	1.6	0.0	0.0	-12.5

Statistics of Income 2010: New Jersey Income Tax Returns for 2008

Table 3.12b Tax Calculations By Taxable Income Level: All Returns (Returns, 000s)

Taxable Income Level	Taxable Income	Property Tax Deduction	Excess Property Tax Deduction	Liability Loss: Property Tax Deduction	N.J. Taxable Income	Schedule Tax	Other Credits	Tax after Credit	Tax Variance		Net Charged Tax
									Under	Over	
All Returns	3,698.5	1,657.3	41.5	1,655.9	3,688.6	3,688.6	438.3	3,652.7	1,809.9	1,823.9	3,230.9
Taxable Returns	2,753.8	1,622.5	27.3	1,622.5	2,753.8	2,753.8	344.7	2,753.8	1,371.1	1,375.6	2,753.8
at most 10,000	94.4	46.6	27.3	46.6	94.4	94.4	2.2	94.4	47.2	46.8	94.4
10,000 < 20,000	312.1	67.7	0.0	67.7	312.1	312.1	13.3	312.1	154.3	155.6	312.1
20,000 < 30,000	338.2	94.9	0.0	94.9	338.2	338.2	13.8	338.2	168.3	168.3	338.2
30,000 < 35,000	167.7	54.2	0.0	54.2	167.7	167.7	7.9	167.7	83.2	83.7	167.7
35,000 < 40,000	153.1	67.2	0.0	67.2	153.1	153.1	8.7	153.1	76.4	76.0	153.1
40,000 < 50,000	266.9	143.0	0.0	143.0	266.9	266.9	18.0	266.9	133.4	133.0	266.9
50,000 < 60,000	214.0	137.9	0.0	137.9	214.0	214.0	18.6	214.0	106.6	107.2	214.0
60,000 < 70,000	166.0	117.1	0.0	117.1	166.0	166.0	18.4	166.0	82.8	83.1	166.0
70,000 < 75,000	70.3	53.6	0.0	53.6	70.3	70.3	9.1	70.3	35.0	35.0	70.3
75,000 < 80,000	64.5	50.5	0.0	50.5	64.5	64.5	9.0	64.5	32.1	32.2	64.5
80,000 < 90,000	115.0	95.2	0.0	95.2	115.0	115.0	17.4	115.0	57.2	57.7	115.0
90,000 < 100,000	107.5	92.3	0.0	92.3	107.5	107.5	17.6	107.5	53.5	54.1	107.5
100,000 < 150,000	337.3	295.2	0.0	295.2	337.3	337.3	70.2	337.3	168.0	169.2	337.3
150,000 < 200,000	144.4	129.1	0.0	129.1	144.4	144.4	39.9	144.4	71.9	72.4	144.4
200,000 < 250,000	66.8	59.0	0.0	59.0	66.8	66.8	21.9	66.8	33.4	33.4	66.8
250,000 < 500,000	72.7	62.9	0.0	62.9	72.7	72.7	27.6	72.7	36.2	36.5	72.7
500,000 < 1,000,000	18.5	15.7	0.0	15.7	18.5	18.5	8.0	18.5	9.1	9.4	18.5
1,000,000 < 3,000,000	28.8	25.6	0.0	25.6	28.8	28.8	13.8	28.8	14.5	14.3	28.8
at least 3,000,000	15.6	14.8	0.0	14.8	15.6	15.6	9.2	15.6	7.9	7.6	15.6
Non-taxable Returns	944.6	34.9	14.3	33.4	934.8	934.8	93.7	898.9	438.9	448.3	477.1
at most 10,000	623.9	16.6	14.3	15.3	614.1	614.1	1.1	613.6	302.6	302.0	218.1
10,000 < 20,000	186.3	12.6	0.0	12.6	186.3	186.3	5.3	183.7	90.4	90.9	136.7
20,000 < 35,000	59.9	4.1	0.0	4.0	59.9	59.9	12.8	54.3	26.5	27.6	57.2
35,000 < 50,000	16.6	0.4	0.0	0.3	16.6	16.6	16.6	9.1	3.8	5.4	13.3
50,000 < 75,000	24.4	0.6	0.0	0.5	24.4	24.4	24.4	14.6	6.3	8.3	20.9
75,000 < 100,000	14.4	0.3	0.0	0.3	14.4	14.4	14.4	9.5	4.4	5.1	13.0
100,000 < 200,000	15.4	0.2	0.0	0.2	15.4	15.4	15.4	11.3	4.1	7.3	14.3
200,000 < 250,000	1.6	0.0	0.0	0.0	1.6	1.6	1.6	1.2	0.4	0.8	1.5
250,000 < 500,000	1.8	0.0	0.0	0.0	1.8	1.8	1.8	1.3	0.5	0.8	1.7
at least 500,000	0.3	0.0	0.0	0.0	0.3	0.3	0.3	0.2	0.0	0.1	0.3

Statistics of Income 2010: New Jersey Income Tax Returns for 2008

Table 3.2 Average Tax and Effective rate By Gross Income Level

Gross Income Level	All Returns						Effective Rate on Gross Income
	Gross Income			Net Charged Tax			
	Returns (000s)	Amount (\$000s)	Average (\$)	Returns (000s)	Amount (\$000s)	Average (\$)	
at most 10,000	783.1	3,056,733.8	3,904	146.8	-35,960.2	-245	-6.3%
10,000 < 20,000	489.2	7,248,176.5	14,817	400.8	-47,301.1	-118	-0.8%
20,000 < 35,000	586.6	15,955,608.5	27,200	579.7	99,250.6	171	0.6%
35,000 < 50,000	452.1	19,066,584.9	42,174	448.1	243,929.9	544	1.3%
50,000 < 75,000	525.4	32,233,868.0	61,354	521.3	539,693.2	1,035	1.7%
75,000 < 100,000	312.8	27,009,026.6	86,351	310.9	518,479.3	1,667	1.9%
100,000 < 200,000	589.3	80,694,035.4	136,935	588.0	2,151,315.6	3,658	2.7%
200,000 < 250,000	82.4	18,293,043.6	222,035	82.3	613,436.9	7,454	3.4%
250,000 < 500,000	106.0	35,442,326.2	334,478	105.9	1,312,210.3	12,395	3.7%
at least 500,000	47.1	65,381,718.7	1,388,884	47.0	3,652,158.3	77,625	5.6%
Total	3,973.8	304,381,122.2	76,597	3,230.9	9,047,212.7	2,800	3.7%

Gross Income Level	Taxable Returns						Effective Rate on Gross Income
	Gross Income			Net Charged Tax			
	Returns (000s)	Amount (\$000s)	Average (\$)	Returns (000s)	Amount (\$000s)	Average (\$)	
at most 10,000	0.0	0.0	-	0.0	0.0	-	-
10,000 < 20,000	257.0	3,786,042.6	14,729	257.0	39,018.6	152	1.0%
20,000 < 35,000	464.2	12,841,910.1	27,665	464.2	133,604.2	288	1.0%
35,000 < 50,000	432.5	18,243,206.8	42,181	432.5	244,892.7	566	1.3%
50,000 < 75,000	499.5	30,630,748.2	61,323	499.5	540,604.3	1,082	1.8%
75,000 < 100,000	296.8	25,637,048.1	86,372	296.8	519,055.5	1,749	2.0%
100,000 < 200,000	572.3	78,433,361.8	137,045	572.3	2,151,943.9	3,760	2.7%
200,000 < 250,000	80.7	17,919,774.8	222,049	80.7	613,497.4	7,602	3.4%
250,000 < 500,000	104.0	34,807,428.1	334,622	104.0	1,312,282.7	12,616	3.8%
at least 500,000	46.8	65,087,409.0	1,392,065	46.8	3,652,171.2	78,111	5.6%
Total	2,753.8	287,386,929.5	104,359	2,753.8	9,207,070.5	3,343	3.2%

Statistics of Income 2010: New Jersey Income Tax Returns for 2008

Table 3.21a Tax Payments By Gross Income Level: All Returns (Amounts, \$000s)

Gross Income Level	Withholdings	Estimated Payments	Prior Year's Credit	Cash			Property Tax Credit	NJ Earned Income Credit
				Payments & Receivables	Refunds Issued	Credits Approved		
All Returns	7,010,329.1	2,211,234.8	1,101,842.0	1,017,596.6	1,684,222.2	539,085.2	30,903.5	221,263.1
Taxable Returns	6,889,250.2	2,194,765.1	1,090,285.6	1,008,454.8	1,358,095.1	529,661.1	22,022.7	12,186.6
at most 10,000	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
10,000 < 20,000	49,597.3	2,925.7	1,672.7	5,291.3	18,564.7	1,222.2	3,382.3	462.2
20,000 < 30,000	108,429.6	7,354.5	3,442.4	7,412.1	47,176.5	2,721.2	5,143.9	4,205.6
30,000 < 35,000	81,369.8	5,194.3	2,081.9	3,892.0	33,763.6	1,705.9	2,832.2	4,847.4
35,000 < 40,000	95,352.4	6,080.4	2,378.7	4,030.8	36,648.4	2,022.6	2,320.9	2,419.5
40,000 < 50,000	228,742.0	14,466.3	4,988.3	9,848.5	76,022.8	4,369.9	2,744.1	233.8
50,000 < 60,000	271,716.0	17,455.5	6,199.2	12,437.3	91,437.6	4,955.2	1,641.4	7.3
60,000 < 70,000	268,148.0	19,279.3	5,886.7	12,912.8	80,130.9	5,390.0	871.3	3.2
70,000 < 75,000	130,983.2	10,055.1	3,076.0	6,233.4	38,847.1	2,886.1	330.1	0.8
75,000 < 80,000	133,900.2	10,156.0	2,764.3	6,352.5	38,832.4	2,889.3	227.0	2.2
80,000 < 90,000	250,313.8	12,329.2	4,792.4	10,793.6	67,199.4	4,010.0	314.6	1.1
90,000 < 100,000	238,554.6	9,509.2	3,848.5	11,832.8	57,110.9	2,809.9	221.4	2.0
100,000 < 150,000	1,188,842.2	113,016.4	33,916.6	128,260.5	207,949.9	26,871.4	842.3	1.6
150,000 < 200,000	818,437.8	103,799.0	33,346.6	104,481.6	115,511.6	23,568.4	406.7	0.0
200,000 < 250,000	511,463.4	89,485.9	31,192.6	69,593.6	63,874.6	21,590.7	227.8	0.0
250,000 < 400,000	744,347.4	195,014.3	70,627.9	106,757.1	107,389.5	43,950.8	318.6	0.0
400,000 < 500,000	255,986.0	94,250.3	37,363.1	39,357.7	45,802.9	24,331.9	97.5	0.0
500,000 < 1,000,000	570,807.5	296,668.3	123,629.3	116,305.6	96,417.8	72,244.9	98.0	0.0
at least 1,000,000	942,259.0	1,187,725.4	719,078.4	352,661.5	135,414.3	282,120.8	2.9	0.0
Non-taxable Returns	121,078.9	16,469.7	11,556.4	9,141.7	326,127.1	9,424.1	8,880.8	209,076.5
at most 10,000	39,570.6	5,430.0	4,183.7	5,680.5	93,327.6	2,379.6	1,205.0	41,967.8
10,000 < 20,000	37,294.4	2,665.3	1,744.3	3,305.2	144,255.0	1,256.3	845.5	106,732.9
20,000 < 35,000	35,580.7	1,166.7	984.1	3.4	70,574.0	765.1	3,407.8	59,391.5
35,000 < 50,000	1,712.9	670.7	314.3	1.0	3,117.0	436.4	689.6	967.7
50,000 < 75,000	1,704.0	380.1	309.3	4.8	2,947.1	193.9	1,070.7	16.2
75,000 < 100,000	1,297.6	195.5	286.0	2.3	2,122.4	133.8	696.3	0.5
100,000 < 200,000	2,329.7	1,141.5	654.9	2.4	3,762.4	939.2	780.1	0.0
200,000 < 250,000	443.4	762.9	312.3	0.7	1,141.4	429.7	79.4	0.0
250,000 < 500,000	752.5	1,133.3	1,133.5	1.7	2,347.4	521.8	92.0	0.0
at least 500,000	392.8	2,923.6	1,634.0	139.9	2,532.9	2,368.3	14.6	0.0

Statistics of Income 2010: New Jersey Income Tax Returns for 2008

Table 3.21b Tax Payments By Gross Income Level: All Returns (Returns, 000s)

Gross Income Level	Withholdings	Estimated Payments	Prior Year's Credit	Cash Payments & Receivables	Refunds Issued	Credits Approved	Property Tax Credit	NJ Earned Income Credit
All Returns	3,194.7	246.9	155.9	882.7	2,813.1	144.4	622.7	476.6
Taxable Returns	2,445.0	235.1	142.3	720.5	1,907.3	133.5	444.0	79.4
at most 10,000	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
10,000 < 20,000	216.1	4.9	4.4	56.3	195.1	4.4	68.5	16.0
20,000 < 30,000	259.6	10.8	7.3	51.0	242.3	7.5	103.9	19.5
30,000 < 35,000	144.4	6.6	4.0	21.1	136.0	4.3	57.1	27.4
35,000 < 40,000	140.1	7.1	4.1	20.2	130.8	4.5	46.7	14.6
40,000 < 50,000	249.5	14.5	8.0	44.9	221.3	9.0	55.1	1.9
50,000 < 60,000	212.8	14.1	7.7	43.0	182.1	8.2	32.9	0.0
60,000 < 70,000	168.0	12.9	6.9	35.5	141.7	7.5	17.5	0.0
70,000 < 75,000	72.0	5.9	3.2	15.5	60.0	3.5	6.6	0.0
75,000 < 80,000	67.7	5.7	3.0	15.0	55.7	3.3	4.6	0.0
80,000 < 90,000	112.4	6.6	4.3	27.0	90.1	4.0	6.4	0.0
90,000 < 100,000	93.7	5.3	3.5	29.2	68.9	3.0	4.5	0.0
100,000 < 150,000	359.4	43.2	22.9	172.2	207.9	21.3	17.0	0.0
150,000 < 200,000	158.4	27.1	15.2	86.4	79.4	13.2	8.2	0.0
200,000 < 250,000	70.8	16.7	10.1	39.6	34.3	8.5	4.6	0.0
250,000 < 400,000	69.8	23.4	15.4	36.9	36.2	12.8	6.4	0.0
400,000 < 500,000	16.0	7.2	5.1	8.0	8.9	4.3	2.0	0.0
500,000 < 1,000,000	23.1	13.4	9.7	12.6	11.7	8.0	2.0	0.0
at least 1,000,000	11.1	9.4	7.6	6.2	4.7	6.1	0.1	0.0
Non-taxable Returns	749.7	11.8	13.6	162.1	905.8	10.9	178.8	397.2
at most 10,000	466.4	5.8	7.3	132.5	515.8	5.7	24.2	147.9
10,000 < 20,000	170.3	3.3	3.1	29.4	204.1	2.4	17.0	140.9
20,000 < 35,000	98.1	1.4	1.7	0.0	116.5	1.4	68.3	105.9
35,000 < 50,000	4.4	0.4	0.4	0.0	15.6	0.4	14.0	2.5
50,000 < 75,000	4.3	0.3	0.3	0.1	21.1	0.2	21.7	0.0
75,000 < 100,000	2.5	0.1	0.2	0.1	13.7	0.1	14.1	0.0
100,000 < 200,000	3.0	0.2	0.3	0.0	15.6	0.2	15.7	0.0
200,000 < 250,000	0.3	0.0	0.1	0.0	1.5	0.1	1.6	0.0
250,000 < 500,000	0.3	0.1	0.1	0.0	1.7	0.1	1.8	0.0
at least 500,000	0.1	0.1	0.1	0.0	0.3	0.1	0.3	0.0

Statistics of Income 2010: New Jersey Income Tax Returns for 2008

Table 3.22a Tax Payments By Gross Income Level: All Returns (Amounts, \$000s)

Gross Income Level	Withholdings	Estimated Payments	Prior Year's Credit	Cash			Property Tax Credit	NJ Earned Income Credit
				Payments & Receivables	Refunds Issued	Credits Approved		
All Returns	7,010,329.1	2,211,234.8	1,101,842.0	1,017,596.6	1,684,222.2	539,085.2	30,903.5	221,263.1
Taxable Returns	6,889,250.2	2,194,765.1	1,090,285.6	1,008,454.8	1,358,095.1	529,661.1	22,022.7	12,186.6
at most 10,000	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
10,000 < 20,000	49,597.3	2,925.7	1,672.7	5,291.3	18,564.7	1,222.2	3,382.3	462.2
20,000 < 30,000	108,429.6	7,354.5	3,442.4	7,412.1	47,176.5	2,721.2	5,143.9	4,205.6
30,000 < 35,000	81,369.8	5,194.3	2,081.9	3,892.0	33,763.6	1,705.9	2,832.2	4,847.4
35,000 < 40,000	95,352.4	6,080.4	2,378.7	4,030.8	36,648.4	2,022.6	2,320.9	2,419.5
40,000 < 50,000	228,742.0	14,466.3	4,988.3	9,848.5	76,022.8	4,369.9	2,744.1	233.8
50,000 < 60,000	271,716.0	17,455.5	6,199.2	12,437.3	91,437.6	4,955.2	1,641.4	7.3
60,000 < 70,000	268,148.0	19,279.3	5,886.7	12,912.8	80,130.9	5,390.0	871.3	3.2
70,000 < 75,000	130,983.2	10,055.1	3,076.0	6,233.4	38,847.1	2,886.1	330.1	0.8
75,000 < 80,000	133,900.2	10,156.0	2,764.3	6,352.5	38,832.4	2,889.3	227.0	2.2
80,000 < 90,000	250,313.8	12,329.2	4,792.4	10,793.6	67,199.4	4,010.0	314.6	1.1
90,000 < 100,000	238,554.6	9,509.2	3,848.5	11,832.8	57,110.9	2,809.9	221.4	2.0
100,000 < 150,000	1,188,842.2	113,016.4	33,916.6	128,260.5	207,949.9	26,871.4	842.3	1.6
150,000 < 200,000	818,437.8	103,799.0	33,346.6	104,481.6	115,511.6	23,568.4	406.7	0.0
200,000 < 250,000	511,463.4	89,485.9	31,192.6	69,593.6	63,874.6	21,590.7	227.8	0.0
250,000 < 400,000	744,347.4	195,014.3	70,627.9	106,757.1	107,389.5	43,950.8	318.6	0.0
400,000 < 500,000	255,986.0	94,250.3	37,363.1	39,357.7	45,802.9	24,331.9	97.5	0.0
500,000 < 1,000,000	570,807.5	296,668.3	123,629.3	116,305.6	96,417.8	72,244.9	98.0	0.0
at least 1,000,000	942,259.0	1,187,725.4	719,078.4	352,661.5	135,414.3	282,120.8	2.9	0.0
Non-taxable Returns	121,078.9	16,469.7	11,556.4	9,141.7	326,127.1	9,424.1	8,880.8	209,076.5
at most 10,000	39,570.6	5,430.0	4,183.7	5,680.5	93,327.6	2,379.6	1,205.0	41,967.8
10,000 < 20,000	37,294.4	2,665.3	1,744.3	3,305.2	144,255.0	1,256.3	845.5	106,732.9
20,000 < 35,000	35,580.7	1,166.7	984.1	3.4	70,574.0	765.1	3,407.8	59,391.5
35,000 < 50,000	1,712.9	670.7	314.3	1.0	3,117.0	436.4	689.6	967.7
50,000 < 75,000	1,704.0	380.1	309.3	4.8	2,947.1	193.9	1,070.7	16.2
75,000 < 100,000	1,297.6	195.5	286.0	2.3	2,122.4	133.8	696.3	0.5
100,000 < 200,000	2,329.7	1,141.5	654.9	2.4	3,762.4	939.2	780.1	0.0
200,000 < 250,000	443.4	762.9	312.3	0.7	1,141.4	429.7	79.4	0.0
250,000 < 500,000	752.5	1,133.3	1,133.5	1.7	2,347.4	521.8	92.0	0.0
at least 500,000	392.8	2,923.6	1,634.0	139.9	2,532.9	2,368.3	14.6	0.0

Statistics of Income 2010: New Jersey Income Tax Returns for 2008

Table 3.22b Tax Payments By Taxable Income Level: All Returns (Returns, 000s)

Taxable Income Level	Withholdings	Estimated Payments	Prior Year's Credit	Cash Payments & Receivables	Refunds Issued	Credits Approved	Property Tax Credit	NJ Earned Income Credit
All Returns	3,194.7	246.9	155.9	882.7	2,813.1	144.4	622.7	476.6
Taxable Returns	2,445.0	235.1	142.3	720.5	1,907.3	133.5	444.0	79.4
at most 10,000	60.6	6.4	4.9	31.7	58.8	5.1	16.4	7.9
10,000 < 20,000	261.5	13.2	9.0	64.2	237.8	9.7	84.3	11.3
20,000 < 30,000	302.6	15.4	9.2	45.6	281.4	10.1	111.1	46.0
30,000 < 35,000	153.5	7.9	4.2	19.0	143.3	4.8	55.8	13.7
35,000 < 40,000	140.7	7.4	4.0	19.0	128.7	4.4	37.0	0.5
40,000 < 50,000	245.9	13.9	7.6	44.7	212.4	8.2	45.6	0.0
50,000 < 60,000	197.4	12.1	6.5	39.6	166.1	6.8	22.6	0.0
60,000 < 70,000	153.3	9.2	5.2	32.0	127.1	5.3	15.2	0.0
70,000 < 75,000	65.1	3.7	2.3	14.5	53.1	2.1	4.6	0.0
75,000 < 80,000	59.5	3.5	2.2	15.2	47.1	2.0	3.8	0.0
80,000 < 90,000	105.6	7.8	4.6	35.9	75.5	4.4	5.1	0.0
90,000 < 100,000	98.1	9.6	5.0	42.2	61.7	4.9	4.5	0.0
100,000 < 150,000	306.9	37.8	20.3	155.2	167.9	18.1	16.0	0.0
150,000 < 200,000	129.1	23.6	13.4	72.3	62.9	11.4	7.6	0.0
200,000 < 250,000	58.2	14.4	8.8	32.6	28.3	7.3	4.4	0.0
250,000 < 400,000	60.2	20.9	13.8	31.8	31.4	11.5	6.2	0.0
400,000 < 500,000	14.5	6.7	4.7	7.2	8.2	4.0	1.9	0.0
500,000 < 1,000,000	21.5	12.6	9.2	11.9	10.9	7.5	1.9	0.0
at least 1,000,000	10.7	9.1	7.4	6.0	4.6	5.9	0.1	0.0
Non-taxable Returns	749.7	11.8	13.6	162.1	905.8	10.9	178.8	397.2
at most 10,000	538.4	9.4	10.9	144.4	611.7	8.6	40.5	209.5
10,000 < 20,000	152.4	1.5	1.5	17.5	173.9	1.2	34.5	137.7
20,000 < 35,000	46.8	0.2	0.3	0.0	56.9	0.3	38.7	50.0
35,000 < 50,000	2.5	0.1	0.1	0.0	13.1	0.1	13.3	0.1
50,000 < 75,000	4.0	0.1	0.2	0.1	20.2	0.1	20.9	0.0
75,000 < 100,000	2.2	0.1	0.1	0.0	12.6	0.1	13.0	0.0
100,000 < 200,000	2.6	0.2	0.2	0.0	14.2	0.2	14.3	0.0
200,000 < 250,000	0.3	0.0	0.1	0.0	1.4	0.1	1.5	0.0
250,000 < 500,000	0.3	0.1	0.1	0.0	1.6	0.1	1.7	0.0
at least 500,000	0.1	0.1	0.1	0.0	0.2	0.1	0.3	0.0

Statistics of Income 2010: New Jersey Income Tax Returns for 2008

Table 3.3 Tax Payment Analysis: Taxable and Non-Taxable Returns (\$ 000)

Tax Payment Components	Amounts (\$000)			Percent of Total Income		
	Taxable	Non-taxable	Total	Taxable	Non-taxable	Total
Taxes Withheld	6,889.3	121.1	7,010.3	2.4%	0.6%	2.2%
Estimated Payments and Credits Applied	3,285.1	28.0	3,313.1	1.1%	0.1%	1.1%
Cash Payments	980.2	2.9	983.1	0.3%	0.0%	0.3%
Gross Receivables	135.2	8.8	144.0	0.0%	0.0%	0.0%
Excess UI and DI	21.5	0.0	21.6	0.0%	0.0%	0.0%
Gross Collections	11,311.3	160.9	11,472.1	3.9%	0.8%	3.7%
Refunds Issued	1,358.1	326.1	1,684.2	0.5%	1.6%	0.5%
Credits Approved	529.7	9.4	539.1	0.2%	0.0%	0.2%
Gross Payables	45.5	4.2	49.8	0.0%	0.0%	0.0%
Property Tax Credit	22.0	8.9	30.9	0.0%	0.0%	0.0%
Earned Income Credit	12.2	209.1	221.3	0.0%	1.0%	0.1%
Gross Outflows	1,967.5	557.7	2,525.2	0.7%	2.7%	0.8%
Net collections	9,343.8	-396.9	8,946.9	3.2%	-1.9%	2.9%

Statistics of Income 2010: New Jersey Income Tax Returns for 2008

Table 3.4 Tax Payment Analysis By Filing Status (\$ 000)

Component Amounts	Married, Filing:					Total
	Single	Jointly	Separately	Head of Household	Surviving Spouse	
Taxes Withheld	1,383.5	4,999.2	100.3	523.4	3.9	7,010.3
Estimated Payments and Credits Applied	434.1	2,694.5	115.6	67.1	1.7	3,313.1
Cash Payments	168.8	766.0	22.0	25.3	1.0	983.1
Gross Receivables	19.1	65.3	55.4	4.2	0.0	144.0
Excess UI and DI	5.0	13.7	0.4	2.5	0.0	21.6
Gross Collections	2,010.6	8,538.8	293.6	622.5	6.6	11,472.1
Refunds Issued	352.2	943.4	19.6	367.5	1.5	1,684.2
Credits Approved	79.0	432.9	15.4	11.5	0.4	539.1
Gross Payables	13.2	29.9	0.8	5.7	0.1	49.8
Property Tax Credit	13.1	9.1	0.2	8.4	0.0	30.9
Earned Income Credit	20.3	48.2	0.1	152.4	0.3	221.3
Gross Outflows	477.8	1,463.6	36.1	545.5	2.2	2,525.2
Net Charged Tax	1,532.7	7,075.2	257.6	77.0	4.4	8,946.9

Component Percent of Total Income	Married, Filing:					Total
	Single	Jointly	Separately	Head of Household	Surviving Spouse	
Taxes Withheld	2.1%	2.3%	1.9%	2.1%	2.0%	2.2%
Estimated Payments and Credits Applied	0.7%	1.2%	2.2%	0.3%	0.9%	1.1%
Other Payments	0.3%	0.4%	0.4%	0.1%	0.5%	0.3%
Gross Receivables	0.0%	0.0%	1.0%	0.0%	0.0%	0.0%
Excess UI and DI	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Gross Collections	3.1%	3.9%	5.5%	2.5%	3.4%	3.7%
Refunds Issued	0.5%	0.4%	0.4%	1.5%	0.8%	0.5%
Credits Approved	0.1%	0.2%	0.3%	0.0%	0.2%	0.2%
Gross Payables	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Property Tax Credit	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Earned Income Credit	0.0%	0.0%	0.0%	0.6%	0.1%	0.1%
Gross Outflows	0.7%	0.7%	0.7%	2.2%	1.1%	0.8%
Net Charged Tax	2.3%	3.3%	4.9%	0.3%	2.3%	2.9%

Statistics of Income 2010: New Jersey Income Tax Returns for 2008

**Table 3.5 Income Tax Effect of Property Tax Deduction and Credit, Full-year Residents
By Tax Rate Schedule Type**

New Jersey Taxable Income	Property Tax Deduction								
	Single-filer Brackets			Multi-filer Brackets			All Returns		
	Affected Returns (000s)	Deduction Amount (\$000)	Liability Decrease (\$000)	Affected Returns (000s)	Deduction Amount (\$000)	Liability Decrease (\$000)	Affected Returns (000s)	Deduction Amount (\$000)	Liability Decrease (\$000)
0 - 20,000	65.0	398,475.6	5,561.0	77.1	520,822.8	7,513.9	142.1	919,298.4	13,074.9
20,000+ - 35,000	56.6	289,799.7	6,262.4	96.5	574,575.1	10,053.0	153.1	864,374.8	16,315.4
35,000 - 40,000	32.9	124,551.6	5,546.7	34.4	206,099.1	3,605.9	67.3	330,650.7	9,152.6
40,000+ - 50,000	69.5	251,026.9	13,854.7	73.8	436,448.3	8,684.0	143.3	687,475.1	22,538.7
50,000+ - 70,000	93.4	370,120.2	20,463.9	162.0	909,464.9	23,787.1	255.5	1,279,585.2	44,250.9
70,000+ - 75,000	15.3	66,380.6	3,942.5	38.4	216,451.7	7,934.5	53.6	282,832.3	11,877.0
75,000+ - 80,000	13.2	58,584.1	3,729.2	37.4	217,415.8	10,224.9	50.6	275,999.9	13,954.1
80,000+ - 150,000	73.5	392,447.6	24,997.4	409.6	2,752,098.7	153,014.2	483.1	3,144,546.2	178,011.6
150,000 - 500,000	19.7	137,502.6	8,766.5	247.2	2,101,454.9	133,994.9	266.8	2,238,957.4	142,761.4
at least 500,000	3.1	25,687.1	2,304.1	37.2	360,340.5	32,322.5	40.4	386,027.7	34,626.7
Total	442.3	2,114,575.9	95,428.4	1,213.6	8,295,171.8	391,134.9	1,655.9	10,409,747.7	486,563.3
	Property Tax Credit								
0 - 20,000	113.7		5,615.9	62.1		3,103.7	175.8		8,719.6
20,000+ - 35,000	90.8		4,467.2	114.9		5,747.0	205.7		10,214.2
35,000 - 40,000	14.5		713.0	26.6		1,331.6	41.1		2,044.6
40,000+ - 50,000	12.0		584.6	42.8		2,138.7	54.7		2,723.2
50,000+ - 70,000	17.0		824.9	37.9		1,897.4	54.9		2,722.3
70,000+ - 75,000	3.2		157.0	5.1		254.1	8.3		411.1
75,000+ - 80,000	2.7		130.4	4.5		223.7	7.2		354.1
80,000+ - 150,000	14.0		672.1	31.9		1,596.0	45.9		2,268.1
150,000 - 500,000	19.7		200.9	22.7		1,135.0	42.4		1,335.9
at least 500,000	3.1		6.9	2.1		103.7	5.2		110.6
Total	290.6		13,372.7	350.6		17,390.9	641.3		30,903.5
	Total Property Tax Relief via either deduction or credit								
at most 10,000	178.7	398,475.6	11,176.9	139.2	520,822.8	10,617.6	317.9	919,298.4	21,794.5
10,000 < 20,000	147.4	289,799.7	10,729.6	211.4	574,575.1	15,800.0	358.8	864,374.8	26,529.6
20,000 < 35,000	47.4	124,551.6	6,259.7	61.0	206,099.1	4,937.5	108.4	330,650.7	11,197.2
35,000 < 50,000	81.5	251,026.9	14,439.3	116.5	436,448.3	10,822.7	198.0	687,475.1	25,261.9
50,000 < 75,000	110.4	370,120.2	21,288.7	200.0	909,464.9	25,684.5	310.4	1,279,585.2	46,973.2
75,000 < 100,000	18.5	66,380.6	4,099.5	43.5	216,451.7	8,188.6	62.0	282,832.3	12,288.0
100,000 < 200,000	15.9	58,584.1	3,859.5	41.9	217,415.8	10,448.6	57.8	275,999.9	14,308.2
200,000 < 250,000	87.5	392,447.6	25,669.5	441.5	2,752,098.7	154,610.2	529.0	3,144,546.2	180,279.7
250,000 < 500,000	39.4	137,502.6	8,967.3	269.9	2,101,454.9	135,129.9	309.2	2,238,957.4	144,097.2
at least 500,000	6.3	25,687.1	2,311.1	39.3	360,340.5	32,426.2	45.6	386,027.7	34,737.3
Total	732.9	2,114,575.9	108,801.1	1,564.2	8,295,171.8	408,665.7	2,297.1	10,409,747.7	517,466.8

Multi-bracket filers = married filing jointly, household head, and qualifying survivor
Single-bracket filers = single and married filing separately

Statistics of Income 2010: New Jersey Income Tax Returns for 2008

Table 4.1 Sources of Income: All Returns 2007-2008 Comparison

Income Source	Number of Returns			Amounts (\$000)			Percent of Gross Income		
	2008	2007	Percent Change	2008	2007	Percent Change	2007	2006	Change
Employee Compensation	3,358.4	3,347.7	0.3%	232,043,732.4	225,965,575.0	2.7%	76.2%	71.9%	4.3%
Interest	2,047.0	2,145.1	-4.6%	6,160,519.9	7,154,358.6	-13.9%	2.0%	2.3%	-0.3%
Dividends	1,182.1	1,212.8	-2.5%	6,257,922.2	6,873,311.1	-9.0%	2.1%	2.2%	-0.1%
Other Income	1,581.2	1,714.5	-7.8%	67,656,078.7	81,697,634.7	-17.2%	22.2%	26.0%	-3.8%
Total Income	3,943.6	3,938.7	0.1%	312,118,253.2	321,690,879.3	-3.0%	102.5%	102.4%	0.2%
Retirement Exclusion	670.8	648.1	3.5%	8,535,627.9	8,230,035.3	3.7%	2.8%	2.6%	0.2%
Gross Income	3,973.8	3,967.5	0.2%	304,381,122.2	314,238,875.1	-3.1%	100.0%	100.0%	0.0%
Sources of Other Income:									
S-Corporation Income	75.7	78.1	-3.0%	10,066,874.4	10,264,294.5	-1.9%	3.3%	3.3%	0.0%
Net Profits from Business	418.0	421.9	-0.9%	10,958,660.5	11,012,348.9	-0.5%	3.6%	3.5%	0.1%
Net Capital Gains	386.2	720.2	-46.4%	8,384,991.5	19,125,678.7	-56.2%	2.8%	6.1%	-3.3%
Pensions and Annuities	798.7	770.8	3.6%	18,242,614.4	17,072,554.8	6.9%	6.0%	5.4%	0.6%
Distributive Share of									
Partnership Income	114.0	120.4	-5.3%	15,450,728.6	19,111,977.6	-19.2%	5.1%	6.1%	-1.0%
Rental Income	102.1	99.8	2.3%	1,474,857.1	1,454,684.8	1.4%	0.5%	0.5%	0.0%
Net Gambling Income	20.9	21.8	-4.0%	112,698.6	125,000.7	-9.8%	0.0%	0.0%	0.0%
Alimony Received	22.0	21.3	3.4%	497,239.4	457,384.6	8.7%	0.2%	0.1%	0.0%
All Other	177.5	179.7	-1.2%	2,467,414.2	3,073,710.0	-19.7%	0.8%	1.0%	-0.2%
Sub Total: Other Income	1,581.2	1,714.5	-7.8%	67,656,078.7	81,697,634.7	-17.2%	22.2%	26.0%	-3.8%

Statistics of Income 2010: New Jersey Income Tax Returns for 2008

Table 4.2 Income Distribution: All Returns 2007-2008 Comparison

Gross Income Level	Number of Returns (000s)			Amounts (\$m)		
	2008	2007	% Change	2008	2007	% Change
Under \$10,000	783.1	781.1	0.3%	3,056.7	3,122.7	-2.1%
10,000 - 20,000	489.2	490.4	-0.2%	7,248.2	7,268.4	-0.3%
20,000 - 35,000	586.6	594.2	-1.3%	15,955.6	16,164.4	-1.3%
35,000 - 50,000	452.1	459.2	-1.5%	19,066.6	19,369.2	-1.6%
50,000 - 75,000	525.4	521.5	0.7%	32,233.9	32,017.7	0.7%
75,000 - 100,000	312.8	313.9	-0.4%	27,009.0	27,105.2	-0.4%
100,000 - 250,000	671.7	651.2	3.1%	98,987.1	95,671.4	3.5%
at least 250,000	153.0	156.0	-1.9%	100,824.0	113,519.9	-11.2%
Total	3,973.8	3,967.5	0.2%	304,381.1	314,238.9	-3.1%

Percentage Distribution by Gross Income Level

Gross Income Level	Number of Returns			Amount		
	2008	2007	change	2008	2007	change
Under \$10,000	19.7%	19.7%	0.0%	1.0%	1.0%	0.0%
10,000 - 20,000	12.3%	12.4%	-0.1%	2.4%	2.3%	0.1%
20,000 - 35,000	14.8%	15.0%	-0.2%	5.2%	5.1%	0.1%
35,000 - 50,000	11.4%	11.6%	-0.2%	6.3%	6.2%	0.1%
50,000 - 75,000	13.2%	13.1%	0.1%	10.6%	10.2%	0.4%
75,000 - 100,000	7.9%	7.9%	0.0%	8.9%	8.6%	0.2%
100,000 - 250,000	16.9%	16.4%	0.5%	32.5%	30.4%	2.1%
at least 250,000	3.9%	3.9%	-0.1%	33.1%	36.1%	-3.0%
Total	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%

Statistics of Income 2010: New Jersey Income Tax Returns for 2008

Table 4.3 Net Charged Tax: Taxable Returns 2007-2008 Comparison

Gross Income Level	Number of Returns (000s)			Amount (\$000s)		
	2008	2007	%Change	2008	2007	%Change
Under \$10,000	0.0	0.0	-	0	0	-
10,000 - 20,000	257.0	267.8	-4.0%	39,019	41,106	-5.1%
20,000 - 35,000	464.2	487.3	-4.7%	133,604	140,894	-5.2%
35,000 - 50,000	432.5	442.0	-2.2%	244,893	252,997	-3.2%
50,000 - 75,000	499.5	498.3	0.2%	540,604	538,435	0.4%
75,000 - 100,000	296.8	299.8	-1.0%	519,055	520,604	-0.3%
100,000 - 250,000	653.0	636.5	2.6%	2,765,441	2,701,716	2.4%
at least 250,000	150.8	154.4	-2.3%	4,964,454	5,972,580	-16.9%
Total	2,753.8	2,786.1	-1.2%	9,207,071	10,168,330	-9.5%

Percent Distribution by Gross Income Level

Gross Income Level	Number of Returns			Amount		
	2008	2007	change	2008	2007	change
Under \$10,000	0.0%	0.0%	-	0.0%	0.0%	-
10,000 - 20,000	9.3%	9.6%	-0.3%	0.4%	0.4%	0.0%
20,000 - 35,000	16.9%	17.5%	-0.6%	1.5%	1.4%	0.1%
35,000 - 50,000	15.7%	15.9%	-0.2%	2.7%	2.5%	0.2%
50,000 - 75,000	18.1%	17.9%	0.3%	5.9%	5.3%	0.6%
75,000 - 100,000	10.8%	10.8%	0.0%	5.6%	5.1%	0.5%
100,000 - 250,000	23.7%	22.8%	0.9%	30.0%	26.6%	3.5%
at least 250,000	5.5%	5.5%	-0.1%	53.9%	58.7%	-4.8%
Total	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%

Statistics of Income 2010: New Jersey Income Tax Returns for 2008

Table 4.4 Average Tax And Effective Rate - All Returns 2007-2008 Comparison

Gross Income Level	Average Tax (\$)			Effective Tax Rate		
	2008	2007	Change	2008	2007	Change
Under \$10,000	-	-	-	-	-	-
10,000 - 20,000	152	153	-1.1%	1.0%	1.0%	0.0%
20,000 - 35,000	288	289	-0.5%	1.0%	1.0%	0.0%
35,000 - 50,000	566	572	-1.1%	1.3%	1.4%	0.0%
50,000 - 75,000	1,082	1,081	0.2%	1.8%	1.8%	0.0%
75,000 - 100,000	1,749	1,737	0.7%	2.0%	2.0%	0.0%
100,000 - 250,000	4,235	4,245	-0.2%	2.9%	2.9%	0.0%
at least 250,000	32,926	38,683	-14.9%	5.0%	5.3%	-0.3%
Total	3,343	3,650	-8.4%	3.2%	3.4%	-0.2%

Statistics of Income 2010: New Jersey Income Tax Returns for 2008

Table 4.5 Comparative Tax Payments- All Returns (\$M)

	Tax Year		Change	
	2008	2007	Amount	Percent
Taxes Withheld	7,010.3	6,758.1	252.2	3.7%
Estimated Payments and Credits Applied	3,313.1	3,917.7	(604.6)	-15.4%
Other Payments	983.1	1,282.7	(299.6)	-23.4%
Gross Receivables	144.0	158.3	(14.3)	-9.0%
Excess UI and DI	21.6	22.8	(1.2)	-5.3%
Gross Collections	11,472.1	12,139.6	(667.5)	-5.5%
Refunds Issued	1,684.2	1,404.9	279.3	19.9%
Credits Approved	539.1	487.5	51.6	10.6%
Gross Payables	49.8	51.3	(1.5)	-3.0%
Property Tax Credit	30.9	31.0	(0.1)	-0.3%
Earned Income Credit	221.3	185.6	35.7	19.2%
Gross Outflows	2,525.2	2,160.3	364.9	16.9%
Net Charged Tax	8,946.9	9,979.3	(1,032.4)	-10.3%

Statistics of Income 2010: New Jersey Income Tax Returns for 2008

Table 5A Income Tax Return Amounts Summarized by County

COUNTY	NUMBER OF RETURNS	TOTAL INCOME (\$000)	TAXABLE INCOME (\$000)	NET CHARGED TAX (\$000)	AVERAGE TOTAL INCOME (\$)	AVERAGE TAXABLE INCOME (\$)	AVERAGE NET CHARGED TAX (\$)
ATLANTIC	120,123	6,331,832.3	5,376,066.5	154,717.8	52,711	44,755	1,288
BERGEN	398,701	41,715,599.3	37,832,419.9	1,294,232.6	104,629	94,889	3,246
BURLINGTON	190,847	14,125,422.3	12,317,134.4	396,929.7	74,014	64,539	2,080
CAMDEN	214,333	13,095,131.2	11,353,332.9	306,517.3	61,097	52,971	1,430
CAPE MAY	41,452	2,358,883.2	1,979,447.5	62,697.7	56,906	47,753	1,513
CUMBERLAND	59,386	2,711,322.0	2,291,067.3	54,279.5	45,656	38,579	914
ESSEX	315,640	25,448,353.8	23,050,851.9	734,095.1	80,625	73,029	2,326
GLOUCESTER	121,113	7,868,935.5	6,783,986.0	173,459.6	64,972	56,014	1,432
HUDSON	259,893	14,749,105.2	13,425,034.1	245,259.9	56,751	51,656	944
HUNTERDON	54,855	6,291,640.6	5,653,366.5	238,898.2	114,696	103,060	4,355
MERCER	148,168	13,220,463.5	11,873,401.2	442,951.7	89,226	80,135	2,990
MIDDLESEX	344,265	23,988,989.1	21,044,965.1	576,426.9	69,682	61,130	1,674
MONMOUTH	275,734	26,991,232.8	24,194,369.5	861,453.4	97,889	87,745	3,124
MORRIS	217,380	24,902,018.4	22,531,233.3	899,533.0	114,555	103,649	4,138
OCEAN	244,479	14,303,152.6	11,755,092.6	346,605.2	58,505	48,082	1,418
PASSAIC	216,094	11,924,751.5	10,280,779.9	269,064.1	55,183	47,575	1,245
SALEM	26,726	1,545,951.6	1,316,142.8	33,197.3	57,844	49,246	1,242
SOMERSET	142,956	16,973,927.2	15,482,862.7	658,091.7	118,735	108,305	4,603
SUSSEX	63,415	4,897,248.3	4,258,219.9	137,191.3	77,225	67,148	2,163
UNION	232,163	18,277,629.0	16,306,179.1	500,138.1	78,728	70,236	2,154
WARREN	45,277	3,079,139.3	2,635,170.8	80,458.2	68,007	58,201	1,777
COUNTY UNKNOWN	240,813	17,317,524.5	15,643,352.6	581,014.4	71,913	64,961	2,413
Statewide	3,973,813	312,118,253	277,384,477	9,047,213	78,544	69,803	2,277

Statistics of Income 2009: New Jersey Income Tax Returns for 2007

Table 5B Income by Type of Taxpayer by County

COUNTY	WITH AT LEAST ONE FILER AGE < 65			WITH AT LEAST ONE FILER AGE 65+		
	NUMBER OF RETURNS	AVERAGE TOTAL INCOME (\$)	AVERAGE NET CHARGED TAX (\$)	NUMBER OF RETURNS	AVERAGE TOTAL INCOME (\$)	AVERAGE NET CHARGED TAX (\$)
ATLANTIC	102,388	53,518	1,331	17,735	48,051	1,043
BERGEN	329,471	108,240	3,301	69,230	87,441	2,984
BURLINGTON	160,230	77,546	2,223	30,617	55,530	1,332
CAMDEN	186,194	62,406	1,471	28,139	52,435	1,157
CAPE MAY	31,928	58,590	1,621	9,524	51,262	1,148
CUMBERLAND	51,544	45,916	911	7,842	43,949	936
ESSEX	276,400	81,047	2,244	39,240	77,647	2,900
GLOUCESTER	104,815	68,037	1,539	16,298	45,256	743
HUDSON	234,163	58,846	975	25,730	37,680	659
HUNTERDON	46,353	120,745	4,664	8,502	81,716	2,669
MERCER	126,026	91,431	3,055	22,142	76,677	2,619
MIDDLESEX	297,186	72,234	1,753	47,079	53,571	1,181
MONMOUTH	232,429	102,252	3,267	43,305	74,469	2,356
MORRIS	181,713	121,451	4,467	35,667	79,425	2,461
OCEAN	184,472	63,143	1,622	60,007	44,245	789
PASSAIC	188,815	55,964	1,266	27,279	49,776	1,103
SALEM	22,473	60,260	1,327	4,253	45,079	795
SOMERSET	122,627	123,087	4,781	20,329	92,486	3,534
SUSSEX	54,813	79,658	2,256	8,602	61,723	1,572
UNION	199,913	81,206	2,209	32,250	63,361	1,814
WARREN	38,114	71,632	1,929	7,163	48,716	966
COUNTY UNKNOWN	203,746	71,861	2,325	37,067	72,199	2,897
Statewide	3,375,813	81,104	2,347	598,000	64,088	1,881

Statistics of Income 2010: New Jersey Income Tax Returns for 2008

Table 5C Income by Source of Income by County

COUNTY	EMPLOYEE COMPENSATION		INTEREST	
	NUMBER	AVERAGE (\$)	NUMBER	AVERAGE (\$)
ATLANTIC	103,591	46,843	52,027	2,274
BERGEN	325,340	86,206	245,972	4,239
BURLINGTON	164,153	66,529	99,652	2,181
CAMDEN	188,220	55,215	91,141	2,116
CAPE MAY	32,885	46,252	23,343	2,976
CUMBERLAND	52,314	41,618	22,056	1,894
ESSEX	269,372	67,499	133,298	3,519
GLOUCESTER	106,354	60,939	59,788	1,618
HUDSON	223,979	56,276	101,623	2,034
HUNTERDON	46,229	100,702	37,146	3,014
MERCER	126,449	78,246	78,020	3,063
MIDDLESEX	297,855	65,947	188,746	2,406
MONMOUTH	230,932	82,676	163,264	3,428
MORRIS	182,856	99,803	142,447	3,413
OCEAN	187,367	54,259	136,005	2,865
PASSAIC	186,045	51,221	92,813	2,491
SALEM	23,011	51,631	13,108	1,867
SOMERSET	122,014	101,409	89,760	3,728
SUSSEX	55,095	69,995	36,562	2,025
UNION	197,312	71,240	113,990	3,192
WARREN	38,526	63,839	25,314	2,027
COUNTY UNKNOWN	198,481	58,957	100,905	3,822
Statewide	3,358,380	69,094	2,046,980	3,010

Statistics of Income 2010: New Jersey Income Tax Returns for 2008

Table 5C Income by Source of Income by County (continued)

COUNTY	DIVIDENDS		OTHER INCOME	
	NUMBER	AVERAGE (\$)	NUMBER	AVERAGE (\$)
ATLANTIC	26,065	3,448	42,172	30,141
BERGEN	150,803	7,710	185,769	61,712
BURLINGTON	57,384	3,592	78,513	35,421
CAMDEN	50,695	3,654	76,102	30,545
CAPE MAY	13,107	4,363	19,457	36,553
CUMBERLAND	10,065	3,211	18,334	25,092
ESSEX	73,663	7,398	111,285	56,180
GLOUCESTER	31,367	2,518	46,206	26,233
HUDSON	42,656	2,901	78,744	23,038
HUNTERDON	27,315	5,039	28,042	49,450
MERCER	47,619	6,776	59,183	46,714
MIDDLESEX	101,498	3,301	128,758	27,627
MONMOUTH	106,380	5,221	124,533	54,472
MORRIS	97,966	6,021	103,523	53,868
OCEAN	78,449	3,764	115,776	29,815
PASSAIC	47,107	3,778	73,031	27,196
SALEM	6,512	3,580	10,373	29,893
SOMERSET	62,022	6,584	64,617	59,699
SUSSEX	21,080	3,414	26,996	33,148
UNION	63,408	5,967	86,998	39,989
WARREN	14,855	3,298	19,065	27,244
COUNTY UNKNOWN	52,111	8,289	83,695	57,329
Statewide	1,182,127	5,294	1,581,172	42,789

Statistics of Income 2010: New Jersey Income Tax Returns for 2008

Table 5D-2 Total Income by Filing Status with no filer Age 65+

COUNTY	SINGLE			MARRIED FILING JOINT			MARRIED FILING SEPARATE			HEAD OF HOUSEHOLD			QUALIFYING SPOUSE		
	NUMBER OF RETURNS	AVERAGE TOTAL INCOME (\$)	AVERAGE NET TAX (\$)	NUMBER OF RETURNS	AVERAGE TOTAL INCOME (\$)	AVERAGE NET TAX (\$)	NUMBER OF RETURNS	AVERAGE TOTAL INCOME (\$)	AVERAGE NET TAX (\$)	NUMBER OF RETURNS	AVERAGE TOTAL INCOME (\$)	AVERAGE NET TAX (\$)	NUMBER OF RETURNS	AVERAGE TOTAL INCOME (\$)	AVERAGE NET TAX (\$)
ATLANTIC	45,564	29,970	653	32,071	101,875	3,108	2,005	43,707	1,082	22,679	33,314	203	69	54,027	875
BERGEN	149,822	42,257	1,069	135,671	191,076	6,037	5,991	201,194	12,765	37,631	57,867	837	256	79,510	1,177
BURLINGTON	70,930	34,014	772	64,564	136,271	4,387	3,298	55,109	1,470	21,318	48,021	613	120	74,998	1,745
CAMDEN	82,196	31,500	621	62,840	119,305	3,344	3,304	48,958	1,130	37,700	36,150	236	154	56,772	849
CAPE MAY	15,302	28,767	678	11,696	106,299	3,312	648	56,011	2,099	4,253	35,105	296	29	55,174	738
CUMBERLAND	20,632	26,866	509	15,876	85,139	2,172	818	41,494	1,019	14,182	29,996	78	36	37,656	257
ESSEX	115,409	35,520	820	73,262	202,499	6,724	5,012	72,764	2,197	82,550	37,410	264	167	83,126	1,382
GLOUCESTER	44,927	31,326	637	44,830	112,668	2,786	1,722	51,096	1,145	13,206	43,834	438	130	47,663	507
HUDSON	117,360	45,912	848	58,684	107,735	2,020	4,145	61,023	1,307	53,877	33,616	88	97	50,433	715
HUNTERDON	19,640	42,975	1,397	23,033	193,386	7,807	691	81,599	3,032	2,958	77,100	1,995	31	456,432	30,940
MERCER	55,032	37,237	998	45,288	183,859	6,912	2,632	68,925	2,248	22,999	41,681	476	75	90,980	2,340
MIDDLESEX	127,735	35,265	795	119,651	122,773	3,248	5,418	62,938	1,919	44,176	43,445	455	206	58,882	725
MONMOUTH	105,367	37,168	951	97,877	186,350	6,413	3,858	80,722	2,988	25,147	51,149	785	180	72,591	1,624
MORRIS	80,352	41,216	1,193	82,330	212,555	8,319	2,851	77,449	2,591	16,041	63,746	1,441	139	103,696	3,553
OCEAN	82,096	31,080	703	78,566	102,718	2,898	2,869	50,649	1,388	20,748	41,944	463	193	56,244	987
PASSAIC	80,739	32,175	709	58,496	108,440	2,941	2,634	50,370	1,303	46,837	31,751	132	109	55,659	826
SALEM	9,443	30,026	592	9,074	102,100	2,550	425	48,277	1,145	3,515	34,901	161	16	65,780	1,746
SOMERSET	53,205	42,507	1,254	53,229	222,006	9,313	2,192	85,984	3,211	13,900	58,476	1,148	101	135,898	5,755
SUSSEX	23,262	33,325	808	25,063	126,633	3,838	952	59,856	1,739	4,590	53,253	775	56	56,809	890
UNION	86,099	35,036	831	66,735	168,083	5,192	3,822	62,329	1,722	43,131	40,637	391	126	77,360	1,622
WARREN	16,327	32,571	753	17,216	115,735	3,386	637	52,322	1,381	3,913	43,767	480	21	62,687	1,500
COUNTY UNKNOWN	105,138	39,079	969	50,473	168,758	6,728	5,570	71,437	2,676	42,477	37,932	402	88	65,479	1,560
Statewide	1,506,677	36,733	870	1,227,415	154,528	5,034	61,494	77,029	2,998	577,828	41,292	423	2,399	75,882	1,868

Statistics of Income 2010: New Jersey Income Tax Returns for 2008

Table 5D-2 Total Income by Filing Status with at least one filer Age 65+

COUNTY	SINGLE			MARRIED FILING JOINT			MARRIED FILING SEPARATE			HEAD OF HOUSEHOLD			QUALIFYING SPOUSE		
	NUMBER OF RETURNS	AVERAGE TOTAL INCOME (\$)	AVERAGE NET TAX (\$)	NUMBER OF RETURNS	AVERAGE TOTAL INCOME (\$)	AVERAGE NET TAX (\$)	NUMBER OF RETURNS	AVERAGE TOTAL INCOME (\$)	AVERAGE NET TAX (\$)	NUMBER OF RETURNS	AVERAGE TOTAL INCOME (\$)	AVERAGE NET TAX (\$)	NUMBER OF RETURNS	AVERAGE TOTAL INCOME (\$)	AVERAGE NET TAX (\$)
ATLANTIC	8,108	30,818	547	8,770	64,479	1,509	231	50,753	1,970	618	39,996	578	8	47,621	387
BERGEN	31,585	47,428	1,292	35,118	124,438	4,524	822	123,327	6,626	1,682	49,287	856	23	53,558	592
BURLINGTON	13,411	33,467	583	15,932	75,560	2,026	363	42,245	933	895	35,005	374	16	52,949	935
CAMDEN	12,873	33,540	657	13,843	71,504	1,680	348	49,604	1,650	1,059	33,906	246	16	43,655	303
CAPE MAY	4,172	33,288	655	5,081	66,742	1,571	106	48,762	1,718	161	29,618	214	4	71,894	1,285
CUMBERLAND	3,446	27,947	482	4,051	58,569	1,366	82	35,793	770	259	30,987	332	4	31,088	74
ESSEX	19,375	38,745	951	16,929	126,572	5,354	579	118,195	6,440	2,333	36,108	427	24	31,604	156
GLoucester	6,971	29,229	414	8,683	58,896	1,033	181	39,426	871	457	33,295	228	6	14,051	-46
HUDSON	13,377	26,524	441	10,668	52,109	964	367	41,213	1,070	1,308	33,095	288	10	39,245	96
HUNTERDON	3,505	43,285	1,072	4,753	111,333	3,906	119	70,128	2,436	122	44,257	623	3	43,518	252
MERCER	10,459	43,450	1,157	10,576	111,920	4,172	305	92,234	4,543	791	38,914	480	11	69,473	832
MIDDLESEX	21,247	33,964	601	23,931	71,804	1,724	531	51,795	1,771	1,354	39,755	447	16	47,077	547
MONMOUTH	20,022	41,095	930	21,687	106,616	3,728	501	88,525	4,089	1,071	41,664	443	24	39,426	476
MORRIS	15,692	45,890	1,147	18,931	108,007	3,570	384	81,578	3,780	646	56,235	1,147	14	30,223	86
OCEAN	27,377	29,677	435	31,137	57,463	1,113	510	39,435	996	962	33,895	302	21	28,014	79
PASSAIC	12,914	31,354	566	13,046	69,205	1,681	305	53,489	1,864	1,002	33,163	273	12	44,907	628
SALEM	1,743	27,731	356	2,312	59,258	1,165	57	35,023	682	139	30,395	169	2	79,215	2,083
SOMERSET	9,207	47,942	1,302	10,425	134,534	5,663	267	65,982	2,228	417	42,531	512	13	67,345	873
SUSSEX	3,493	34,466	604	4,878	81,342	2,239	78	103,686	5,702	151	37,227	281	2	26,576	0
UNION	15,370	38,627	875	15,123	91,130	2,899	404	52,726	1,759	1,336	37,266	362	17	27,478	273
WARREN	3,268	30,250	513	3,698	65,784	1,394	68	34,934	608	126	34,669	356	3	27,302	206
COUNTY UNKNOWN	23,107	40,970	1,139	12,223	130,852	6,126	582	151,726	9,772	1,139	36,172	446	16	37,071	285
Statewide	280,722	37,440	833	291,795	90,998	2,935	7,190	77,922	3,623	18,028	38,281	452	265	42,186	423

Statistics of Income 2010: New Jersey Income Tax Returns for 2008

Table 5E Summary of Filing Characteristics

COUNTY	EXEMPTION TYPES (NUMBER OF CLAIMS)					
	REGULAR EXEMPTIONS	DEPENDENT CHILDREN	OTHER DEPENDENTS	TOTAL BLIND AND DISABLED	TOTAL AGE 65+	TOTAL COLLEGE
ATLANTIC	160,991	74,480	8,275	3,451	23,807	6,139
BERGEN	569,595	232,479	17,224	7,765	94,339	24,971
BURLINGTON	271,407	115,172	6,482	5,760	41,884	12,392
CAMDEN	291,063	140,929	11,655	6,037	37,696	13,222
CAPE MAY	58,244	19,803	1,553	1,481	13,245	2,197
CUMBERLAND	79,323	42,705	6,033	2,265	10,559	2,616
ESSEX	405,918	212,830	22,690	6,486	50,799	16,086
GLOUCESTER	174,651	78,371	4,574	4,071	22,287	8,118
HUDSON	329,326	134,875	17,858	5,019	32,293	8,621
HUNTERDON	82,649	35,376	1,031	1,088	11,734	4,811
MERCER	204,064	92,752	6,747	3,726	29,548	9,261
MIDDLESEX	487,928	213,900	21,049	8,126	63,757	21,309
MONMOUTH	395,358	174,611	10,542	7,105	58,335	20,935
MORRIS	318,682	135,690	8,044	4,240	49,100	15,769
OCEAN	354,246	144,337	7,732	10,131	83,732	13,059
PASSAIC	287,680	147,509	15,263	4,260	36,024	10,567
SALEM	38,117	16,608	1,212	1,038	5,866	1,485
SOMERSET	206,644	92,985	6,542	2,764	27,677	10,194
SUSSEX	94,263	40,799	1,482	1,891	11,746	5,270
UNION	314,077	147,619	13,592	4,871	42,891	12,835
WARREN	66,201	28,028	1,300	1,344	9,730	3,157
COUNTY UNKNOWN	303,623	119,940	13,587	6,573	45,407	8,395
Statewide	5,494,050	2,441,798	204,467	99,492	802,456	231,409

Statistics of Income 2010: New Jersey Income Tax Returns for 2008

Table 5E Summary of Filing Characteristics (continued)

COUNTY	FILING STATUS (RETURNS)				
	SINGLE	MARRIED FILING JOINT	HEAD OF HOUSEHOLD	MARRIED FILING SEPARATE	QUALIFIED WIDOW
ATLANTIC	53,672	40,841	23,297	2,236	77
BERGEN	181,507	170,789	39,313	6,813	279
BURLINGTON	84,341	80,496	22,213	3,661	136
CAMDEN	95,069	76,683	38,759	3,652	170
CAPE MAY	19,474	16,777	4,414	754	33
CUMBERLAND	24,078	19,927	14,441	900	40
ESSEX	134,784	90,191	84,883	5,591	191
GLOUCESTER	51,898	53,513	13,663	1,903	136
HUDSON	130,737	69,352	55,185	4,512	107
HUNTERDON	23,145	27,786	3,080	810	34
MERCER	65,491	55,864	23,790	2,937	86
MIDDLESEX	148,982	143,582	45,530	5,949	222
MONMOUTH	125,389	119,564	26,218	4,359	204
MORRIS	96,044	101,261	16,687	3,235	153
OCEAN	109,473	109,703	21,710	3,379	214
PASSAIC	93,653	71,542	47,839	2,939	121
SALEM	11,186	11,386	3,654	482	18
SOMERSET	62,412	63,654	14,317	2,459	114
SUSSEX	26,755	30,831	4,741	1,030	58
UNION	101,469	81,858	44,467	4,226	143
WARREN	19,595	20,914	4,039	705	24
COUNTY UNKNOWN	128,245	62,696	43,616	6,152	104
Statewide	1,787,399	1,519,210	595,856	68,684	2,664

Statistics of Income 2010: New Jersey Income Tax Returns for 2008

Table 5F Income Per Capita Summary

<u>COUNTY</u>	<u>ESTIMATED POPULATION</u>	<u>TOTAL INCOME PER CAPITA</u>	<u>NET CHARGED TAX PER CAPITA</u>	<u>WAGE INCOME PER CAPITA</u>
ATLANTIC	275,406	22,991	562	17,620
BERGEN	902,849	46,204	1,433	31,064
BURLINGTON	455,072	31,040	872	23,998
CAMDEN	526,828	24,857	582	19,727
CAPE MAY	97,632	24,161	642	15,579
CUMBERLAND	160,007	16,945	339	13,607
ESSEX	779,031	32,667	942	23,340
GLOUCESTER	292,231	26,927	594	22,178
HUDSON	603,913	24,423	406	20,871
HUNTERDON	131,075	48,000	1,823	35,517
MERCER	370,310	35,701	1,196	26,719
MIDDLESEX	798,013	30,061	722	24,614
MONMOUTH	650,626	41,485	1,324	29,345
MORRIS	492,770	50,535	1,825	37,035
OCEAN	575,432	24,856	602	17,667
PASSAIC	495,531	24,065	543	19,231
SALEM	67,197	23,006	494	17,681
SOMERSET	327,456	51,836	2,010	37,786
SUSSEX	153,006	32,007	897	25,204
UNION	529,417	34,524	945	26,551
WARREN	111,031	27,732	725	22,151
COUNTY UNKNOWN	na	na	na	na
Statewide	8,795	33,520	963	25,054

Statistics of Income 2010: New Jersey Income Tax Returns for 2008

Table 5E Summary of Filing Characteristics (continued)

COUNTY	FILING STATUS (RETURNS)				
	SINGLE	MARRIED FILING JOINT	HEAD OF HOUSEHOLD	MARRIED FILING SEPARATE	QUALIFIED WIDOW
ATLANTIC	53,672	40,841	23,297	2,236	77
BERGEN	181,507	170,789	39,313	6,813	279
BURLINGTON	84,341	80,496	22,213	3,661	136
CAMDEN	95,069	76,683	38,759	3,652	170
CAPE MAY	19,474	16,777	4,414	754	33
CUMBERLAND	24,078	19,927	14,441	900	40
ESSEX	134,784	90,191	84,883	5,591	191
GLOUCESTER	51,898	53,513	13,663	1,903	136
HUDSON	130,737	69,352	55,185	4,512	107
HUNTERDON	23,145	27,786	3,080	810	34
MERCER	65,491	55,864	23,790	2,937	86
MIDDLESEX	148,982	143,582	45,530	5,949	222
MONMOUTH	125,389	119,564	26,218	4,359	204
MORRIS	96,044	101,261	16,687	3,235	153
OCEAN	109,473	109,703	21,710	3,379	214
PASSAIC	93,653	71,542	47,839	2,939	121
SALEM	11,186	11,386	3,654	482	18
SOMERSET	62,412	63,654	14,317	2,459	114
SUSSEX	26,755	30,831	4,741	1,030	58
UNION	101,469	81,858	44,467	4,226	143
WARREN	19,595	20,914	4,039	705	24
COUNTY UNKNOWN	128,245	62,696	43,616	6,152	104
Statewide	1,787,399	1,519,210	595,856	68,684	2,664

Statistics of Income 2010: New Jersey Income Tax Returns for 2008

Table 5E Summary of Filing Characteristics

COUNTY	EXEMPTION TYPES (NUMBER OF CLAIMS)					
	REGULAR EXEMPTIONS	DEPENDENT CHILDREN	OTHER DEPENDENTS	TOTAL BLIND AND DISABLED	TOTAL AGE 65+	TOTAL COLLEGE
ATLANTIC	160,991	74,480	8,275	3,451	23,807	6,139
BERGEN	569,595	232,479	17,224	7,765	94,339	24,971
BURLINGTON	271,407	115,172	6,482	5,760	41,884	12,392
CAMDEN	291,063	140,929	11,655	6,037	37,696	13,222
CAPE MAY	58,244	19,803	1,553	1,481	13,245	2,197
CUMBERLAND	79,323	42,705	6,033	2,265	10,559	2,616
ESSEX	405,918	212,830	22,690	6,486	50,799	16,086
GLOUCESTER	174,651	78,371	4,574	4,071	22,287	8,118
HUDSON	329,326	134,875	17,858	5,019	32,293	8,621
HUNTERDON	82,649	35,376	1,031	1,088	11,734	4,811
MERCER	204,064	92,752	6,747	3,726	29,548	9,261
MIDDLESEX	487,928	213,900	21,049	8,126	63,757	21,309
MONMOUTH	395,358	174,611	10,542	7,105	58,335	20,935
MORRIS	318,682	135,690	8,044	4,240	49,100	15,769
OCEAN	354,246	144,337	7,732	10,131	83,732	13,059
PASSAIC	287,680	147,509	15,263	4,260	36,024	10,567
SALEM	38,117	16,608	1,212	1,038	5,866	1,485
SOMERSET	206,644	92,985	6,542	2,764	27,677	10,194
SUSSEX	94,263	40,799	1,482	1,891	11,746	5,270
UNION	314,077	147,619	13,592	4,871	42,891	12,835
WARREN	66,201	28,028	1,300	1,344	9,730	3,157
COUNTY UNKNOWN	303,623	119,940	13,587	6,573	45,407	8,395
Statewide	5,494,050	2,441,798	204,467	99,492	802,456	231,409

Statistics of Income 2010: New Jersey Income Tax Returns for 2008

Table 5F Income Per Capita Summary

<u>COUNTY</u>	<u>ESTIMATED POPULATION</u>	<u>TOTAL INCOME PER CAPITA</u>	<u>NET CHARGED TAX PER CAPITA</u>	<u>WAGE INCOME PER CAPITA</u>
ATLANTIC	275,406	22,991	562	17,620
BERGEN	902,849	46,204	1,433	31,064
BURLINGTON	455,072	31,040	872	23,998
CAMDEN	526,828	24,857	582	19,727
CAPE MAY	97,632	24,161	642	15,579
CUMBERLAND	160,007	16,945	339	13,607
ESSEX	779,031	32,667	942	23,340
GLOUCESTER	292,231	26,927	594	22,178
HUDSON	603,913	24,423	406	20,871
HUNTERDON	131,075	48,000	1,823	35,517
MERCER	370,310	35,701	1,196	26,719
MIDDLESEX	798,013	30,061	722	24,614
MONMOUTH	650,626	41,485	1,324	29,345
MORRIS	492,770	50,535	1,825	37,035
OCEAN	575,432	24,856	602	17,667
PASSAIC	495,531	24,065	543	19,231
SALEM	67,197	23,006	494	17,681
SOMERSET	327,456	51,836	2,010	37,786
SUSSEX	153,006	32,007	897	25,204
UNION	529,417	34,524	945	26,551
WARREN	111,031	27,732	725	22,151
COUNTY UNKNOWN	na	na	na	na
Statewide	8,795	33,520	963	25,054

Statistics of Income 2010: New Jersey Income Tax Returns for 2008

Table 5G Distribution of Total Income by County - Returns

COUNTY	Total Income From:								
	\$0.00 to \$10,000	\$10,000 to \$20,000	\$20,000 to \$35,000	\$35,000 to \$50,000	\$50,000 to \$75,000	\$75,000 to \$100,000	\$100,000 to \$250,000	\$250,000 to \$500,000	\$500,000 and Over
ATLANTIC	19,878	18,482	24,737	16,240	16,569	9,669	12,829	1,220	154
BERGEN	60,867	41,508	51,827	44,937	56,572	37,892	80,517	15,861	3,200
BURLINGTON	28,759	20,056	27,191	23,209	28,787	20,638	36,584	4,200	409
CAMDEN	35,433	29,303	37,153	27,149	30,308	20,186	30,353	3,287	328
CAPE MAY	7,895	6,085	7,251	5,052	5,700	3,744	4,903	583	75
CUMBERLAND	10,175	10,095	12,567	8,191	8,099	4,686	5,132	330	38
ESSEX	54,994	47,790	55,989	40,505	40,514	21,846	39,845	8,986	1,914
GLOUCESTER	18,323	13,966	17,378	14,194	18,155	13,930	23,272	1,481	114
HUDSON	44,903	42,354	47,085	34,409	37,507	19,599	28,311	4,326	414
HUNTERDON	8,207	4,095	5,215	4,655	6,831	5,427	15,626	3,524	332
MERCER	22,674	16,701	22,302	17,893	20,285	13,373	27,552	5,148	757
MIDDLESEX	51,081	39,658	50,100	41,465	50,933	35,154	66,977	7,203	421
MONMOUTH	46,770	27,940	34,325	27,886	35,337	26,003	60,994	11,351	1,793
MORRIS	31,785	18,394	24,050	21,608	28,968	21,338	53,809	11,855	1,889
OCEAN	40,063	33,556	40,674	30,394	36,385	23,852	36,096	2,629	242
PASSAIC	38,017	35,781	40,002	27,051	27,476	16,354	27,660	2,847	256
SALEM	4,251	3,380	4,482	3,465	4,043	2,889	3,976	176	18
SOMERSET	20,905	12,317	16,397	14,113	18,554	13,704	34,891	8,182	1,319
SUSSEX	9,751	5,695	7,360	6,635	9,757	8,007	14,402	1,385	105
UNION	37,529	30,961	38,444	29,004	32,407	19,047	35,049	6,539	1,153
WARREN	6,969	4,787	6,120	5,410	6,807	5,090	9,239	706	37
COUNTY UNKNOWN	44,719	38,540	46,196	32,253	32,084	16,557	23,735	4,148	1,120
Statewide: number	643,948	501,444	616,845	475,718	552,078	358,985	671,752	105,967	16,088
% of state total	16.3%	12.7%	15.6%	12.1%	14.0%	9.1%	17.0%	2.7%	0.4%

Statistics of Income 2010: New Jersey Income Tax Returns for 2008

Table 5H Change In Number Of Returns And Total Income Amount By County

COUNTY	Number of Returns		Change		Total Income Amount (\$000)		Change	
	2007	2008	Number	%	2007	2008	Amount	%
ATLANTIC	118,362	120,123	1,761	1.5%	6,257,086	6,331,832	74,746	1.2%
BERGEN	398,171	398,701	530	0.1%	43,691,199	41,715,599	(1,975,600)	-4.5%
BURLINGTON	190,147	190,847	700	0.4%	14,116,968	14,125,422	8,454	0.1%
CAMDEN	214,630	214,333	(297)	-0.1%	13,052,598	13,095,131	42,533	0.3%
CAPE MAY	40,032	41,452	1,420	3.5%	2,272,687	2,358,883	86,196	3.8%
CUMBERLAND	57,378	59,386	2,008	3.5%	2,581,929	2,711,322	129,393	5.0%
ESSEX	318,472	315,640	(2,832)	-0.9%	29,099,916	25,448,354	(3,651,562)	-12.5%
GLOUCESTER	120,111	121,113	1,002	0.8%	7,762,929	7,868,935	106,006	1.4%
HUDSON	258,906	259,893	987	0.4%	14,120,144	14,749,105	628,961	4.5%
HUNTERDON	53,043	54,855	1,812	3.4%	6,237,099	6,291,641	54,542	0.9%
MERCER	147,818	148,168	350	0.2%	13,959,297	13,220,464	(738,833)	-5.3%
MIDDLESEX	343,794	344,265	471	0.1%	23,871,092	23,988,989	117,897	0.5%
MONMOUTH	274,233	275,734	1,501	0.5%	27,575,044	26,991,233	(583,811)	-2.1%
MORRIS	215,382	217,380	1,998	0.9%	25,333,234	24,902,018	(431,216)	-1.7%
OCEAN	242,115	244,479	2,364	1.0%	14,104,051	14,303,153	199,102	1.4%
PASSAIC	216,146	216,094	(52)	0.0%	11,914,461	11,924,752	10,291	0.1%
SALEM	25,656	26,726	1,070	4.2%	1,480,076	1,545,952	65,876	4.5%
SOMERSET	141,055	142,956	1,901	1.3%	17,571,125	16,973,927	(597,198)	-3.4%
SUSSEX	60,487	63,415	2,928	4.8%	4,668,961	4,897,248	228,287	4.9%
UNION	232,208	232,163	(45)	0.0%	18,693,855	18,277,629	(416,226)	-2.2%
WARREN	44,485	45,277	792	1.8%	2,963,273	3,079,139	115,866	3.9%
COUNTY UNKNOWN	254,886	240,813	(14,073)	-5.5%	20,363,858	17,317,525	(3,046,333)	-15.0%
TOTALS	3,967,517	3,973,813	6,296	0.2%	321,690,882	312,118,253	(9,572,629)	-3.0%

Statistics of Income 2010: New Jersey Income Tax Returns for 2008

Table 6-1 Non-Residents Returns by Place of Origin:Taxable

State of Origin	Number of Returns	Everywhere Income Average/return (\$000s)	NJ Income Average/return (\$000s)	NJ Charged Tax (\$000s)	Average Charged Tax/ return (\$000s)
New York	135.3	307.3	83.3	576,017.7	4.3
Pennsylvania	15.9	402.4	70.2	67,489.0	4.2
Florida	10.8	644.4	117.4	83,421.5	7.7
New Jersey	8.3	200.6	83.2	37,229.6	4.5
California	6.9	1,463.6	55.3	24,278.8	3.5
Delaware	6.2	129.4	57.4	13,381.9	2.1
Connecticut	5.9	647.7	115.7	41,005.4	7.0
Massachusetts	3.7	597.9	63.6	14,009.9	3.7
Maryland	3.5	509.2	54.3	10,631.7	3.0
Virginia	3.2	634.9	44.3	6,964.5	2.2
Illinois	2.9	1,093.5	49.6	8,454.4	2.9
Texas	2.9	1,034.6	57.8	9,597.7	3.3
North Carolina	2.8	319.1	51.9	7,707.1	2.7
Georgia	2.3	361.9	48.2	5,787.5	2.5
Ohio	1.6	430.0	49.7	4,136.2	2.6
Elsewhere	1.5	820.8	63.7	5,352.5	3.6
South Carolina	1.4	329.5	75.9	6,615.9	4.6
Arizona	1.1	827.8	50.7	2,888.1	2.7
Michigan	1.1	639.5	44.1	2,480.1	2.3
Colorado	1.1	550.1	77.7	5,421.0	5.1
Washington	0.8	980.2	77.9	4,137.6	5.3
Tennessee	0.7	740.2	49.8	2,062.2	2.8
Missouri	0.7	1,564.9	48.7	1,895.2	2.7
Minnesota	0.7	1,466.0	63.2	2,771.6	4.1
New Hampshire	0.6	265.5	51.6	1,497.4	2.5
Indiana	0.6	615.9	67.6	2,445.2	4.4
District of Columbia	0.5	717.2	45.2	1,389.0	2.7
Rhode Island	0.5	256.6	51.2	1,353.4	2.6
Vermont	0.5	630.7	88.7	2,718.6	5.4
West Virginia	0.5	774.7	50.1	1,376.7	2.8
Maine	0.5	296.9	60.7	1,660.9	3.5
Nevada	0.5	1,033.7	76.6	2,446.8	5.2
Louisiana	0.4	1,219.1	40.2	822.1	1.9
Alabama	0.4	360.1	35.4	566.1	1.3
Kentucky	0.4	394.4	35.6	625.2	1.5
Utah	0.4	1,361.2	68.8	1,602.0	4.5
Oregon	0.3	329.1	43.8	813.9	2.4
Kansas	0.3	686.0	39.8	628.9	2.1
Wisconsin	0.3	340.3	36.6	415.0	1.5
Iowa	0.3	354.6	36.3	503.8	1.9
Oklahoma	0.3	783.0	41.2	588.3	2.3
Arkansas	0.2	576.6	36.9	312.1	1.5
New Mexico	0.2	331.7	46.8	450.4	2.2
Mississippi	0.2	310.5	122.7	1,375.2	9.0
Hawaii	0.1	617.5	39.3	298.0	2.0
Nebraska	0.1	1,038.6	35.8	246.4	1.7
Montana	0.1	243.0	45.8	253.6	2.5
Idaho	0.1	366.7	33.9	150.7	1.5
Puerto Rico	0.1	177.8	85.2	465.8	5.3
Wyoming	0.1	1,668.7	65.4	234.1	4.3
North Dakota	0.1	815.0	28.3	68.1	1.3
South Dakota	0.0	1,980.7	129.5	454.0	9.9
Alaska	0.0	192.7	20.6	23.9	0.6
All Taxable Returns	229.9	427.9	78.3	969,522.6	4.2

Statistics of Income 2010: New Jersey Income Tax Returns for 2008

Table 6-2 Non-Residents Returns by Place of Origin: Nontaxable

State of Origin	Number of Returns	Everywhere Income Average/return (\$000s)	NJ Income Average/return (\$000s)	NJ Charged Tax (\$000s)
New York	29.7	216.3	5.0	0.0
Pennsylvania	25.6	117.8	0.8	0.0
New Jersey	4.8	76.3	2.8	0.0
Florida	4.6	527.8	2.4	0.0
California	2.9	1,716.7	1.3	0.0
Elsewhere	2.7	62.5	4.2	0.0
Texas	2.1	349.6	1.3	0.0
North Carolina	1.7	118.3	1.9	0.0
Illinois	1.6	428.5	3.4	0.0
Virginia	1.5	233.5	1.7	0.0
Georgia	1.4	207.3	1.7	0.0
Connecticut	1.3	1,296.9	1.5	0.0
Maryland	1.3	223.5	2.0	0.0
Massachusetts	1.2	709.1	1.9	0.0
Delaware	1.0	71.6	2.7	0.0
Michigan	1.0	71.7	3.5	0.0
South Carolina	0.7	140.3	1.8	0.0
Ohio	0.6	356.1	1.7	0.0
Arizona	0.4	309.3	1.6	0.0
Colorado	0.4	212.7	2.0	0.0
Washington	0.3	3,901.2	1.8	0.0
Tennessee	0.3	528.7	2.3	0.0
Indiana	0.2	156.0	2.1	0.0
Missouri	0.2	259.5	1.0	0.0
Rhode Island	0.2	214.3	1.9	0.0
New Hampshire	0.2	770.9	1.3	0.0
Nevada	0.2	424.9	1.2	0.0
Minnesota	0.2	472.1	3.3	0.0
Kentucky	0.2	232.8	1.9	0.0
West Virginia	0.2	630.8	1.7	0.0
District of Columbia	0.2	397.7	0.9	0.0
Maine	0.2	89.3	1.9	0.0
Alabama	0.2	435.5	4.6	0.0
Oregon	0.2	316.9	1.4	0.0
Kansas	0.2	2,691.4	2.0	0.0
Vermont	0.2	72.5	2.6	0.0
Louisiana	0.1	184.1	1.9	0.0
Hawaii	0.1	249.6	1.4	0.0
Iowa	0.1	99.4	3.1	0.0
Utah	0.1	226.1	1.9	0.0
New Mexico	0.1	416.8	1.6	0.0
Oklahoma	0.1	1,731.4	1.2	0.0
Wisconsin	0.1	103.2	1.8	0.0
Puerto Rico	0.1	32.4	4.3	0.0
Arkansas	0.1	418.3	2.7	0.0
Nebraska	0.1	567.0	1.6	0.0
Idaho	0.1	177.3	2.0	0.0
Mississippi	0.1	577.4	2.3	0.0
Montana	0.1	121.2	3.5	0.0
Alaska	0.0	235.9	2.9	0.0
South Dakota	0.0	35.9	2.0	0.0
Wyoming	0.0	7,800.8	1.0	0.0
North Dakota	0.0	57.8	1.0	0.0
All Non-Taxable Returns	91.1	291.4	2.8	0.0

Statistics of Income 2010: New Jersey Income Tax Returns for 2008

Table 6A-1 Income Source by Gross Income Level of Non-Residents: All Returns (Amounts, \$000s)

Gross Income Level	Everywhere				New Jersey			
	Total Income	Other Retirement Exclusion	Gross Income	Excess Retirement Exclusion	Total Income	Other Retirement Exclusion	Gross Income	Excess Retirement Exclusion
All Returns	124,943,751.3	42,882.5	124,912,205.3	11,336.6	18,263,872.7	40,932.5	18,250,336.7	27,396.5
Taxable Returns	98,388,058.8	13,129.7	98,374,929.1	0.0	18,011,899.1	11,165.7	18,003,360.9	2,627.4
at most 10,000	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
10,000 < 20,000	208,265.8	1,091.0	207,174.8	0.0	138,369.0	1,091.0	137,683.7	405.7
20,000 < 30,000	502,418.7	1,740.0	500,678.7	0.0	335,229.8	1,740.0	334,058.0	568.2
30,000 < 35,000	277,476.1	964.9	276,511.2	0.0	178,735.4	964.9	178,019.7	249.2
35,000 < 40,000	308,122.1	996.8	307,125.2	0.0	194,202.7	996.8	193,481.5	275.7
40,000 < 50,000	691,215.4	1,828.4	689,387.0	0.0	430,953.4	1,828.4	429,457.4	332.5
50,000 < 60,000	782,815.6	1,011.0	781,804.6	0.0	482,431.9	1,011.0	481,681.9	260.9
60,000 < 70,000	834,720.6	1,093.3	833,627.3	0.0	487,794.5	1,093.3	486,941.7	240.5
70,000 < 75,000	426,316.3	406.3	425,909.9	0.0	246,464.6	406.3	246,129.0	70.7
75,000 < 80,000	434,214.6	537.7	433,676.9	0.0	243,305.8	537.7	242,908.6	140.5
80,000 < 90,000	875,412.6	362.1	875,050.5	0.0	479,671.4	362.1	479,362.1	52.8
90,000 < 100,000	861,092.7	91.2	861,001.5	0.0	453,289.7	65.2	453,236.2	11.8
100,000 < 150,000	4,111,925.4	393.3	4,111,532.0	0.0	2,019,583.1	195.0	2,019,395.0	6.9
150,000 < 200,000	3,262,115.9	446.1	3,261,669.8	0.0	1,453,135.6	169.5	1,452,966.1	0.0
200,000 < 250,000	2,370,000.3	236.2	2,369,764.1	0.0	982,177.3	110.2	982,071.7	4.6
250,000 < 500,000	4,786,744.2	544.8	4,786,199.4	0.0	1,724,386.7	166.9	1,724,221.7	1.8
500,000 < 1,000,000	2,266,336.4	204.4	2,266,132.0	0.0	694,320.6	71.7	694,248.8	0.0
1,000,000 < 3,000,000	7,360,870.9	598.4	7,360,272.5	0.0	1,793,765.6	188.0	1,793,583.2	5.6
at least 3,000,000	68,027,995.3	583.7	68,027,411.6	0.0	5,674,082.0	167.5	5,673,914.5	0.0
Non-taxable Returns	26,555,692.5	29,752.8	26,537,276.2	11,336.6	251,973.6	29,766.8	246,975.9	24,769.1
at most 10,000	177,370.0	22,979.8	165,726.7	11,336.6	126,069.5	22,981.8	122,376.5	19,288.8
10,000 < 20,000	235,753.5	2,773.0	232,980.6	0.0	122,791.1	2,785.0	121,680.6	1,674.5
20,000 < 35,000	165,517.3	1,744.3	163,773.1	0.0	1,033.1	1,744.3	912.8	1,624.0
35,000 < 50,000	213,149.3	933.2	212,216.1	0.0	705.6	933.2	655.6	883.3
50,000 < 75,000	417,636.5	968.1	416,668.5	0.0	408.5	968.1	384.5	944.1
75,000 < 100,000	407,496.3	326.3	407,170.0	0.0	192.5	326.3	192.5	326.3
100,000 < 200,000	1,174,637.0	16.2	1,174,620.8	0.0	757.4	16.2	757.4	16.2
200,000 < 250,000	375,371.3	0.0	375,371.3	0.0	8.5	0.0	8.5	0.0
250,000 < 500,000	1,181,405.2	12.0	1,181,393.1	0.0	6.3	12.0	6.3	12.0
at least 500,000	22,207,356.1	0.0	22,207,356.1	0.0	1.1	0.0	1.1	0.0

Statistics of Income 2010: New Jersey Income Tax Returns for 2008

Table 6A-2 Income Source by Gross Income Level of Non-Residents: All Returns (Returns, 000s)

Gross Income Level	Everywhere				New Jersey			
	Total Income	Other Retirement Exclusion	Gross Income	Excess Retirement Exclusion	Total Income	Other Retirement Exclusion	Gross Income	Excess Retirement Exclusion
All Returns	319.3	3.8	321.0	1.5	267.6	3.7	266.6	2.7
Taxable Returns	229.9	1.1	229.9	0.0	229.9	1.1	229.6	0.3
at most 10,000	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
10,000 < 20,000	14.1	0.1	14.1	0.0	14.1	0.1	14.0	0.1
20,000 < 30,000	20.2	0.2	20.2	0.0	20.2	0.2	20.1	0.1
30,000 < 35,000	8.5	0.1	8.5	0.0	8.5	0.1	8.5	0.0
35,000 < 40,000	8.2	0.1	8.2	0.0	8.2	0.1	8.2	0.0
40,000 < 50,000	15.3	0.1	15.3	0.0	15.3	0.1	15.3	0.0
50,000 < 60,000	14.3	0.1	14.3	0.0	14.3	0.1	14.2	0.0
60,000 < 70,000	12.8	0.1	12.8	0.0	12.8	0.1	12.8	0.0
70,000 < 75,000	5.9	0.0	5.9	0.0	5.9	0.0	5.9	0.0
75,000 < 80,000	5.6	0.0	5.6	0.0	5.6	0.0	5.6	0.0
80,000 < 90,000	10.3	0.0	10.3	0.0	10.3	0.0	10.3	0.0
90,000 < 100,000	9.1	0.0	9.1	0.0	9.1	0.0	9.1	0.0
100,000 < 150,000	33.5	0.0	33.5	0.0	33.5	0.0	33.5	0.0
150,000 < 200,000	18.9	0.0	18.9	0.0	18.9	0.0	18.9	0.0
200,000 < 250,000	10.6	0.0	10.6	0.0	10.6	0.0	10.6	0.0
250,000 < 400,000	15.3	0.0	15.3	0.0	15.3	0.0	15.3	0.0
400,000 < 500,000	5.1	0.0	5.1	0.0	5.1	0.0	5.1	0.0
500,000 < 1,000,000	10.6	0.0	10.6	0.0	10.6	0.0	10.6	0.0
at least 1,000,000	11.7	0.0	11.7	0.0	11.7	0.0	11.7	0.0
Non-taxable Returns	89.4	2.6	91.1	1.5	37.7	2.6	37.0	2.4
at most 10,000	33.3	2.0	35.0	1.5	26.5	2.0	25.9	1.8
10,000 < 20,000	15.5	0.3	15.5	0.0	11.0	0.3	11.0	0.2
20,000 < 35,000	6.0	0.2	6.0	0.0	0.1	0.2	0.1	0.1
35,000 < 50,000	5.0	0.1	5.0	0.0	0.0	0.1	0.0	0.1
50,000 < 75,000	6.7	0.1	6.7	0.0	0.0	0.1	0.0	0.1
75,000 < 100,000	4.7	0.0	4.7	0.0	0.0	0.0	0.0	0.0
100,000 < 200,000	8.4	0.0	8.4	0.0	0.0	0.0	0.0	0.0
200,000 < 250,000	1.7	0.0	1.7	0.0	0.0	0.0	0.0	0.0
250,000 < 500,000	3.4	0.0	3.4	0.0	0.0	0.0	0.0	0.0
at least 500,000	4.7	0.0	4.7	0.0	0.0	0.0	0.0	0.0

Statistics of Income 2010: New Jersey Income Tax Returns for 2008

Table 6B-1 Tax Calculations By Gross Income Level of Non-Residents: All Returns (Amounts, \$000s)

Gross Income Level	Everywhere Taxable Income	Schedule Tax		Tax Variance		Charged Tax
		Total*	New Jersey	Under	Over	
All Returns	123,462,203.0	9,300,149.6	971,910.0	33.2	32.9	971,906.9
Taxable Returns	97,263,201.5	7,242,420.6	969,525.6	28.9	28.5	969,522.6
at most 10,000	22,518.0	315.3	204.5	0.3	0.3	204.5
10,000 < 20,000	274,093.9	3,837.3	2,562.7	2.2	2.2	2,562.6
20,000 < 30,000	479,912.7	7,044.7	4,600.5	2.5	2.4	4,600.5
30,000 < 35,000	274,204.1	4,208.1	2,682.8	1.1	1.0	2,682.8
35,000 < 40,000	300,668.8	4,883.8	3,030.5	1.0	1.0	3,030.5
40,000 < 50,000	688,617.4	13,127.1	8,242.8	1.9	1.9	8,242.8
50,000 < 60,000	759,847.5	17,018.1	10,474.4	1.7	1.7	10,474.2
60,000 < 70,000	824,121.4	20,096.3	11,909.2	1.6	1.6	11,909.2
70,000 < 75,000	418,745.2	10,643.9	6,214.8	0.7	0.7	6,214.6
75,000 < 80,000	428,117.5	11,264.8	6,374.4	0.7	0.7	6,374.4
80,000 < 90,000	831,630.8	23,476.4	13,023.5	1.2	1.2	13,023.5
90,000 < 100,000	843,152.0	25,961.2	13,894.6	1.1	1.1	13,894.5
100,000 < 150,000	3,949,971.3	141,671.6	69,856.4	4.0	4.0	69,855.9
150,000 < 200,000	3,077,992.8	130,226.5	58,367.3	2.3	2.2	58,367.3
200,000 < 250,000	2,293,713.7	107,940.8	44,476.0	1.3	1.3	44,476.0
250,000 < 500,000	4,563,348.8	236,325.5	84,727.5	1.8	1.8	84,727.5
500,000 < 1,000,000	2,239,479.6	123,962.0	37,810.9	0.6	0.6	37,809.0
1,000,000 < 3,000,000	7,210,739.3	473,447.6	114,308.2	1.3	1.3	114,308.2
at least 3,000,000	67,782,326.9	5,886,969.9	476,764.5	1.5	1.4	476,764.5
Non-taxable Returns	26,199,001.5	2,057,729.0	2,384.4	4.2	4.3	2,384.4
at most 10,000	158,815.0	2,223.4	1,430.0	3.4	3.4	1,430.0
10,000 < 20,000	159,853.9	2,238.0	954.4	0.8	0.9	954.4
20,000 < 35,000	157,563.1	2,352.9	0.0	0.0	0.0	0.0
35,000 < 50,000	206,878.5	3,722.9	0.0	0.0	0.0	0.0
50,000 < 75,000	398,291.9	9,195.6	0.0	0.0	0.0	0.0
75,000 < 100,000	390,366.8	10,947.2	0.0	0.0	0.0	0.0
100,000 < 200,000	1,101,686.6	42,225.5	0.0	0.0	0.0	0.0
200,000 < 250,000	354,153.5	16,642.8	0.0	0.0	0.0	0.0
250,000 < 500,000	1,153,062.7	61,149.3	0.0	0.0	0.0	0.0
at least 500,000	22,118,329.5	1,907,031.6	0.0	0.0	0.0	0.0

* Total Schedule tax is calculated as if all income were earned in New Jersey.
NJ Schedule Tax is that part of total tax which can in fact be taxed by New Jersey.

Statistics of Income 2010: New Jersey Income Tax Returns for 2008

Table 6B-2 Tax Calculations By Gross Income Level of Non-Residents: All Returns (Returns, 000s)

Gross Income Level	Everywhere Taxable Income	Schedule Tax		Tax Variance		Charged Tax
		Total*	New Jersey	Under	Over	
All Returns	313.1	313.1	264.4	131.8	131.8	264.4
Taxable Returns	229.9	229.9	229.9	115.1	114.5	229.9
at most 10,000	2.6	2.6	2.6	1.3	1.3	2.6
10,000 < 20,000	17.8	17.8	17.8	8.8	8.9	17.8
20,000 < 30,000	19.3	19.3	19.3	9.7	9.5	19.3
30,000 < 35,000	8.4	8.4	8.4	4.2	4.2	8.4
35,000 < 40,000	8.0	8.0	8.0	4.1	3.9	8.0
40,000 < 50,000	15.3	15.3	15.3	7.7	7.6	15.3
50,000 < 60,000	13.8	13.8	13.8	6.9	6.9	13.8
60,000 < 70,000	12.7	12.7	12.7	6.3	6.4	12.7
70,000 < 75,000	5.8	5.8	5.8	2.8	2.9	5.8
75,000 < 80,000	5.5	5.5	5.5	2.8	2.7	5.5
80,000 < 90,000	9.8	9.8	9.8	4.9	4.9	9.8
90,000 < 100,000	8.9	8.9	8.9	4.4	4.4	8.9
100,000 < 150,000	32.2	32.2	32.2	16.2	16.0	32.2
150,000 < 200,000	17.8	17.8	17.8	8.9	8.9	17.8
200,000 < 250,000	10.3	10.3	10.3	5.2	5.1	10.3
250,000 < 400,000	14.6	14.6	14.6	7.3	7.3	14.6
400,000 < 500,000	5.0	5.0	5.0	2.5	2.5	5.0
500,000 < 1,000,000	10.4	10.4	10.4	5.2	5.2	10.4
at least 1,000,000	11.6	11.6	11.6	5.9	5.7	11.6
Non-taxable Returns	83.1	83.1	34.5	16.7	17.3	34.5
at most 10,000	32.7	32.7	27.6	13.3	13.8	27.6
10,000 < 20,000	11.4	11.4	6.9	3.4	3.5	6.9
20,000 < 35,000	5.8	5.8	0.0	0.0	0.0	0.0
35,000 < 50,000	4.9	4.9	0.0	0.0	0.0	0.0
50,000 < 75,000	6.4	6.4	0.0	0.0	0.0	0.0
75,000 < 100,000	4.5	4.5	0.0	0.0	0.0	0.0
100,000 < 200,000	7.9	7.9	0.0	0.0	0.0	0.0
200,000 < 250,000	1.6	1.6	0.0	0.0	0.0	0.0
250,000 < 500,000	3.3	3.3	0.0	0.0	0.0	0.0
at least 500,000	4.6	4.6	0.0	0.0	0.0	0.0

* Total Schedule tax is calculated as if all income were earned in New Jersey.
 NJ Schedule Tax is that part of total tax which can in fact be taxed by New Jersey.

Statistics of Income 2010: New Jersey Income Tax Returns for 2008

Table 6C-1 Tax Payments By Gross Income Level of Non-Residents: All Returns (Amounts, \$000s)

Gross Income Level	Withholdings	Estimated Payments & Credits	Cash Payments to Date	Refunds Issued	Credits Approved	Net Receivables
All Returns	606,629.5	433,179.5	103,420.2	226,113.0	78,179.1	(19,377.7)
Taxable Returns	579,779.0	410,616.0	103,032.2	183,222.9	73,600.5	(16,287.1)
at most 10,000	0.0	0.0	0.0	0.0	0.0	0.0
10,000 < 20,000	2,309.7	238.7	209.0	1,108.2	45.6	40.5
20,000 < 30,000	5,782.8	744.2	443.4	2,630.9	99.6	(199.3)
30,000 < 35,000	3,257.2	358.8	220.6	1,416.7	38.4	(63.8)
35,000 < 40,000	3,755.3	292.6	224.9	1,547.3	49.3	(2.7)
40,000 < 50,000	9,748.9	853.4	579.8	3,987.8	127.6	52.5
50,000 < 60,000	12,068.8	1,100.8	792.3	4,135.6	113.1	(81.6)
60,000 < 70,000	13,353.3	1,003.4	906.1	4,153.0	182.1	(14.4)
70,000 < 75,000	7,084.3	512.5	467.8	2,213.3	97.3	36.4
75,000 < 80,000	7,085.6	549.9	458.9	2,210.9	90.6	29.6
80,000 < 90,000	14,518.2	1,137.1	1,019.4	4,162.3	204.1	(52.4)
90,000 < 100,000	14,322.0	1,252.6	1,393.4	3,753.6	210.5	169.1
100,000 < 150,000	68,405.2	7,820.8	6,921.8	15,254.9	1,268.1	(1,037.6)
150,000 < 200,000	55,060.6	7,837.4	6,027.8	11,108.9	1,104.0	(1,033.1)
200,000 < 250,000	39,765.7	7,386.1	4,483.2	8,578.2	1,157.2	(920.0)
250,000 < 500,000	70,762.2	22,024.0	7,776.8	22,457.0	3,783.9	1,278.6
500,000 < 1,000,000	28,266.1	11,250.1	3,422.1	8,465.8	1,845.1	(1,235.5)
1,000,000 < 3,000,000	69,243.5	42,318.3	12,935.3	19,439.2	8,066.8	(3,403.3)
at least 3,000,000	154,989.5	303,935.4	54,749.5	66,599.2	55,117.1	(9,850.1)
Non-taxable Returns	26,850.6	22,563.5	388.0	42,890.0	4,578.6	(3,090.6)
at most 10,000	2,579.5	2,538.2	179.0	4,449.0	189.8	247.6
10,000 < 20,000	2,248.9	593.0	208.8	2,824.6	35.6	1,113.9
20,000 < 35,000	1,417.7	803.5	0.0	1,970.0	39.0	(284.3)
35,000 < 50,000	1,698.1	718.6	0.0	2,262.4	26.4	(196.4)
50,000 < 75,000	3,391.8	1,425.3	0.1	4,246.1	269.8	(472.3)
75,000 < 100,000	2,854.2	935.9	0.1	3,520.5	80.8	(282.7)
100,000 < 200,000	5,718.3	3,139.5	0.0	8,264.7	227.7	(788.3)
200,000 < 250,000	1,097.3	861.4	0.0	1,933.9	120.8	(226.3)
250,000 < 500,000	2,201.7	2,771.7	0.0	4,035.7	331.2	(1,007.1)
at least 500,000	3,643.2	8,776.5	0.0	9,383.1	3,257.4	(1,194.7)

Statistics of Income 2010: New Jersey Income Tax Returns for 2008

Table 6C-2 Tax Payments By Gross Income Level of Non-Residents : All Returns (Returns, 000s)

Gross Income Level	Withholdings	Estimated Payments & Credits	Cash Payments to Date	Refunds Issued	Credits Approved	Net Receivables
All Returns	227.7	40.1	87.0	201.2	15.5	267.0
Taxable Returns	172.0	34.0	79.9	139.2	12.9	229.6
at most 10,000	0.0	0.0	0.0	0.0	0.0	0.0
10,000 < 20,000	12.1	0.3	2.9	11.0	0.2	14.0
20,000 < 30,000	17.2	0.4	4.0	16.0	0.2	20.1
30,000 < 35,000	7.2	0.2	1.8	6.7	0.1	8.5
35,000 < 40,000	7.0	0.3	1.8	6.3	0.1	8.2
40,000 < 50,000	13.1	0.6	4.2	11.0	0.2	15.3
50,000 < 60,000	12.2	0.6	4.1	10.0	0.2	14.2
60,000 < 70,000	10.9	0.7	4.0	8.8	0.2	12.8
70,000 < 75,000	5.0	0.4	1.9	3.9	0.1	5.9
75,000 < 80,000	4.7	0.3	1.9	3.6	0.1	5.6
80,000 < 90,000	8.6	0.7	4.0	6.2	0.2	10.3
90,000 < 100,000	7.6	0.7	3.9	5.0	0.2	9.1
100,000 < 150,000	27.2	3.6	15.6	16.9	1.2	33.5
150,000 < 200,000	14.3	3.1	8.8	9.2	1.0	18.9
200,000 < 250,000	7.2	2.3	4.6	5.3	0.8	10.6
250,000 < 400,000	8.5	4.4	5.8	8.1	1.6	15.3
400,000 < 500,000	2.2	1.9	1.7	2.8	0.7	5.1
500,000 < 1,000,000	3.8	5.1	4.2	4.6	2.1	10.6
at least 1,000,000	3.2	8.4	4.8	3.8	3.6	11.7
Non-taxable Returns	55.7	6.1	7.2	62.0	2.7	37.4
at most 10,000	25.7	1.8	4.7	27.1	1.4	24.4
10,000 < 20,000	12.0	0.2	2.5	12.5	0.1	11.1
20,000 < 35,000	3.8	0.2	0.0	4.0	0.0	0.3
35,000 < 50,000	3.0	0.2	0.0	3.2	0.0	0.3
50,000 < 75,000	3.9	0.2	0.0	4.3	0.1	0.3
75,000 < 100,000	2.5	0.3	0.0	2.9	0.1	0.2
100,000 < 200,000	3.5	0.7	0.0	4.4	0.2	0.4
200,000 < 250,000	0.4	0.3	0.0	0.7	0.1	0.1
250,000 < 500,000	0.5	0.7	0.0	1.2	0.2	0.2
at least 500,000	0.3	1.5	0.0	1.7	0.6	0.2

Statistics of Income 2010: New Jersey Income Tax Returns for 2008

Table A. Full Year Resident Gross Income Tax Summary

Item	Taxable Returns		Non-taxable Returns		All Returns		Percent of Total Income		
	Number 000s	Amount \$m	Number 000s	Amount \$m	Number 000s	Amount \$m	Taxable	Non- taxable	Total
Gross Income:									
Employee Compensation	2,518.7	217,943.3	839.7	14,100.4	3,358.4	232,043.7	69.8%	4.5%	74.3%
Interest	1,589.7	5,372.4	457.3	788.1	2,047.0	6,160.5	1.7%	0.3%	2.0%
Dividends	934.1	5,758.4	248.0	499.5	1,182.1	6,257.9	1.8%	0.2%	2.0%
Other	1,125.9	62,647.3	455.3	5,008.8	1,581.2	67,656.1	20.1%	1.6%	21.7%
Total Income	2,753.8	291,721.4	1,189.8	20,396.9	3,943.6	312,118.3	93.5%	6.5%	100.0%
Retirement Exclusion	359.2	4,115.3	262.7	2,686.1	621.9	6,801.4	0.0%	0.0%	0.0%
Other Retirement Exclusion	24.0	219.2	164.6	1,515.1	188.6	1,734.2	0.1%	0.5%	0.6%
Excess Retirement Exclusion	0.0	0.0	108.8	798.5	108.8	798.5	0.0%	0.3%	0.3%
Gross Income	2,753.8	287,386.9	1,220.0	16,994.2	3,973.8	304,381.1	92.1%	5.4%	97.5%
Exemptions:	2,753.8	7,656.5	1,220.0	2,940.3	3,973.8	10,596.8	2.5%	0.9%	3.4%
Regular	2,753.8	4,027.6	1,220.0	1,466.4	3,973.8	5,494.1	1.3%	0.5%	1.8%
Aged	324.1	437.9	273.9	364.5	598.0	802.5	0.1%	0.1%	0.3%
Blind or Disabled	46.7	47.7	48.9	51.8	95.5	99.5	0.0%	0.0%	0.0%
Dependent Children	1,017.7	2,713.6	381.1	949.1	1,398.9	3,662.7	0.9%	0.3%	1.2%
Other Dependents	117.4	228.4	41.6	78.3	159.1	306.7	0.1%	0.0%	0.1%
Dependent College Student	170.1	201.2	26.2	30.2	196.3	231.4	0.1%	0.0%	0.1%
Deductions:	1,064.7	5,724.9	173.6	1,424.3	1,238.3	7,149.1	1.8%	0.5%	2.3%
Unreimbursed Medical Expenses	1,050.2	5,215.1	172.8	1,398.0	1,223.1	6,613.2	1.7%	0.4%	2.1%
Alimony Paid	23.3	496.8	1.7	23.5	25.0	520.4	0.2%	0.0%	0.2%
Qualified Conservation Contribution	1.1	10.0	0.2	2.6	1.3	12.6	0.0%	0.0%	0.0%
Health Enterprise Zone	0.1	2.8	0.0	0.1	0.1	3.0	0.0%	0.0%	0.0%
Excess Exemptions and Deductions	0.0	0.0	275.0	1,129.6	275.0	1,129.6	0.0%	0.4%	0.4%
Taxable Income	2,753.8	274,005.6	944.6	13,759.2	3,698.5	287,764.7	87.8%	4.4%	92.2%
Property Tax Deduction	1,622.5	10,186.9	34.9	222.8	1,657.3	10,409.7	3.3%	0.1%	3.3%
New Jersey Taxable Income	2,753.8	263,818.7	934.8	13,565.8	3,688.6	277,384.5	84.5%	4.3%	88.9%
Tax Before Credits	2,753.8	11,547.2	934.8	329.4	3,688.6	11,876.6	3.7%	0.1%	3.8%
Other Credits	344.7	2,305.9	93.7	239.2	438.3	2,305.9	0.7%	0.1%	0.8%
Net Variance	2,746.6	(0.0)	887.2	0.0	3,633.8	(0.0)	0.0%	0.0%	0.0%
Property Tax Credit	444.0	30.9	178.8	8.9	622.7	30.9	0.0%	0.0%	0.0%
Earned Income Credit	79.4	221.3	397.2	209.1	476.6	221.3	0.1%	0.1%	0.1%
Net Charged Tax	2,753.8	9,207.1	477.1	(159.9)	3,230.9	9,047.2	2.9%	-0.1%	2.9%

Statistics of Income 2010: New Jersey Income Tax Returns for 2008

Table B. Full Year Taxable Returns Summary

NJ Taxable Income	Number of Returns 000s	Gross Income \$000s	Net Charged Tax \$000s	Percent Distribution			Effective Tax Rate
				Number of Returns	Gross Income	Net Charged Tax	
at most 10,000	94.4	1,586,943.1	8,021.4	3.4%	0.6%	0.1%	0.5%
10,000 < 20,000	312.1	6,170,746.0	59,115.0	11.3%	2.1%	0.6%	1.0%
20,000 < 30,000	338.2	10,330,106.3	107,189.1	12.3%	3.6%	1.2%	1.0%
30,000 < 35,000	167.7	6,406,905.7	76,557.3	6.1%	2.2%	0.8%	1.2%
35,000 < 40,000	153.1	6,675,679.6	87,831.1	5.6%	2.3%	1.0%	1.3%
40,000 < 50,000	266.9	13,770,060.3	214,186.4	9.7%	4.8%	2.3%	1.6%
50,000 < 60,000	214.0	13,313,414.7	239,488.0	7.8%	4.6%	2.6%	1.8%
60,000 < 70,000	166.0	12,125,951.5	232,163.9	6.0%	4.2%	2.5%	1.9%
70,000 < 75,000	70.3	5,716,927.4	112,915.1	2.6%	2.0%	1.2%	2.0%
75,000 < 80,000	64.5	5,597,509.4	113,318.6	2.3%	1.9%	1.2%	2.0%
80,000 < 90,000	115.0	10,947,322.8	235,304.2	4.2%	3.8%	2.6%	2.1%
90,000 < 100,000	107.5	11,379,065.3	268,063.0	3.9%	4.0%	2.9%	2.4%
100,000 < 150,000	337.3	44,958,016.2	1,228,393.1	12.2%	15.6%	13.3%	2.7%
150,000 < 200,000	144.4	26,673,258.9	851,696.1	5.2%	9.3%	9.3%	3.2%
200,000 < 250,000	66.8	15,789,527.9	553,640.5	2.4%	5.5%	6.0%	3.5%
250,000 < 500,000	91.3	32,098,183.9	1,219,060.3	2.6%	8.2%	9.6%	3.8%
500,000 < 1,000,000	28.8	20,021,207.5	901,960.7	0.7%	3.0%	3.6%	3.9%
1,000,000 < 3,000,000	12.6	19,991,637.0	1,102,791.2	1.0%	7.0%	9.8%	4.5%
at least 3,000,000	3.0	23,834,466.0	1,595,375.6	0.6%	15.2%	29.3%	6.2%
Totals	2,753.8	287,386,929.5	9,207,070.5	100.0%	100.0%	100.0%	3.2%

Statistics of Income 2010: New Jersey Income Tax Returns for 2008

Table C. Summary by Return Type

Item	Full-year Resident	Part-year Resident	Non-Resident	Fiduciary	All Returns
Returns	3,973.8	90.1	321.0	69.3	4,454.2
Gross Income:					
Employee Compensation	232,043.7	3,702.5	0.0	0.0	235,746.2
Interest	6,160.5	49.9	0.0	557.9	6,768.4
Dividends	6,257.9	47.5	0.0	1,283.3	7,588.7
Other	67,656.1	523.5	0.0	12,906.6	81,086.1
Total Income	312,118.3	4,323.3	124,943.8	10,840.5	452,225.9
Total Retirement Exclusion	8,535.6	71.7	42.9	0.0	8,650.2
Excess Retirement Exclusion	798.5	4.0	11.3	169.4	983.2
Fiduciary Distributions					0.0
Gross Income	304,381.1	4,255.6	124,912.2	14,747.8	448,296.8
Exemptions:	10,596.8	98.0	891.7	66.4	11,653.0
Regular	5,494.1	60.8	477.8	66.4	6,099.1
Aged	802.5	3.5	42.2	0.0	848.1
Blind or Disabled	99.5	0.5	1.2	0.0	101.2
Dependent Children	3,662.7	30.0	336.3	0.0	4,029.0
Other Dependents	306.7	2.3	21.9	0.0	330.9
Dependent College Student	231.4	1.0	11.6	0.0	244.0
Deductions:	7,149.1	57.5	593.5	20.6	7,820.8
Unreimbursed Medical Expenses	6,613.2	48.7	443.3	0.0	7,105.1
Alimony Paid	520.4	7.0	147.3	0.0	674.7
Qualified Conservation Contribution	12.6	1.8	2.4	0.0	16.9
Health Enterprise Zone	3.0	0.0	0.5	0.0	3.5
Income Commissions					0.0
Excess Exemptions and Deductions	1,129.6	17.6	90.7	53.2	1,291.0
Taxable Income	287,764.7	4,117.6	123,462.2	10,791.8	426,136.4
Property Tax Deduction	10,409.7	56.2	0.0	0.0	10,466.0
New Jersey Taxable Income	277,384.5	4,062.0	123,462.2	10,791.8	415,700.5
Tax Before Credits	11,876.6	157.5	9,300.1	149.4	21,483.7
Other Credits	2,545.1	43.1	0.0	7.5	2,595.6
Net Variance	0.0	0.0	-0.3	0.0	-0.3
Charged Tax	9,332.2	114.5	971.9	141.9	10,560.5
Use Tax Due on Out-of-State Purchases	1.4	0.0	0.0	0.0	1.4
Estimated Tax Penalty	19.1	0.4	1.7	0.0	21.1
<i>Total Tax and Penalty</i>	9,352.7	114.9	973.6	141.9	10,583.1
Withholdings	7,010.3	119.3	606.6	0.0	7,736.3
Estimated Payments/Prior Year Credits	3,313.1	35.9	433.2	60.7	3,842.8
Excess Unemployment and Disability Ins	21.6	0.1	0.5	0.0	22.2
Taxes Paid by Partnerships	0.0	0.0	150.8	25.6	176.4
<i>Total Payments and Credits</i>	10,345.0	155.3	1,191.1	86.3	11,777.6
Cash Payments	983.1	14.8	106.2	22.4	1,126.6
Accounts Receivable	144.0	1.2	-2.8	86.8	229.3
<i>Underpayments</i>	1,127.1	16.1	103.4	109.2	1,355.9
Refunds	1,684.2	47.0	226.1	30.9	1,988.3
Credit Forward	539.1	4.5	78.2	17.1	638.9
Accounts Payable	49.8	1.2	16.6	22.6	90.1
<i>Overpayments</i>	2,273.1	52.7	320.9	70.6	2,717.3
Property Tax Credit	30.9	0.3	0.0	0.0	31.2
Earned Income Credit	221.3	1.7	0.0	0.0	222.9
Net Collections	8,946.9	116.6	973.6	124.9	10,162.1

Statistics of Income 2010: New Jersey Income Tax Returns for 2008

Table D Tax Payment Analysis Summary- All Returns (\$m)

Item	Full-year Resident	Part-year Resident	Non-Resident	Fiduciary	All Returns
Withholdings	7,010.3	119.3	606.6	0.0	7,736.3
Estimated Payments and Credits	3,313.1	35.9	433.2	60.7	3,842.8
Taxes Paid by Partnerships	0.0	0.0	150.8	25.6	176.4
Other Payments to Date	983.1	14.8	106.2	22.4	1,126.6
Gross Receivable	144.0	1.2	-2.8	86.8	229.3
Excess UI and DI	21.6	0.1	0.5	0.0	22.2
Gross Collections	11,472.1	171.3	1,294.5	195.6	13,133.5
Refunds	1,684.2	47.0	226.1	30.9	1,988.3
Credits Approved	539.1	4.5	78.2	17.1	638.9
Accounts Payable	49.8	1.2	16.6	22.6	90.1
Gross Outflows	2,273.1	52.7	320.9	70.6	2,717.3
Property Tax Credit	30.9	0.3	0.0	0.0	31.2
Earned Income Credit	221.3	1.7	0.0	0.0	222.9
Net Collections	8,946.9	116.6	973.6	124.9	10,162.1

Statistics of Income 2010: New Jersey Income Tax Returns for 2008

Table E Full Year Resident Gross Income Tax Summary 2004 - 2008
Current Dollars (\$000)

Item	2004	2005	2006	2007	2008	% change '07-'08
Gross Income	247,344,911.7	270,850,408.1	291,004,777.8	314,238,875.1	304,381,122.2	-3.1%
Employee Compensation	188,114,569.3	200,613,443.5	212,124,833.3	225,965,575.0	232,043,732.4	2.7%
Interest	3,204,937.3	4,211,709.6	5,988,724.3	7,154,358.6	6,160,519.9	-13.9%
Dividends	4,418,607.5	5,153,915.3	5,981,444.3	6,873,311.1	6,257,922.2	-9.0%
Other Income	52,452,197.2	61,786,833.6	67,873,927.5	81,697,634.7	67,656,078.7	-17.2%
S-Corporation Income	8,178,861.7	9,296,690.1	10,040,513.5	10,264,294.5	10,066,874.4	-1.9%
Net Profits	9,751,240.6	10,437,399.3	10,684,625.9	11,012,348.9	10,958,660.5	-0.5%
Net Capital Gains	10,627,749.8	13,334,366.7	15,801,796.8	19,125,678.7	8,384,991.5	-56.2%
Pensions and Annuities	8,137,604.3	9,606,990.0	10,666,794.0	10,634,018.4	11,441,231.4	7.6%
Partnership Shares	11,471,236.3	14,633,182.9	15,906,785.6	19,111,977.6	15,450,728.6	-19.2%
Misc. Income	2,230,581.9	4,478,204.6	4,773,411.7	3,073,710.0	2,467,414.2	-19.7%
Net Other Retirement Income Exclusion	845,399.6	915,493.9	601,437.2	8,230,035.3	8,535,627.9	3.7%
Exemptions	9,795,007.5	10,188,016.0	10,262,936.1	10,496,572.3	10,596,804.5	1.0%
Regular	5,054,714.0	5,312,560.0	5,349,885.6	5,479,129.3	5,494,050.0	0.3%
Aged	651,110.0	714,786.0	733,876.0	784,300.0	802,456.0	2.3%
Blind or Disabled	79,158.0	89,703.0	94,056.0	97,957.0	99,492.0	1.6%
Dependent Children	3,529,861.5	3,582,306.0	3,576,244.5	3,628,822.5	3,662,697.0	0.9%
Other Dependents	281,736.0	286,200.0	289,641.0	290,542.5	306,700.5	5.6%
Dependent College Student	198,428.0	202,461.0	219,233.0	215,821.0	231,409.0	7.2%
Deductions	4,822,961.7	5,811,408.8	6,289,179.6	7,260,024.7	7,149,127.1	-1.5%
Unreimbursed Medical Expenses	4,425,160.9	5,374,114.8	5,823,699.5	6,763,475.4	6,613,181.6	-2.2%
Alimony, Separate Maintenance Payments	389,281.9	424,134.2	450,617.8	478,300.5	520,360.1	8.8%
Qualified Conservation Contribution	8,518.9	10,701.3	11,917.5	14,831.3	12,613.5	-15.0%
Health Enterprise Zone	0.0	2,458.6	2,944.8	3,417.4	2,971.9	-13.0%
Excess Exemptions and Deductions	1,261,854.2	1,850,201.2	962,873.3	1,514,212.2	1,129,553.9	-25.4%
Taxable Income	233,240,878.2	255,782,499.3	275,415,535.5	297,996,490.3	287,764,744.4	-3.4%
Property Tax Deductions	8,053,295.0	8,772,147.3	9,508,772.2	10,092,680.5	10,409,747.7	3.1%
New Jersey Taxable Income	225,194,884.4	247,019,477.5	265,917,408.2	287,927,238.0	277,384,476.6	-3.7%
Tax before Credits	8,945,669.7	10,233,675.5	11,386,741.3	12,852,730.0	11,876,614.3	-7.6%
Other Credit	1,760,804.1	2,053,847.0	2,220,010.7	2,563,753.7	2,545,088.2	-0.7%
Property Tax Credit	30,254.4	30,318.4	31,392.4	30,968.6	30,903.5	-0.2%
Earned Income Credit	111,857.0	110,912.7	112,350.4	185,640.9	221,263.1	19.2%
Net Charged Tax	7,099,795.1	8,092,191.2	8,986,088.9	10,039,375.0	9,047,212.7	-9.9%
Taxes Withheld	5,159,365.2	5,710,314.1	6,211,828.4	6,758,108.1	7,010,329.1	3.7%
Estimated Payments and Credits Allowed	1,590,493.7	2,625,158.0	2,038,389.6	2,351,671.3	2,211,234.8	-6.0%
Cash Payments to Date	1,231,363.9	1,077,567.1	1,217,876.3	1,287,483.0	983,125.5	-23.6%
Refunds Issued	1,052,011.9	1,201,686.9	1,220,510.9	1,404,902.5	1,684,222.2	19.9%
Credits Approved	240,087.8	383,263.3	429,137.9	487,478.8	539,085.2	10.6%
Net Receivables	410,948.7	116,907.0	59,847.7	106,967.4	94,270.9	-11.9%

APPENDIX

EXPLANATION OF TERMS, DATA SOURCES & LIMITATIONS

New Jersey Resident Return is a return filed by a resident of New Jersey, defined in the New Jersey Gross Income Tax Act as:

Resident Taxpayer means an individual:

1. Who is domiciled in this State, unless he maintains no permanent place of abode in this State; maintains a permanent place of abode elsewhere, and spends in the aggregate no more than 30 days of the taxable year in this State; or
2. Who is not domiciled in this State but maintains a permanent place of abode in this State and spends more than 183 days of the taxable year in this State, unless such individual is in the Armed Forces of the United States.

Full-year Return is a return covering the applicable tax year. All returns in this report, outside the summaries, are full year New Jersey Resident returns.

Part-Year Resident Return is a resident return other than full year.

New Jersey Total Income is the sum of the following four income types:

Employee Compensation is salaries, wages, tips, fees, commissions, bonuses and other remunerations received for services rendered whether in cash or in property.

Interest is all interest received except that on obligations issued by New Jersey or any political subdivision or instrumentality thereof, or obligations which are free from State or local taxation under New Jersey law or Federal law.

Dividends mean any distribution of earnings or profits by a business.

Other Income is income of the following types:

- (1) Net Profits from business.
- (2) Income from distribution of property (except as exempted).
- (3) Pension and annuity income except as exempted, to the extent proceeds exceed taxpayer contributions.
- (4) Income from rents, royalties, patents, and copyrights.
- (5) Gambling winnings.

- (6) Income from estates or trusts.
- (7) Income in respect of a decedent.
- (8) Distributive share of partnership income.
- (9) Alimony and separate maintenance (for the payee) but no child support payments.
- (10) Rental value of a residence furnished by an employer or rental allowance paid by an employer to provide a home.
- (11) Prizes and awards, except: scholarship and fellowship grants and New Jersey Lottery winnings.

Retirement Exclusion is allowed to taxpayers having at most \$100,000 gross income who are eligible for Social Security by reason of age (62 or more) or disability. It is of the following types.

- (1) Pension exclusion - eligible taxpayers are entitled to exclude the following amounts of pension from New Jersey Gross Income:
 - (a) Up to \$20,000 on a joint return
 - (b) Up to \$10,000 if married filing separately
 - (c) Up to \$15,000 if single, head of household, or qualifying widow(er).
- (2) An additional exclusion - eligible taxpayers having less than \$3,000 income from employee compensation, net profit from business and distributive share of partnership income are entitled to exempt additional income. The total exemption for (1) and (2) can be no more than the maximum amount mentioned in (1) for the appropriate filing status.
- (3) Extra exclusions - eligible taxpayers not receiving Social Security or Railroad Retirement benefits who would be receiving such if they were enrolled in the system and were the proper age are allowed an extra \$3,000 exemption from New Jersey Gross Income. (\$6,000 if married filing jointly.)

Excess Retirement Exclusion is the amount by which retirement exclusion exceeds Total Income. It is a balancing entry.

New Jersey Gross Income is New Jersey Total Income minus Retirement Exclusion, but not less than zero.

Exemptions Allowed are:

- (1) Regular Exemption for each taxpayer and one for the taxpayer's spouse who does not file separately.
- (2) Age Exemption for a taxpayer who is 65 years old or older and/or one for taxpayer's spouse who is 65 years old or older and who does not file separately.
- (3) Blind or Disabled exemption for a taxpayer and/or one for blind or disabled spouse who does not file separately.
- (4) Dependent exemption for each dependent of the taxpayer who qualifies as a dependent of the taxpayer for Federal Income Tax purposes.
- (5) College exemption for each dependent child under age 22 attending, full time, a college or university.

New Jersey exemption allowance is \$1,000; \$1,500 for dependents.

Deductions allowed are:

- (1) Alimony and separate maintenance payment can be deducted to the extent to which they must be recorded as income by the payee.
- (2) Medical and Dental Expenses of the taxpayer, spouse and dependents, unreimbursed, can be deducted to the extent that they exceed 2% of the taxpayer's gross income.
- (3) Qualified conservation contribution is allowed for taxpayers who donate interests in land given to the state for conservation purposes and is the amount of the qualified conservation contribution for federal purposes.
- (4) Excess exempt deduct is the amount by which a taxpayer's exemption allowances and deductions exceed that taxpayer's gross income. It is a balancing entry generated only in this report. Taxable returns with excess exempt deduct had entered liability less than rounded tolerance.
- (5) Residential Property Tax Deduction is the amount of allowable residential property tax deducted from New Jersey Taxable Income by a homeowner or 18% of a tenant's rent paid in this state (up to a \$10,000 maximum).
- (6) Health Enterprise Zone deduction is the amount allowed for eligible taxpayers engaged in providing "primary care" medical and/or dental services at a qualified practice located in or within five miles of a designated

Health Enterprise Zone (HEZ).

Taxable Income is the difference between Gross Income and the sum of exemption allowances and deductions.

Minimum Income a single taxpayer or a married taxpayer filing separately with gross income not in excess of \$10,000 will not be subject to tax. A married couple filing jointly, a head of household, or a qualifying widow(er) with gross income not in excess of \$20,000 will not be subject to tax.

Tax Rate:

Married Filing Jointly -- Head of Household
(including nonresident aliens) -- Surviving Spouse

<u>Amount of Taxable Income</u>	<u>Amount of Tax</u>
\$ 20,000 or less.....	1.4% of taxable income
\$ 20,001 -- \$50,000.....	\$280.00 plus 1.750% excess over \$20,000
\$ 50,001 -- \$70,000.....	\$805.00 plus 2.450% of the excess over \$50,000
\$ 70,001 -- \$80,000.....	\$1,295.50 plus 3.500% of the excess over \$70,000
\$ 80,001 -- \$150,000.....	\$1,645.00 plus 5.525% of the excess over \$80,000
\$150,001 -- \$500,000	\$5,512.50 plus 6.370% of the excess over \$150,000
\$500,001 or more.....	\$27,808.00 plus 8.970% of the excess over \$500,000

Single -- Married Filing Separately -- Estates and Trusts

<u>Amount of Taxable Income</u>	<u>Amount of Tax</u>
\$20,000 or less.....	1.4% of taxable income
\$20,001-- \$35,000.....	\$280.00 plus 1.750% of the excess over \$20,000
\$35,001-- \$40,000.....	\$542.50 plus 3.50% of the excess over \$35,000
\$40,001-- \$75,000.....	\$717.50 plus 5.525% of the excess over \$40,000
\$75,001 -- \$500,000.....	\$2,651.25 plus 6.37% of the excess over \$75,000
\$500,001 or more.....	\$29,724.00 plus 8.97% of the excess over \$500,000

Tax before credits is calculated tax liability before reduction by applicable credits for taxes paid to other jurisdictions and property taxes paid.

Residential Property Tax Credit is the amount of allowable credit for residential property owners or tenants who pay property tax in this state but who do not have enough taxable income to benefit from the deduction.

Other credit is credit against this tax allowed for the amount of any income or

wage tax imposed by another State, or political subdivision thereof, or by the District of Columbia, on income subject to this tax.

New Jersey Earned Income Tax Credit is 20% of the Federal Earned Income Tax Credit. It's available only to taxpayers with dependents who have NJ Gross Incomes of \$20,000 or less.

Tax after credits is tax minus credits, but no less than zero.

Variance is rounding error small enough to be allowed by the audit.

Charged Tax is billed tax liability before refundable credit

Net Charged Tax is actual billed tax liability.

Taxes withheld come from the W-2 forms enclosed with returns.

Estimated payments are paid with declarations of estimated tax.

Balance Due returns are returns for which tax after credits exceeds the sum of taxes withheld, credit approved carryforward, and estimated payments.

Overpayment returns are returns for which withholdings, credits, and estimated payments exceed tax after credits.

Gubernatorial Election Fund: taxpayers could designate \$1 of their tax liability (\$2.00 on a joint return) to be applied to the Gubernatorial Election Fund.

Cash payments was indicated when a payment was sent either with the return or after the return.

Refund was indicated only when a refund was sent by the State to the taxpayer.

Credit approved is the amount of overpayment the taxpayer wished to be credited against the next year's tax.

Accounts Receivable is indicated when the taxpayer has not paid the total tax liability.

Accounts Payable is indicated when the taxpayer's overpayment exceeds the sum of credit approved and refund.

Taxable and Nontaxable Returns: taxability or nontaxability was determined by the presence or absence of a charged tax.

Returns with at Least One Aged 65+: those for which at least one exemption for age was taken.

Married Taxpayers and Single Taxpayers: is determined by the filing Status.

DATA SOURCES

Data in this report were based on the Division of Taxation Gross Income Tax File for return year 2008, which contained records of the tax transactions of individual income taxpayers. This Individual Master File reflected any correction made during revenue processing or any taxpayer or Division of Taxation initiated changes made prior to March 1, 2010 when the computer tape file used for this report was created.

DATA LIMITATIONS

The accuracy of the data was affected by any taxpayer reporting errors, as well as any errors introduced in processing the data even though efforts were made throughout the revenue processing system to eliminate such errors.

A preliminary check of the tax return data was performed by tax examiners prior to transcribing the return to computer tape. For instance, if the taxpayer forgot to enter on the return total wages shown on Form W-2, the tax examiner entered this figure onto the return.

After a return record was first transcribed and entered onto tape, but before it was posted to the Individual Master File (IMF), it was subjected to validity and mathematical verification tests. The validity tests were a series of checks on the internal consistency of the return records. As examples, if an amount was shown for refund, but none for withholding; if tax withholding was greater than total wages; or if the number of exemptions claimed was inconsistent with the marital status or number of taxpayer names shown--then the return record was considered invalid and was read out for comparison with the return and correction.

If it could not be corrected, correspondence with the taxpayer was initiated. Once the discrepancy was resolved, the corrected data was entered onto the IMF.

Mathematical verification involved a recomputation of tax liability in order to verify balance due or refund requested on the basis of the income, marital status, deduction, and exemption data given by the taxpayer. If the recomputed tax liability differed from that indicated on the return record, the record was also read out for correction or for correspondence with the taxpayer. Corrections made by the tax examiners during examination of the return or as a result of the validity or mathematical verification test are reflected in the tabulations.



Name(s) as shown on Form NJ-1040






Your Social Security Number

14. Wages, salaries, tips, and other employee compensation (Enclose W-2)	14			,				,				.		
15a. Taxable interest income (See instructions).....	15a			,				,				.		
15b. Tax-exempt interest income (See instructions)..... DO NOT include on Line 15a	15b			,				,				.		
16. Dividends	16			,				,				.		
17. Net profits from business (Enclose copy of Federal Schedule C, Form 1040)	17			,				,				.		
18. Net gains or income from disposition of property (Schedule B, Line 4)	18			,				,				.		
19. Pensions, Annuities, and IRA Withdrawals (See instruction page 23)	19			,				,				.		
20. Distributive Share of Partnership Income (See instruction page 26)	20			,				,				.		
21. Net pro rata share of S Corporation Income (See instruction page 26)	21			,				,				.		
22. Net gain or income from rents, royalties, patents & copyrights (Schedule C, Line 3)	22			,				,				.		
23. Net Gambling Winnings	23			,				,				.		
24. Alimony and separate maintenance payments received	24			,				,				.		
25. Other (See instruction page 26)	25			,				,				.		
26. Total Income (Add Lines 14, 15a, and 16 through 25)	26			,				,				.		
27a. Pension Exclusion (See instruction page 27)	27a			,				.						
27b. Other Retirement Income Exclusion (See worksheet and instr. page 28)	27b			,				.						
27c. Total Exclusion Amount (Add Line 27a and Line 27b).....	27c			,				.						
28. New Jersey Gross Income (Subtract Line 27c from Line 26)	28			,				.						
See instruction page 29.														
29. Total Exemption Amount (See instruction page 29 to calculate amount)..... (Part-Year Residents see instruction page 9)	29			,				.						
30. Medical Expenses..... (See Worksheet and instruction page 29)	30			,				.						
31. Alimony and Separate Maintenance Payments	31			,				.						
32. Qualified Conservation Contribution	32			,				.						
33. Health Enterprise Zone Deduction.....	33			,				.						
34. Total Exemptions and Deductions (Add Lines 29, 30, 31, 32, and 33)	34			,				.						
35. Taxable Income (Subtract Line 34 from Line 28)	35			,				.						
If zero or less, MAKE NO ENTRY.														
36a. Total Property Taxes Paid	36a			,				,				.		
36b. Fill in oval if you were a New Jersey homeowner on October 1, 2008. <input type="radio"/>														
36c. Property Tax Deduction (See instruction page 30)	36c			,				.						
37. NEW JERSEY TAXABLE INCOME (Subtract Line 36c from Line 35) If zero or less, MAKE NO ENTRY.	37			,				.						
38. TAX (From Tax Table, page 53)	38			,				.						



Name(s) as shown on Form NJ-1040

Your Social Security Number

39.	TAX (From Line 38, page 2)		39						
40.	Credit For Income Taxes Paid to Other Jurisdictions Enter other jurisdiction code (See instructions).....	<input type="text"/>	40						
41.	Balance of Tax (Subtract Line 40 from Line 39)		41						
42.	Sheltered Workshop Tax Credit		42						
43.	Balance of Tax after Credit (Subtract Line 42 from Line 41)		43						
44.	Use Tax Due on Out-of-State Purchases (See instruction page 36) If no Use Tax, enter ZERO (0.00).		44						
45.	Penalty for Underpayment of Estimated Tax. Fill in <input type="text"/> if Form NJ-2210 is enclosed.		45						
46.	Total Tax and Penalty (Add Lines 43, 44, and 45)		46						
47.	Total New Jersey Income Tax Withheld (From enclosed Forms W-2 and 1099)		47						
48.	Property Tax Credit (See instruction page 30)					48			
49.	New Jersey Estimated Tax Payments/Credit from 2007 tax return		49						
50.	New Jersey Earned Income Tax Credit (See instruction page 37)					50			
	Fill in <input type="text"/> if you had the IRS figure your Federal Earned Income Credit only one								
	Fill in oval if you are a CU couple claiming the NJ Earned Income Tax Credit	<input type="text"/>							
51.	EXCESS New Jersey UI/WF/SWF Withheld (See instr. page 38) (Enclose Form NJ-2450)		51						
52.	EXCESS New Jersey Disability Insurance Withheld (See instr. page 38) (Enclose Form NJ-2450)		52						
53.	Total Payments/Credits (Add Lines 47 through 52)		53						
54.	If Line 53 is LESS THAN Line 46, enter AMOUNT YOU OWE		54						
	Fill in <input type="text"/> if paying by e-check or credit card.								
	<i>If you owe tax, you may make a donation by entering an amount on Lines 57, 58, 59, 60, 61 and/or 62 and adding this to your payment amount.</i>								
55.	If Line 53 is MORE THAN Line 46, enter OVERPAYMENT		55						
	Deductions from Overpayment on Line 55 which you elect to credit to:								
56.	Your 2009 tax		56						
57.	 N.J. Endangered Wildlife Fund <input type="checkbox"/> \$10 <input type="checkbox"/> \$20 <input type="checkbox"/> Other					57			
58.	 N.J. Children's Trust Fund To Prevent Child Abuse <input type="checkbox"/> \$10 <input type="checkbox"/> \$20 <input type="checkbox"/> Other					58			
59.	 N.J. Vietnam Veterans' Memorial Fund <input type="checkbox"/> \$10 <input type="checkbox"/> \$20 <input type="checkbox"/> Other					59			
60.	 N.J. Breast Cancer Research Fund <input type="checkbox"/> \$10 <input type="checkbox"/> \$20 <input type="checkbox"/> Other					60			
61.	 U.S.S. New Jersey Educational Museum Fund ... <input type="checkbox"/> \$10 <input type="checkbox"/> \$20 <input type="checkbox"/> Other					61			
62.	Other Designated Contribution <input type="checkbox"/> \$10 <input type="checkbox"/> \$20 <input type="checkbox"/> Other See instruction page 39					0			
63.	Total Deductions from Overpayment (Add Lines 56 through 62)		63						
64.	REFUND (Amount to be sent to you. Subtract Line 63 from Line 55)		64						

ENTER AMOUNT OF CONTRIBUTION

Before You Begin...

Earned Income Tax Credit

For tax year 2008, the New Jersey Earned Income Credit has increased. Individuals eligible to receive a benefit under the Federal earned income tax credit program are eligible to receive the New Jersey earned income tax credit in the amount equal to 22.5% of the Federal benefit.

Homestead Rebate Program

The Homestead Rebate Program provides rebates for New Jersey homeowners and tenants who meet the eligibility requirements. How you apply for the rebate is determined by whether you were a homeowner or a tenant on October 1, 2008. Homeowners and tenants file different applications.

Tenants use the application in this booklet, Form TR-1040, to apply for the tenant rebate. Filing instructions, including the eligibility requirements, begin on page 46.

Homeowners *do not use the application in this booklet*. Applications for the homeowner rebate are expected to be mailed at the end of April, and homeowners will apply either online or by phone. For information about the homeowner rebate, visit the Division's Web site at www.state.nj.us/treasury/taxation/ or call 1-888-238-1233.

Information about the Homestead Rebate Program, as well as other New Jersey property tax relief programs, is subject to change.

New for 2008

Look for the "New for 2008" symbol throughout the instruction booklet. It highlights the changes for this tax year.

Consider Filing Electronically

If you normally compute your taxes the old fashioned pen-and-paper way, why not consider taking advantage of one of the State's electronic filing options this year? Taxpayers who file electronically receive their refunds quicker than those who file paper returns. Plus, you can request that your refund check be deposited directly into your bank account so you'll have access to your money that much faster! Owe us money? You can pay what you owe by electronic check (e-check) or by credit card. Electronic filing is fast. It's secure. It's easy. Best of all, it saves you time, money, and headaches! Check the chart on the next page to see if you qualify to use NJ FastFile and which filing option will work best for you.

NJFastFile™
the way to a faster refund.



It's Fast, Secure &
PAPER-FREE!

In most cases, if you were a full-year New Jersey resident in 2008, there's an NJ FastFile option for you. If you were an eligible tenant, you can file your tenant homestead rebate application using NJ FastFile, too. You'll get your refund faster when you file electronically, and you can choose direct deposit for either your refund or tenant rebate check, or both.

Check the chart below to see which NJ FastFile option is best for you, then visit www.njfastfile.com or call 1-800-323-4400.

NJ WebFile

NJ E-File

	NJ WebFile	NJ E-File
How To File	Visit www.njfastfile.com and link to our secure Web site to prepare your return. Nothing to buy and no filing fees.	Use tax software you purchase or have a tax preparer file your return. (You may file <i>both</i> Federal and State income tax returns.)
Filing Status	Any filing status	Any filing status
Personal Exemptions/ Dependents	Self..... Yes Spouse/civil union partner Yes Domestic Partner..... Yes Age 65 or Older Yes Blind or Disabled Yes Dependent Children Yes Other Dependents..... Yes Dependents Attending Colleges..... Yes	Self..... Yes Spouse/civil union partner Yes Domestic Partner..... Yes Age 65 or Older Yes Blind or Disabled Yes Dependent Children Yes Other Dependents..... Yes Dependents Attending Colleges..... Yes
Income Sources	Limited to: Wages; interest; dividends; net gains or income from disposition of property; capital gains distributions; pensions and annuities; IRA withdrawals; gambling winnings; rents, royalties, patents, and copyrights; other income Note: Number of transactions in each category also limited.	All sources of income
Income Amount	No limit on amount of income	No limit on amount of income
Deductions	All deductions you are eligible for	All deductions you are eligible for
Credits	All credits you are eligible to claim (including credit for taxes paid to other jurisdictions)	All credits you are eligible to claim (including credit for taxes paid to other jurisdictions)
Payments	All payment types including withholdings, estimated tax payments, credit from last year's return, payment made with extension application	All payment types including withholdings, estimated tax payments, credit from last year's return, payment made with extension application
Homestead Rebate	All eligible tenants	All eligible tenants

Line 57 - New Jersey — Endangered Wildlife Fund

Help keep NJ's wildlife in our future! Over 70 endangered and threatened species struggle for survival in NJ, the most densely populated state in the nation — and each day brings them closer to extinction. Your donation goes directly to conservation, research, restoration, and education — real dollars that help the Endangered & Nongame Species Program protect imperiled animals such as the bald eagle, bobcat, and bog turtle, plus over 400 other nongame species in NJ. **Your contribution will also provide critical matching funds for federal grants, so this year please “Check Off for Wildlife.” Thank you!**

For more information about New Jersey's endangered and threatened wildlife, please visit www.NJFishandWildlife.com/ensphome.htm or join the mailing list for *Explorations*, the electronic newsletter of our partner organization, the Conserve Wildlife Foundation of NJ. Contact info@conservewildlifenj.org

**Line 58 - New Jersey — Children's Trust Fund... “A Person Who Cares Can Prevent Child Abuse”**

Every year thousands of children in New Jersey are neglected and abused. We rely on your support to ensure that community-based programs throughout New Jersey have the resources to prevent these tragedies and strengthen families. 100% of your contribution goes directly to support child abuse prevention programs such as:

- parenting education and support groups
- home visitation for parents of newborns
- respite care for children with special needs and their families

You can help children in New Jersey have a safe and healthy childhood.

For more information and/or a copy of the Children's Trust Fund's booklet of current programs please contact: NJ Children's Trust Fund, PO Box 717, Trenton, NJ 08625-0717 Phone: 609-633-3992 Web: www.njchildrenstrustfund.org

**Line 59 - New Jersey — Vietnam Veterans' Memorial Fund**

“To Remember, To Heal, To Honor”

Your support honors 1,562 New Jerseyans whose names are engraved on the Memorial and helps us teach future generations about this unique time in our nation's history at the Vietnam Era Educational Center.

For more information, write: **New Jersey Vietnam Veterans' Memorial, PO Box 648, Holmdel, NJ 07733** or call: **732-335-0033**. Visit us on the Web at www.njvvmf.org.

**Line 60 - New Jersey — Breast Cancer Research Fund**

YOUR STATE TAX REFUND TODAY HELPS OUR DAUGHTERS TOMORROW

Join the fight against breast cancer and help New Jersey based researchers find a cure now so our daughters won't have to fight this disease in the future. 100% of your donation supports research relating to the prevention, screening, treatment, and cure of breast cancer. For further information, visit: The New Jersey Commission on Cancer Research (www.njcrcr.com)

**Line 61 - New Jersey — U.S.S. New Jersey Educational Museum Fund**

Mission: Support the Battleship New Jersey

Help the continued restoration and preservation of our nation's most decorated battleship — the Battleship New Jersey Museum and Memorial along the Camden Waterfront. Your contribution goes directly to restoring this historic vessel and expanding her educational programs for all residents of our state to enjoy and learn.

For more information, visit www.battleshipnewjersey.org or call 1-866-877-6262.

Tours available daily or spend a night aboard the Battleship.



Contributions - continued

Line 62 - New Jersey — Other Designated Contribution**01 - Drug Abuse Education Fund - THE EPIDEMIC OF DRUG ABUSE NEEDS**

YOUR HELP! Your contribution helps New Jersey children receive valuable education from highly trained uniformed law enforcement officers throughout the State in providing drug abuse education programs. Research has shown that the more resistance education children receive, the more likely they will be drug free. The monies raised will help maintain K-6 curricula and increase program activity to Middle School and High School students as well as parents.

For more information contact **D.A.R.E. New Jersey** at 292 Prospect Plains Rd., Cranbury, NJ 08512 or call 1-800 DARENJ1. Web address: www.darenj.com

**Line 62 - New Jersey — Other Designated Contribution****02 - Korean Veterans' Memorial Fund**

“To Honor, To Educate, To Recognize, To Commemorate”

Your support to the Korean War Memorial in Atlantic City honors all the New Jerseyans who served and especially the more than 889 soldiers who died during the *Forgotten War*. We need to inform future generations of the past so that no one ever forgets these men and women. Your contribution will be used to maintain this place of honor.

For more information, write: Korean War Memorial, c/o Dept. of Military and Veterans Affairs, PO Box 340, Eggert Crossing Road, Trenton, NJ 08625-0340. Phone: 609-530-7049. <http://www.nj.gov/military/korea/>

**Line 62 - New Jersey — Other Designated Contribution****03 - Organ and Tissue Donor Awareness Education Fund**

Today in New Jersey there are 4,400 people waiting for a life-saving organ transplant. Nearly 5,000 Americans die each year while waiting for a transplant, that's 18 people each day. By saying yes to organ and tissue donation when you apply for or renew your driver's license, you have the power to save lives. Help us raise awareness of the drastic need for organ and tissue donors. Begin today by checking off Line 62 to help fund organ and tissue donor education awareness in New Jersey.

For more information, call 1-800-SHARE-NJ or visit www.sharenj.org

**Line 62 - New Jersey — Other Designated Contribution****04 - NJ-AIDS Services Fund**

New Jersey currently ranks fifth in the country in total cases of HIV infection with an estimated 60,000 people living with HIV/AIDS. Your donation will be used for prevention, education, treatment and research.

For more information write to: New Jersey AIDS Services Fund, c/o Positive Connection, PO Box 1502, Bloomfield, New Jersey 07003, call: 973-485-6596, or visit us online: www.positiveconnection.info

**Line 62 - New Jersey — Other Designated Contribution****05 - Literacy Volunteers of America – New Jersey Fund**

“Literacy is the key to personal freedom.”

Since 1979 Literacy Volunteers of New Jersey has been committed to increasing adult literacy in New Jersey. We are the state-level organization that provides training and technical support to a network of community-based literacy programs throughout New Jersey. These local programs focus on recruiting, training, and matching volunteers with adults who need help learning to read and write or to understand and speak English. A corps of 2,500 volunteers provide free one-on-one instruction to more than 3,000 students each year. Your donation will enable LV-NJ to expand its services so that more adults can acquire the literacy skills needed to reach their full potential as individuals, parents, workers, and citizens. **For more information call Literacy Volunteers of New Jersey at 1-800-848-0048 or visit our website at www.lvnj.org.**



**LITERACY VOLUNTEERS
OF NEW JERSEY**

continued

Line 62 - New Jersey — Other Designated Contribution
06 - New Jersey Prostate Cancer Research Fund

DONATE FOR DAD

Over the past several years, New Jersey has had the dubious distinction of consistently ranking in the top ten states in the nation for prostate cancer incidence and mortality. So join our fight against prostate cancer and help New Jersey cancer researchers find a cure. 100% of your donation supports approved prostate cancer research relating to the prevention, screening, treatment, and cure of prostate cancer. For further information, visit: The New Jersey Commission on Cancer Research (www.njccr.com)



Line 62 - New Jersey — Other Designated Contribution
07 - World Trade Center Scholarship Fund

Contributions to The New Jersey World Trade Center Scholarship will aid the dependent children and surviving spouses of New Jersey residents who were killed in, or died as a result of, the terrorist attacks against the United States on September 11, 2001. Having lost the financial resources of a parent or spouse, survivors are deemed to have financial need. This scholarship is intended to defray a portion of their higher education expenses. To qualify, students must attend an eligible institution on a full-time basis.



WTC
Scholarship Fund

For more information call 1-800-792-8670 or visit www.hesaa.org.

Line 62 - New Jersey — Other Designated Contribution
08 - New Jersey Veterans Haven Support Fund

New Jersey has among its homeless population an estimated 5,000 to 6,000 veterans of the United States Armed Forces. Our nation and our State, grateful for its hard-won freedom and democracy, owes a special debt to veterans. The military teaches us to retrieve our wounded and bring them home. Our program aims to meet this challenge on the streets, in the shelters and at the front line of human existence where our brothers and sisters find themselves in their time of greatest need. Veterans Haven is a drug and alcohol free program and residents must abide by this zero tolerance rule. We can house up to fifty-five veterans for a two-year period. During this time we provide them with various services that will assist them in returning to society as productive individuals once again. For more information visit www.state.nj.us/military/vetshaven/index.html.



2008 Form NJ-1040

AVOIDING COMMON MISTAKES

Check the following items to avoid delays in processing returns and refunds.

- ✓ **Use the correct form.** Form NJ-1040 should be used by part-year residents as well as full-year residents. Use only a 2008 return for the 2008 tax year.
- ✓ **Read the instruction booklet** before completing the return.
- ✓ **Use only blue or black ink** when completing forms.
- ✓ **Enter all numbers within the boxes.** Do not use dollar signs or dashes.
- ✓ **You may not report a loss on Form NJ-1040.** Make no entry on lines where the amount to be reported is zero or less, *except* for Line 44, Use Tax Due. If no use tax is owed, enter "0.00" on Line 44.
- ✓ **Make no entry** on unused lines.
- ✓ **When rounding,** enter zeros after the decimal point for cents.
- ✓ **Check name, address, social security number, and county/municipality code** for accuracy.
- ✓ **Enter last name first** when writing information on the tax return. This requirement differs from the Federal return.
- ✓ **Fill in only one oval** for your filing status.
- ✓ **Use "STATE WAGES" figure(s) from your W-2(s), NOT Federal wages figure(s).** If you received wages from sources outside New Jersey, this figure may need to be adjusted to reflect New Jersey tax law.
- ✓ **Locate the correct column** for your filing status in the Tax Table when calculating your New Jersey tax liability on Line 38.
- ✓ **Request a refund** by completing Line 64.
- ✓ **Check your math.**
- ✓ **Sign and date your return.** Both spouses/civil union partners must sign a joint return.
- ✓ **Keep a copy of your return** and all supporting documents or schedules.
- ✓ **Changes or mistakes** to your original return may be corrected by filing an amended return. See page 14.

FILING INFORMATION

- ◆ Your filing status and gross income determine whether you have to file a tax return.
- ◆ Age is not a factor in determining whether a person must file. Even minors (including students) and senior citizens must file if they meet the income filing requirements.
- ◆ *Gross income* means taxable income after exclusions but before personal exemptions are subtracted. It does not include nontaxable benefits. See page 19 to find out which types of income are not taxable.
- ◆ Members of the Armed Forces see page 10 for additional information.

Use the following chart to determine whether you must file a tax return. This chart is a guide only and may not cover every situation. If you need assistance, contact the Division's Customer Service Center (609-292-6400).

Who Must File[†]

You must file a New Jersey income tax return if—

Your residency status is:

your filing status is:

and your gross income from everywhere was more than:

Full-Year Resident — File Form NJ-1040

(Resident Return) as a full-year resident if:

- ◆ New Jersey was your domicile (permanent legal residence) for the entire year;
- or
- ◆ New Jersey was not your domicile, but you maintained a *permanent** home in New Jersey for the entire year and you spent more than 183 days in New Jersey. (If you are a member of the Armed Forces stationed here and New Jersey is not your domicile, you are not a resident under this definition.)

Single	\$10,000
Married/CU partner, filing separate return	(from all sources)

Married/CU couple, filing joint return	\$20,000
Head of household	(from all sources)
Qualifying widow(er)/ surviving CU partner	

Part-Year Resident — File Form NJ-1040

(Resident Return) as a part-year resident if:

You met the definition of resident for only part of the year.

NOTE: Both part-year resident (Form NJ-1040) and part-year nonresident (Form NJ-1040NR) returns may have to be filed when a part-year resident receives income from New Jersey sources during the period of nonresidence.

Single	\$10,000 from all sources
Married/CU partner, filing separate return	(for the entire year)

Married/CU couple, filing joint return	\$20,000 from all sources
Head of household	(for the entire year)
Qualifying widow(er)/ surviving CU partner	

Nonresident — File Form NJ-1040NR

(Nonresident Return) as a nonresident if:

New Jersey was not your domicile, and you spent 183 days or less here;

or

New Jersey was not your domicile, you spent more than 183 days here, but you did not maintain a *permanent** home here.

You may also be considered a nonresident for **New Jersey income tax purposes** if you were domiciled in New Jersey and you met **all** three of the following conditions for the entire year:

- ◆ You did not maintain a *permanent* home in New Jersey; **and**
- ◆ You did maintain a *permanent* home outside of New Jersey; **and**
- ◆ You did not spend more than 30 days in New Jersey.

Single	\$10,000
Married/CU partner, filing separate return	(from all sources)

Married/CU couple, filing joint return	\$20,000
Head of household	(from all sources)
Qualifying widow(er)/ surviving CU partner	

* A home (whether inside or outside of New Jersey) is not permanent if it is maintained only during a temporary or limited period for the accomplishment of a particular purpose. Likewise, a home used only for vacations is not a permanent home.

[†]You Also Need to File a Return if:

- ◆ You had New Jersey income tax withheld and are due a refund.
- ◆ You paid New Jersey estimated taxes for 2008 and are due a refund.
- ◆ You are eligible for a New Jersey earned income tax credit or other credit and are due a refund.

Other Filing Information

Domicile. A domicile is any place you regard as your permanent home—the place to which you intend to return after a period of absence (as on vacation abroad, business assignment, educational leave, etc.). A person has only one domicile, although he or she may have more than one place to live. Once established, your domicile continues 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.

A place of abode, whether inside or outside of New Jersey, is not permanent if it is maintained only during a temporary stay for the accomplishment of a particular purpose (e.g., temporary job assignment). If New Jersey is your domicile, you will be considered a resident for New Jersey tax purposes *unless* you meet all three conditions for nonresident status (see “Who Must File” on page 8). Likewise, if New Jersey is not your domicile, you will only be considered a New Jersey resident if you maintain a permanent home and spend more than 183 days here.

Guidelines for Part-Year Residents

Filing Requirements. Any person who became a resident of this State or moved out of this State during the year is subject to New Jersey income tax for that portion of the income received while a resident of New Jersey. **Part-year residents must file a resident return and prorate all exemptions, deductions, and credits, as well as the pension and other retirement income exclusions, to reflect the period covered by the return.** A person who receives income from a New Jersey source while a nonresident must file a New Jersey nonresident return.

If you were a New Jersey resident for only part of the taxable year, you are subject to the tax if your income for the entire year exceeds \$20,000 (\$10,000 if filing status is single or married/CU partner, filing separate return), even

though the income reported for your period of residence was below these thresholds. If the income received during the entire year was \$20,000 or less (\$10,000 if filing status is single or married/CU partner, filing separate return), you must enclose a copy of your Federal income tax return or a statement to that effect if you did not file a Federal return.

NOTE: If you derived any income from New Jersey sources during your period of nonresidence, it may also be necessary to file a New Jersey nonresident return. Any withholdings should be allocated between the resident and nonresident returns. For more information, see Form NJ-1040NR, New Jersey nonresident return and instructions.

Line 14 - Wages. You must determine from each W-2 you receive the portion of your “State wages, tips, etc.” that you earned while you were a New Jersey resident. If your W-2 indicates only wages earned while you were a New Jersey resident, use the amount from the “State wages, tips, etc.” box. If your employer did not separate your resident and nonresident wages on the W-2, you must prorate the “State wages, tips, etc.” amount for the period of time you lived in New Jersey. Add the amounts reportable for the period of New Jersey residency and place the total on Line 14.

Do not include any W-2(s) where the total W-2 income was derived from out-of-State sources during your period of nonresidence.

Other Income. For interest, dividends, pensions, and other income, include on your return only those amounts received while a resident of New Jersey. Part-year resident partners and, in general, S corporation shareholders must prorate the entity’s income based on the number of days in the entity’s fiscal year that you were a resident divided by 365 (366 for leap years). Partners and shareholders should request Tax Topic Bulletin GIT-9P, *Income From Partnerships*, or GIT-9S, *Income From S Corporations*, for instructions on reporting distributive share of partnership income and net pro rata share of S corporation income.

Line 27a - Pension Exclusion. If you were a New Jersey resident for only part of the taxable year and had total income for the *entire year* of \$100,000 or less before subtracting any pension exclusion, you may qualify for a pension exclusion if you meet the other eligibility requirements. If you qualify, prorate the exclusion by the number of months you were a New Jersey resident. For this calculation 15 days or more is a month.

Line 27b - Other Retirement Income Exclusion. If you (and/or your spouse/civil union partner if filing jointly) were 62 years of age or older on the last day of the tax year, you may qualify to exclude other income on Line 27b. There are two parts to the total exclusion: Part I, the unclaimed portion of your prorated pension exclusion, and Part II, a special exclusion for taxpayers who are unable to receive Social Security or Railroad Retirement benefits. **Do not complete Worksheet D** on page 28 to calculate the total exclusion amount you are eligible to claim. Instead, calculate your total exclusion as follows:

Part I. Total the earned income (wages, net profits from business, partnership income, and S corporation income) you received for the *entire year*. If your earned income for the entire year was \$3,000 or less and you did not use your entire *prorated* pension exclusion at Line 27a, you may be able to use the unclaimed pension exclusion at Line 27b provided total income for the entire year before subtracting any pension exclusion was \$100,000 or less.

Part II. If you are unable to receive Social Security or Railroad Retirement benefits, but would have been eligible for benefits had you fully participated in either program, you may also be eligible for an additional exclusion, whether or not you used all of your *prorated* pension exclusion on Line 27a.

For more information request Tax Topic Bulletin GIT-6, *Part-Year Residents*.

Line 29 - Total Exemption Amount. Your total exemptions must be prorated based upon the number of months you

Part-Year Residents - continued

were a New Jersey resident. For this calculation 15 days or more is a month.

$$\text{Total Exemptions} \times \frac{\text{Mos. NJ Resident}}{12} = \text{Line 29}$$

See the instructions for Line 29 on page 29 to calculate the “total exemption amount” to be prorated.

Lines 30, 31, 32, and 33 - Deductions.

You may deduct medical expenses, qualified Archer medical savings account (MSA) contributions, health insurance costs of the self-employed, alimony and separate maintenance payments, and qualified conservation contributions based on the actual amounts paid for the period of time you lived in New Jersey. Use Worksheet E on page 29 to determine the medical expense deduction. In addition, eligible taxpayers may qualify for a prorated Health Enterprise Zone (HEZ) deduction.

Line 36c - Property Tax Deduction. You may also be eligible to claim a deduction for property taxes you paid, or rent constituting property taxes (18% of rent due and paid) during your period of residency. When you do the calculation to determine whether the deduction or credit is better for you, prorate the minimum tax benefit of \$50 (\$25 if filing status is

married/CU partner, filing separate return and you maintain the same residence as your spouse/civil union partner) based on the number of months you occupied your New Jersey residence. For this calculation 15 days or more is a month. Use this prorated figure instead of the \$50 figure (\$25 if filing status is married/CU partner, filing separate return and you maintain the same residence as your spouse/civil union partner) at Line 8, Schedule 1 or Line 5, Worksheet F.


Line 48 - Property Tax Credit. You must prorate the amount of any property tax credit on Line 48 based on the number of months you occupied your qualified New Jersey residence. For this calculation 15 days or more is a month.

Line 50 - New Jersey Earned Income Tax Credit. If you are eligible and filed for a Federal earned income credit, you also qualify for a New Jersey earned income tax credit. The amount of your credit must be prorated based upon the number of months you were a New Jersey resident. For this calculation 15 days or more is a month.

For more information, request Tax Topic Bulletin GIT-6, *Part-Year Residents*.

Guidelines for Military Personnel

Residents. A member of the Armed Forces whose home of record (domicile) is New Jersey when entering the service remains a resident of New Jersey for income tax purposes, and must file a resident return even if assigned to duty in another state or country, unless he or she qualifies for nonresident status (see chart on page 8). If you are a New Jersey resident, you are subject to tax on all your income, including your military pay, regardless of where it is earned, unless the income is specifically exempt from tax under New Jersey law. Mustering-out payments, subsistence and housing allowances are exempt.

TAX TIP  Military pensions are exempt from New Jersey gross income tax, regardless of your age or disability status. See instructions for Line 19 on page 23.

A member of the Armed Forces whose home of record is New Jersey and who is stationed outside the State (whether living in barracks, billets, apartment, or house) and does not intend to remain outside New Jersey, continues to be a resident and must file a resident return and report all taxable income. However, if a servicemember pays for and maintains facilities such as an apartment or a home outside of New Jersey, either by out-of-pocket payments or forfeiture of quarters allowance, such facilities will constitute a *permanent* home outside of New Jersey. In this case, the servicemember is not considered a New Jersey resident for tax purposes.

Nonresidents. A member of the Armed Forces whose home of record (domicile) is outside of New Jersey does not become a New Jersey resident when assigned to duty in this State. A nonresident servicemember's military pay is not subject to New Jersey income tax and he or she is not required to file a New Jersey return unless he or she has received income from New Jersey sources other than military pay. Mustering-out payments, subsistence and housing allowances are also exempt. A nonresident servicemember who has income from New Jersey sources

TAXPAYERS' BILL OF RIGHTS

The New Jersey Taxpayers' Bill of Rights simplifies tax administration and ensures that all taxpayers—individuals and businesses alike—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 may 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, request our publication ANJ-1, *New Jersey Taxpayers' Bill of Rights*.

continued

Guidelines for Military Personnel - continued

such as a civilian job in off-duty hours, income or gain from property located in New Jersey, or income from a business, trade, or profession carried on in this State must file a New Jersey nonresident return, Form NJ-1040NR.

If your permanent home (domicile) was New Jersey when you entered the military, but you have changed your state of domicile or you satisfy the conditions for nonresident status (see chart on page 8), then your military pay is not subject to New Jersey income tax. File Form DD-2058-1 or DD-2058-2 with your finance officer to stop future withholding of New Jersey income tax. If New Jersey income tax was erroneously withheld from your military pay, you must file a nonresident return (Form NJ-1040NR) to obtain a refund of the tax withheld. For more information, see the nonresident return instructions.

Spouses/Civil Union Partners of Military Personnel. Spouses/civil union partners (of military personnel) who were not domiciled in New Jersey when they married the military spouse or entered into the civil union are not considered residents of New Jersey if:

- ♦ The principal reason for moving to this State was the transfer of the military spouse/civil union partner; and
- ♦ It is their intention to leave New Jersey when the military spouse/civil union partner is transferred or leaves the service.

New Jersey law requires that a married couple's filing status for New Jersey gross income tax purposes be the same as for Federal income tax purposes unless they are a civil union couple. A married couple filing a joint Federal return must file a joint return in New Jersey. However, when one spouse/civil union partner is a New Jersey resident and the other is a nonresident for the entire year, the resident may file a separate return unless both agree to file jointly as residents. If a joint resident return is filed, their joint income will be taxed as if both were residents.

Extensions. Special rules apply to members of the Armed Forces of the United

States and civilians providing support to the Armed Forces. See "Military Extensions" below.

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 taxable year the death occurred, nor for any earlier years served in the zone or area.

For more information on military personnel, request Tax Topic Bulletin GIT-7, *Military Personnel*.

When to File

In general, your New Jersey income tax return is due when your Federal income tax return is due. For calendar year filers, the 2008 New Jersey income tax return is due by April 15, 2009. Fiscal year filers must file their New Jersey income tax 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 to be filed on time. Tax returns postmarked after the due date are considered to be filed late. When a return is postmarked after the due date, the filing date for that return is the date the return was received by the Division, not the postmark date of the return. Interest on unpaid liabilities is assessed from the due date of the return.

Extension of Time to File

An extension of time is granted only to file your New Jersey resident income tax return. There is no extension of time to pay tax due. **Penalties and interest are imposed whenever tax is paid after the original due date.**

Six-Month Extension

TAX TIP You may receive a six-month extension of time to file your New Jersey resident income tax return if at least 80% of the tax liability computed on your Form NJ-1040 when filed is paid in the form of



withholdings, estimated, or other payments by the original due date, **and**

1. **Federal extension filed.** A copy of your Federal Application for Automatic Extension is enclosed with your final return and the oval at the top of the NJ-1040 is filled in (if the extension application was filed by phone or online, your confirmation number is entered in the space provided at the top of Form NJ-1040); **or**
2. **No Federal extension filed.** You file a request for a six-month extension on Form NJ-630, Application for Extension of Time to File New Jersey Gross Income Tax Return, by the original due date of the return. Taxpayers who file Form NJ-630 will not receive an approved copy. We will notify you only if your request is denied, but not until after your return is actually filed.

NOTE: If a Federal extension is filed, Form NJ-630 must still be filed by the original due date if you are required to make a payment to satisfy the 80% requirement.

Civil Union Couples. Civil union partners filing a joint return must either provide copies of the Federal extension application (or confirmation number) for both partners, or they must file Form NJ-630.

If you fail to satisfy the requirements outlined for extension, or you fail to file your return by the extended due date, your extension will be denied and penalties and interest will be imposed from the original due date of the return. See "Penalties, Interest, and Collection Fees" on page 15.

Military Extensions

Special rules apply to members of the Armed Forces of the United States and civilians providing support to the Armed Forces.

A person on active duty with the Armed Forces of the United States who may not be able to file timely because of distance, injury, or hospitalization as a result of this service, will automatically receive a six-month extension by enclosing an explanation with the return when filed.

continued

Extension of Time to File - continued

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 which 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. Enclose a statement with your return to explain the reason for the extension.

In addition, if you are hospitalized outside of the State of 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.

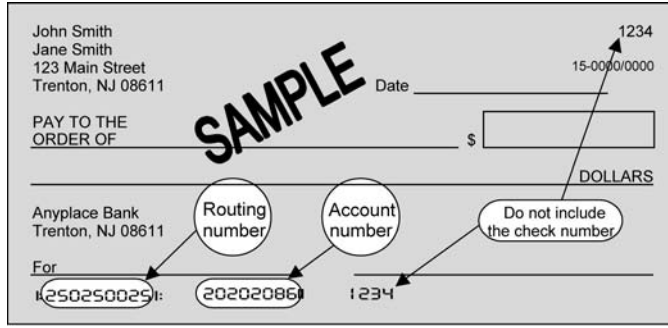
Qualifying military and support personnel, as defined above, are granted an extension of time for paying tax for the period of combat service or hospitalization, plus 180 days.

Enclose a statement of explanation with your return when you file. No interest or penalties will be assessed during a valid extension for service in a combat zone or qualified hazardous duty area. This extension is also granted to a taxpayer’s spouse/civil union partner who files a joint return.

How to Pay

The balance of tax due must be paid in full by the original due date of the return. If you owe less than \$1, no payment is required. You may make your payment by check or money order, electronic check (e-check), or credit card.

Check or Money Order. You will find a payment voucher (Form NJ-1040-V) at the front of this booklet. If you owe tax and are sending the payment with your 2008 return, enter the amount of tax due in the boxes on the payment voucher. Do not make changes to any information pre-printed on the payment voucher. Instead, make any necessary changes on Form



NJ-1040 (and TR-1040). For information about mailing forms, see “Where to Send Your Return” on page 13.

Make check or money order payable to **State of New Jersey – TGI**. Write your social security number on the check or money order. Use social security numbers of both husband and wife/civil union partners for a joint return. Send your payment for the balance due with the payment voucher in the same envelope with your tax return.

If you are paying a balance due for the 2008 tax year and are making the first installment of estimated tax for 2009, please use separate checks or money orders for each payment. Send your 2009 estimated tax payment with an NJ-1040-ES voucher to the address on that payment voucher. **Do not include the estimated tax payment with your 2008 income tax return.**

Electronic Check (e-check). You may be able to pay your 2008 New Jersey income taxes or make a payment of estimated tax for 2009 by e-check. This option is available on the Division’s Web site (www.state.nj.us/treasury/taxation/). Taxpayers who do not have Internet access can make a payment by e-check by contacting the Division’s Customer Service Center at 609-292-6400. Do not send in the payment voucher if you pay your taxes by e-check.

When using e-check on the Web, you will need your social security number and date of birth to make a payment. Be sure the social security number you enter matches the first social security number shown on the form for which you are making your payment, and the date of birth you enter is the date of birth for that person.

You will need your bank’s 9-digit routing number and your account number to make a payment by e-check. Do not enter the check number as part of the account number. **NOTE:** The routing and account numbers may be in different places on your check.

NOTE:

- (1) If you do not enter your social security number and date of birth properly, you will not be able to pay by e-check.
- (2) If you are filing a New Jersey return for the first time, or your filing status is different than the filing status on your 2007 return, you may not be able to pay by e-check.

Transaction Amount	Convenience Fee	Total Amount
\$ 100.00	\$ 2.49	\$ 102.49
200.00	4.98	204.98
400.00	9.96	409.96
600.00	14.94	614.94
1,000.00	24.90	1,024.90
1,400.00	34.86	1,434.86
2,000.00	49.80	2,049.80
2,700.00	67.23	2,767.23
3,500.00	87.15	3,587.15
4,400.00	109.56	4,509.56
5,400.00	134.46	5,534.46
6,400.00	159.36	6,559.36
7,400.00	184.26	7,584.26
8,700.00	216.63	8,916.63
10,400.00	258.96	10,658.96
13,000.00	323.70	13,323.70
17,400.00	433.26	17,833.26
21,000.00	522.90	21,522.90
28,000.00	697.20	28,697.20
36,000.00	896.40	36,896.40
45,000.00	1,120.50	46,120.50
55,000.00	1,369.50	56,369.50
66,000.00	1,643.40	67,643.40
77,000.00	1,917.30	78,917.30
88,000.00	2,191.20	90,191.20

NOTE: Fees are subject to change.
For payments above \$100,000, please contact Official Payments Corp. at 1-877-754-4420

How to Pay - continued

Credit Card. You may pay your 2008 New Jersey income taxes or make a payment of estimated tax for 2009 by credit card. Pay by phone (1-800-2PAYTAX, toll-free) or online (www.state.nj.us/treasury/taxation/) and use a Visa, American Express, MasterCard, or Discover credit card. You may be asked to enter a jurisdiction code to make your payment. The code for New Jersey personal income tax is 4000. Do not send in the payment voucher if you pay your taxes by credit card.

There is a convenience fee of 2.49% paid directly to Official Payments Corporation based on the amount of your tax payment. A \$1 convenience fee will be charged for all tax payments of \$40 or less.

Time Limit for Assessing Additional Taxes. The Division of Taxation has three years from the date you filed your income tax return or the original due date of the return, whichever is later, to send you a bill for additional taxes you owe. There is no time limit if you did not file your tax return, or if you filed a false or fraudulent return with the intent to evade tax. The time limit may be extended if:

- ◆ You amended or the IRS adjusted your Federal taxable income or your Federal earned income credit;
- ◆ You amended your New Jersey taxable income;
- ◆ You entered into a written agreement with the Division extending the time to make an assessment;
- ◆ You omit more than 25% of your gross income on your New Jersey income tax return; or
- ◆ An erroneous refund is made as a result of fraud or misrepresentation by you.

Where to Send Your Return

Your packet contains a large envelope. Use the large envelope to mail your NJ-1040 and TR-1040 along with related enclosures, payment voucher, and check or money order for any tax due. On the flap of the large envelope you will find preprinted address labels with different addresses for different categories of

returns. **To ensure your return is mailed properly:**

1. Remove all labels along perforations from envelope flap; and
2. Choose the correct label for your return.

Mail Returns Requesting a Refund (or with No Tax Due) With or Without Tenant Homestead Rebate Applications to:

STATE OF NEW JERSEY
DIVISION OF TAXATION
REVENUE PROCESSING CENTER
PO BOX 555
TRENTON NJ 08647-0555

Mail Returns Indicating Tax Due Together With Payment Voucher and Check or Money Order to:

STATE OF NEW JERSEY
DIVISION OF TAXATION
REVENUE PROCESSING CENTER
PO BOX 111
TRENTON NJ 08645-0111

Mail Tenant Homestead Rebate Applications Filed Without Income Tax Returns to:

STATE OF NEW JERSEY
DIVISION OF TAXATION
REVENUE PROCESSING CENTER
PO BOX 197
TRENTON NJ 08646-0197

3. Moisten and affix only the correct label on the front of the large return envelope.

Do not staple, paper clip, or tape your check or money order to the voucher.

Refunds

A return must be filed to claim a refund for overpayment of tax. If the refund is \$1 or less, you must enclose a statement specifically requesting it.

Time Period for Refunds. You have three years from the date the return was filed or two years from the time tax was paid, whichever was later, to claim a refund. If you and the Division agree in writing to extend the period of assessment, the period for filing a refund claim will also be extended.

Interest Paid on Refunds. If the Division takes more than six months to send you your income tax refund, you have a right to receive interest on that refund. Interest at the prime rate, compounded annually, will be paid from the *later* of:

- ◆ the date the refund claim was filed;
- ◆ the date the tax was paid; or
- ◆ the due date of the return.

No interest will be paid when an overpayment is credited to the next year's tax liability or on an overpayment or portion of an overpayment which consists of a New Jersey earned income tax credit.

New Jersey law requires that any money owed to the State of New Jersey, any of its agencies, the Internal Revenue Service, or another claimant state or city that has a personal income tax set-off agreement with New Jersey be deducted from your refund or credit before it is issued. Homestead rebates may also be affected. These debts include, among other things, money owed for past due taxes, child support due under a court order, school loans, hospital bills, and IRS levies. If the Division applies your refund, credit, or rebate to any of these debts, you will be notified by mail.

Deceased Taxpayers

If a person received income in 2008 but died before filing a return, the New Jersey income tax return should be filed by the surviving spouse/civil union partner, executor, or administrator. 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. Print "Deceased" and the date of death above the decedent's name. **Do not** prorate exemptions or deductions unless the decedent was a part-year resident. The due date for filing is the same as for Federal purposes. In the area where you sign the return write "Filing as Surviving Spouse" or "Filing as Surviving Civil Union Partner" if appropriate. A personal representative filing the return must sign in his or her official capacity. Any refund check will be issued to the decedent's surviving spouse/civil union partner or estate.

Deceased Taxpayers - continued

Income in Respect of a Decedent. If you had the right to receive income that the deceased person would have received had he or she lived, and the income was not included on the decedent's final return, you must report the income on your own return when you receive it. The income or gain is included on Line 25, as "Other" income.

Estates and Trusts

Filing Requirements for Estates and Trusts.

The fiduciary of an estate or trust may be required to file a New Jersey gross income tax return for that estate or trust. The return for an estate or trust must be filed on a New Jersey Fiduciary Return, Form NJ-1041. The fiduciary must also provide each beneficiary with a New Jersey Schedule NJK-1 which shows the beneficiary's share of the estate or trust income actually distributed or required to be distributed during the taxable year.

Revocable grantor trusts are required to file a New Jersey Fiduciary Return, Form NJ-1041, where there is sufficient nexus with this State and the statutory filing requirement is met. For further information, see the Fiduciary return, Form NJ-1041, instructions.

Filing Requirements for Beneficiaries.

The net income earned by an estate or trust does not retain its character, i.e., interest, partnership income; rather it is a specified income category – "Net Gains or Income Derived Through Estates or Trusts." You must report as net income from estates or trusts the Total Distribution reported on your Schedule NJK-1, Form NJ-1041 and include it on Line 25, Other Income. If a Schedule NJK-1 was not received, the interest, dividends, capital gains, business or partnership income, etc. listed on your Federal K-1 must be adjusted to reflect New Jersey tax law and then netted together before inclusion on the "Other" income line. Enclose a copy of your NJK-1 or Federal K-1 with your return.


If the income from a grantor trust is reportable by or taxable to the grantor for Federal income tax purposes, it is also taxable to the grantor for New Jersey gross income tax purposes. See instructions for Line 25 on page 26 for reporting requirements.

Partnerships

A partnership is not subject to gross income tax. Individual partners are subject to tax on the income they earned from the partnership under the Federal Internal Revenue Code and the New Jersey Gross Income Tax Act. See page 26 for information on reporting income from a partnership. Every partnership having a New Jersey resident partner or income from New Jersey sources must file a New Jersey Partnership Return, Form NJ-1065, with the New Jersey Division of Taxation by the 15th day of the fourth month following the close of the partnership's taxable year. For more information on partnership filing, request Form NJ-1065 and instructions.

Estimated Tax

Estimated tax means the amount which you estimate to be your income tax for the taxable year after subtracting withholdings and other credits.

TAX TIP  You are required to make estimated tax payments using Form NJ-1040-ES when your estimated tax exceeds \$400.

Instructions for computing the estimated tax and making the payments are included with the form. Review the amount of your New Jersey gross income tax on your expected gross income (after deductions and credits) to determine if you need to make estimated tax payments for 2009.

To avoid having to make estimated tax payments, you may ask your employer to withhold an additional amount from your wages by completing Form NJ-W4. Failure to file a Declaration of Estimated Tax or pay all or part of an underpayment *will result in interest charges* on the underpayment.

Underpayment of Estimated Tax. If you failed to make all of the required estimated tax payments as described above, you should request Form NJ-2210, Underpayment of Estimated Tax by Individuals, Estates or Trusts. Complete Form NJ-2210 to determine if interest is due and if so, calculate the amount. Enter on Line 45 the amount of interest due

from line 19, Form NJ-2210. Be sure to fill in the oval below Line 45 and enclose Form NJ-2210 with your return.

Amended Returns

If you received an additional tax statement (W-2 or 1099) after your return was filed, or you discovered that you made any error or omission on your return, file an amended New Jersey resident return, Form NJ-1040X.

Changes in Your Federal Income Tax or Federal Earned Income Credit.

If you receive a notice from the Internal Revenue Service that they changed your reported income, and that change altered your New Jersey taxable income, or if you receive a notice that your Federal earned income credit has been changed, and that change alters your New Jersey earned income tax credit, you must notify the Division of the change in writing within 90 days. File an amended tax return and pay any additional tax due. If you file an amended Federal return which changes your New Jersey taxable income or your Federal earned income credit, you must file an amended New Jersey resident return, Form NJ-1040X, within 90 days.

Accounting Method

Use the same accounting method for New Jersey gross 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 income tax purposes.

Rounding Off to Whole Dollars

When completing your return and the accompanying schedules, you may show the money items in whole dollars. If you have to add two or more items to figure the total to enter on a line, include cents when adding the items and round off only the total. When entering the rounded total on the line, eliminate any amount under 50 cents and increase any amount 50 cents or more to the next higher dollar. If you do round off, do so for all amounts. **When rounding, enter zeros after the decimal point for cents.**

Penalties, Interest, and Collection Fees

Penalty and interest should be included with the payment of any tax due.

Late Filing Penalty

5% per month (or fraction of a month) up to a maximum of 25% of the outstanding tax liability when a return is filed after the due date or extended due date. A penalty of \$100 for each month the return is late may also be imposed.

Late Payment Penalty

5% of the outstanding tax balance may be imposed.

Interest

3% above the prime rate for every month or fraction of a month the tax is unpaid, compounded annually. At the end of each calendar year, any tax, penalties, and interest remaining due (unpaid) will become part of the balance on which interest is charged.

Collection Fees

In addition, if your tax bill is sent to our collection agency, a referral cost recovery fee of 10% 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.

Signatures

Sign and date your return in blue or black ink. Both husband and wife/civil union partners must sign a joint return. If you are a tenant filing a homestead rebate application (Form TR-1040) with your tax return, it is not necessary to sign the rebate application. However, if you are filing only Form TR-1040, the application must be signed and dated in ink. The signature(s) on the form you file must be original; photocopied signatures are not acceptable. A return without the proper signatures cannot be processed and will be returned to you. This causes unnecessary processing delays and may result in penalties for late filing or a delay or denial of your rebate.

Don't Need Forms Mailed to You Next Year? Taxpayers who pay someone else to prepare their returns probably do not use the income tax return booklets mailed to them each year. If you do **not** need a booklet mailed to you next year, fill in the oval below the signature line. Telling us that you do not need a booklet next year will help us reduce printing and mailing costs.

TAX TIP Preparer Authorization.



Because of the strict provisions of confidentiality, Division of Taxation personnel may not discuss your return or enclosures with anyone other than you without your written authorization. If, for any reason, you want a Division of Taxation representative to discuss your tax return with the individual who signed your return as your "Paid Tax Preparer," we must have your permission to do so. To authorize the Division of Taxation to discuss your return and enclosures with your "Paid Tax Preparer," fill in the oval above the preparer's signature line.

Tax Preparers. Anyone who prepares a return for a fee must sign the return as a "Paid Preparer" and enter his or her 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.

NOTE: Any tax preparer who prepared 25 or more New Jersey gross income tax resident returns in 2007 must use electronic methods to file all 2008 New Jersey resident income tax returns. A tax preparer is liable for a penalty of \$50 for each return he or she fails to file electronically when required to do so.

Keeping Tax Records

Keep copies of your tax returns and the supporting documentation of income, age and/or disability, deductions, and credits

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.

Privacy Act Notification

The Federal Privacy Act of 1974 requires an agency requesting information from individuals to inform them why the request is being made and how the information is being used.

Your social security number is used primarily to account for and give credit for tax payments. The Division of Taxation also uses social security numbers in the administration and enforcement of all tax laws for which it is responsible. In addition, the Division of Taxation is required by law to forward an annual list to the Administrative Office of the Courts containing the names, addresses, and social security numbers of individuals who file a New Jersey resident tax return or tenant homestead rebate application. This list will be used to avoid duplication of names on jury lists. The Division of Taxation is also required to transmit to the Department of Human Services (DHS) annually information from New Jersey resident tax returns that will permit DHS to identify individuals who do not have health insurance and who may be eligible for Medicaid or the NJ FamilyCare Program.

Federal/State Tax Agreement

The New Jersey 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

Any person who deliberately fails to file a return, files a fraudulent return, or attempts to evade the tax in any manner may be liable for a penalty up to \$7,500 or imprisonment for a term between three and five years or both.

Name and Address

Place the peel-off label at the front of this booklet in the name and address section at the top of the return. **Do not use the label if any of the information is incorrect.**

If your label contains inaccurate information or you do not have a label, print or type your name (last name first), complete address, and zip code in the spaces provided. Also include your spouse's/civil union partner's name if filing jointly. Your refund and next year's form will be sent to the address you provide. If your legal residence and the address on the return differ, enclose a statement of explanation to avoid a delay in processing.

Social Security Number

Your social security number(s) is not printed on your name and address label. **You must enter your social security number(s)** in the space provided on the return, one digit in each box. If your filing status is married/CU couple, filing joint return, remember to report both filers' numbers in the order in which the names are listed on the return.

If you (or your spouse/civil union partner) do not have a social security number, file Form SS-5 with the Social Security Administration to apply for one. Taxpayers who are not eligible for a social security number must file Form W-7 with the Internal Revenue Service to obtain an individual taxpayer identification number (ITIN). Enter on Form NJ-1040 the same number (social security number or ITIN) that you entered on your Federal income tax return. If you (or your spouse/civil union partner) applied for but have not received an ITIN by the return due date, enclose a copy of your Federal Form W-7 application with your New Jersey income tax return.

NOTE: A copy of Form W-7 (or W-7A) cannot be used in place of a valid social security number, ITIN, or ATIN for a dependent when completing Line 13, Dependents' Information.

County/Municipality Code

Enter your four-digit county/municipality code, one digit in each box, from the table on page 51. This code identifies the

county and municipality of your current residence. The county and municipality codes in these instructions are for Division of Taxation purposes only.

If the local name of the place where you live is not listed, enter the code for the municipality where the property taxes were paid on your dwelling. (Go to www.state.nj.us/infobank/locality.htm for a listing of local names in the State and the county and municipality in which they are located.)

NJ Residency Status

If you were a New Jersey resident for only part of the taxable year, list the month, day, and year your residency began and the month, day, and year it ended. All months should be listed as two-digit numbers with the digits 01 for January, 02 for February, 03 for March, etc. Place the correct number for the beginning and ending months directly in the boxes containing the letter "M," one digit in each box.

The days of the months should be listed as two-digit numbers beginning with the digits 01 for the first day of the month and ending with the digits 31 for the last day of the month. Place the correct number for the beginning and ending dates directly in the boxes containing the letter "D," one digit in each box.

For calendar year filers the year should be entered as 08 and the numbers placed directly in the boxes containing the letter "Y," one digit in each box. Fiscal year filers should enter the appropriate year in the "Y" boxes.

Filing Status (Lines 1 - 5)

In general, you must use the same filing status on your New Jersey return as you do for Federal income tax purposes, unless you are a partner in a civil union. Indicate the appropriate filing status. Fill in only **one** oval.



TAX TIP Partners in a civil union recognized under New Jersey law **must file** their New Jersey income tax returns using the same filing statuses accorded spouses under New Jersey Gross Income Tax Law. Civil

union partners may not use the filing status single. Any reference in this booklet to a spouse also refers to a partner in a civil union (CU) recognized under New Jersey law. More information on civil unions, including legally sanctioned same-sex relationships established outside New Jersey, can be found on the Division's Web site (www.state.nj.us/treasury/taxation/).

Single. Your filing status is single if you are unmarried or not a partner in a civil union on the last day of the tax year, and you do not qualify for head of household or qualifying widow(er)/surviving CU partner status (see page 17).

Married/Civil Union Couples. If a married couple files a joint Federal income tax return, they must also file a joint New Jersey income tax return. If spouses file separate Federal returns, separate State returns must also be filed. However, if you are a civil union couple, your filing status for New Jersey will not match your Federal filing status for the year.

If during the entire taxable year one spouse/civil union partner was a resident and the other a nonresident, the resident may file a separate New Jersey return. The resident computes income and exemptions as if a Federal married, filing separate return had been filed. The spouses/civil union partners have the option of filing a joint return, in which case their joint income would be taxed as if both were residents.

If you are filing separately, be sure to enter the social security number of your spouse/civil union partner in the boxes provided at the top of the tax return.

NOTE: You may file jointly or separately only if you were married or a partner in a civil union on the last day of the tax year.

Head of Household. If you meet the requirements to file as head of household for Federal income tax purposes, you may file as head of household for New Jersey. Certain married individuals/civil union partners living apart may file as head of household for New Jersey if they meet the requirements to file as head of household for Federal purposes.

Filing Status (Lines 1-5) - continued

Qualifying Widow(er)/Surviving CU Partner. If your spouse/civil union partner died during the year, you may file a joint return for the two of you provided you did not remarry or enter into a new civil union before the end of the year. You may be eligible to use the filing status “qualifying widow(er)/surviving CU partner” for each of the *two tax years after the year in which your spouse/civil union partner died* if you pay more than one-half of the cost of keeping up a home for yourself and at least one child, stepchild, adopted child, or foster child who qualifies as your dependent.

Domestic Partners. If you were a member of a domestic partnership registered in New Jersey, you are not considered to be married or in a civil union. Do not use either the joint or separate filing statuses at Lines 2 and 3.

For more information on filing status, request Tax Topic Bulletin GIT-4, *Filing Status*.

Exemptions - Personal

Line 6 - Regular Exemptions

As a taxpayer you may claim a personal exemption for yourself, even if you are a minor who is claimed as a dependent on your parents' return. For your convenience, “Yourself” is already filled in. If you are married or in a civil union and filing a joint return, fill in the spouse/CU partner oval as well.

If you were a member of a domestic partnership that was registered in New Jersey on the last day of the tax year, you may claim an exemption for your domestic partner **only if he or she does not file a New Jersey income tax return.** *You must enclose a copy of your New Jersey Certificate of Domestic Partnership the first time you claim the exemption, and you may be asked to provide additional information at a later date.* If you are claiming this exemption, fill in the domestic partner oval.

Add the number of ovals filled in and enter the result in the box on Line 6.

Line 7 - Age 65 or Older

If you were 65 years of age or older on the last day of the tax year, you are eligible for an additional exemption. If you are filing a joint return, an additional exemption is also available if your spouse/civil union partner was 65 years of age or older on the last day of the tax year. This exemption is not available for a domestic partner or for your dependents. *You must enclose proof of age such as a copy of a birth certificate, driver's license, or church records with your return the first time you claim the exemption(s).* Fill in the appropriate oval(s). Add the number of ovals filled in and enter the result in the box on Line 7.

Line 8 - Blind or Disabled

If you were blind or disabled on the last day of the tax year, you are eligible for an additional exemption. If you are filing a joint return, an additional exemption is also available if your spouse/civil union partner was blind or disabled on the last day of the tax year. This exemption is not available for a domestic partner or for your dependents. “Disabled” means total and permanent inability to engage in any substantial gainful activity because of any physical or mental impairment, including blindness. *You must enclose a copy of the doctor's certificate or other medical records with your return the first time you claim the exemption(s).* This information need not be submitted each year providing there is no change in your condition. Fill in the appropriate oval(s). Add the number of ovals filled in and enter the result in the box on Line 8.

Exemptions - Dependency

Line 9 - Dependent Children

You may claim an exemption for each dependent child who qualifies as your dependent for Federal income tax purposes. Enter the number of your dependent children in the box on Line 9.

Line 10 - Other Dependents

You may claim an exemption for each other dependent who qualifies as your dependent for Federal income tax purposes.

Enter the number of your other dependents in the box on Line 10.

Line 11 - Dependents Attending Colleges

You may claim an additional exemption for each dependent claimed on Line 9 or 10 who is under age 22, a full-time student at an accredited college or postsecondary institution, and for whom you paid one-half or more of the tuition and maintenance costs. 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. **This exemption is not available to you or your spouse/civil union partner or your domestic partner.**

Requirements


- ♦ Student must be **under 22 years of age** for the entire tax year.
- ♦ Student must attend full-time. “Full-time” is determined by the institution.
- ♦ Student must spend at least some part of each of five calendar months of the tax year at school.
- ♦ The educational institution must maintain a regular faculty and curriculum and have a body of students in attendance.

Enter the number of exemptions for your qualified dependents attending colleges in the box on Line 11.

Line 12 - Totals

Add Lines 6, 7, 8, and 11 and enter the total in the box on Line 12a. Add Lines 9 and 10 and enter that total in the box on Line 12b.

Line 13 - Dependents' Information

TAX TIP  You must enter on Line 13 the full name, social security number, and year of birth for each dependent child or other dependent claimed on Lines 9 and/or 10. You must also fill in the appropriate oval to indicate whether or not each dependent has health insurance coverage on the date you file the return. If you have more than

continued

Line 13 - Dependents' Information - continued

four dependents, enter the required information for the first four dependents on Lines 13a - d and enclose a statement with the return listing the information for the additional dependents.

The dependents you list must be the same persons who qualify as your dependent children or other dependents for Federal income tax purposes. 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 claimed on Lines 9 and/or 10, the exemption will be disallowed.

To obtain an ATIN, file Form W-7A, Application for Taxpayer Identification Number for Pending U.S. Adoptions, with the Internal Revenue Service. See page 16 for information on obtaining a social security number or ITIN.

NOTE: If you qualify for the New Jersey earned income tax credit (see the instructions for Line 50) and you listed a "qualifying child" on your Federal Schedule EIC who is not claimed as your dependent for New Jersey purposes, you must enter on Line 13 the child's name, social security number, and birth year.

Gubernatorial Elections Fund

The Gubernatorial Elections Fund, financed by taxpayer designated \$1 contributions, provides partial public financing to qualified candidates for the office of Governor of New Jersey. With its contribution and expenditure limits, the Gubernatorial Public Financing Program has since 1977 assisted 63 candidates to conduct their campaigns free from the improper influence of excessive campaign contributions. Operation of the program has also permitted candidates of limited financial means to run for election to the State's highest office. As a condition of their receipt of public financing,

candidates must agree to participate in two debates which provide the public with an opportunity to hear the views of each candidate. 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 write to:


NJ ELECTION LAW ENFORCEMENT COMMISSION
PO Box 185
TRENTON NJ 08625-0185

Lists of contributors to gubernatorial candidates and copies of reports filed by gubernatorial candidates may be viewed on the Election Law Enforcement Commission Web site at: www.elec.state.nj.us.

Participation in the \$1 income tax check-off protects the continuity and integrity of the Gubernatorial Elections Fund by providing that funds will be reserved for future gubernatorial elections thereby deterring the use of needed funding for other purposes. If you want to designate \$1 to go to help candidates for governor pay campaign expenses, fill in the "Yes" oval in the Gubernatorial Elections Fund section of the return. If you are filing a joint return, your spouse/civil union partner may also designate \$1 to this fund. **Filling in the "Yes" oval will not in any way increase your tax liability or reduce your refund.**

Income (Lines 14 - 25)

Gross income means all income you received in the form of money, goods, property, and services unless specifically exempt by law. As a New Jersey resident you must report all taxable income you receive, whether from New Jersey or not, on your return.

TAX TIP  **Important! A net loss in any category of income cannot be reported as such on Form NJ-1040. A loss within one category of income may be applied against other income within the same category. However, a net loss in one category of income cannot be applied against income or gains in another. In the case of a net loss in any category,**

Gross Income includes the following:

- ♦ Wages and other compensation
- ♦ Interest and dividends
- ♦ Earnings on nonqualified withdrawals from qualified state tuition program accounts, including the New Jersey Better Educational Savings Trust Program (NJBEST) 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
- ♦ 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 27)
- ♦ Value of residence provided by employer
- ♦ Fees for services rendered, including jury duty

New Jersey gross income also **includes** the following which 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

Income (Lines 14 - 25) - continued

make no entry on the corresponding line. No carryback or carryover of losses is allowed under New Jersey law.

If you have income that is taxed both by New Jersey and by another jurisdiction

outside of New Jersey, you may be eligible for a credit against your New Jersey income tax. See instructions for Schedule A, Credit for Income or Wage Taxes Paid to Other Jurisdiction, on page 40.

Exempt Income


Do not include the following income when deciding if you must file a return. These items should **not** appear anywhere on your form except for tax-exempt interest, which is reported on Line 15b.

- ♦ 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
- ♦ Unemployment Compensation
- ♦ Interest and capital gains from: (a) Obligations of the State of New Jersey or any of its political subdivisions; **or** (b) Direct Federal obligations exempt under law, such as U.S. Savings Bonds and Treasury Bills, Notes, and Bonds (see Line 15b)
- ♦ 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" (see Line 15b)
- ♦ Earnings on qualified withdrawals from qualified state tuition program accounts, including the New Jersey Better Educational Savings Trust Program (NJBEST) accounts
- ♦ Employer and employee contributions to 401(k) Salary Reduction Plans (but **not** Federal Thrift Savings Funds)
- ♦ Some benefits received from certain employer-provided cafeteria plans (but not salary reduction or premium conversion plans). Request Division Technical Bulletin TB-39
- ♦ 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
- ♦ FAIR rebates
- ♦ Homestead rebates
- ♦ NJ SAVER rebates
- ♦ Property tax reimbursements (benefits received under Senior Freeze Program)
- ♦ Income tax refunds (New Jersey, Federal, and other jurisdictions)
- ♦ Federal economic stimulus payments to individuals under the Economic Stimulus Act of 2008
- ♦ New Jersey earned income tax credit payments
- ♦ Welfare
- ♦ Child support
- ♦ Amounts paid as reparations or restitution to Nazi Holocaust victims
- ♦ Assistance from a charitable organization, whether in the form of cash or property

Line 14 - Wages, Salaries, Tips, etc.

Enter the total amount you received during the taxable year from wages, salaries, tips, fees, commissions, bonuses, and other payments received for services performed as an employee. Include all payments you received whether in cash, benefits, or property.

Enter the total of State wages, salaries, tips, etc. from **all** employment both inside and outside New Jersey.

TAX TIP  **Be sure to take the figure(s) from the "State wages" box on your W-2(s). See sample W-2 on page 20.**

NOTE: The "State wages" figure on W-2(s) you received from employment outside New Jersey may need to be adjusted to reflect New Jersey tax law.

All W-2(s) must be enclosed with your tax return. **Do not** staple W-2(s) to your return. If you have also paid taxes to another jurisdiction on the wages entered on this line, see page 40 for more information.

Pension and annuity income or early retirement benefits should not be included on this line but should be reported on Line 19.

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

Meals and/or Lodging. You may exclude from the amount reported on Line 14 meals and/or lodging reported as wages on your W-2 provided that:

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

Line 14 - Wages, Salaries, Tips, etc. - continued

For lodging only:

- 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 have met these conditions. If the statement is not enclosed, your wages will be adjusted to represent the full amount shown on your W-2.

Food and maintenance payments made to New Jersey State Police officers as part of their union contract **cannot** be excluded from gross income. These payments do not meet the criteria above.

Employee Business Expenses. Employee business expenses are **not** deductible for New Jersey gross income tax purposes. However, you may exclude from the amount reported on Line 14 reimbursements for employee business expenses reported as wages on your W-2 provided that:

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

If you receive excludable reimbursements for employee business expenses which are included in your wages on your W-2, enclose a statement explaining the amount you are excluding and your reasons for excluding this amount. Also enclose a copy of your Federal Form 2106.

Commuter Transportation Benefits.

Certain amounts you receive from your employer up to \$1,440 for using an alternative means of commuting (such as public transportation, carpools, vanpools, etc.) may be excluded from your New Jersey gross income. Commuter transportation benefits may not be excluded from gross income unless your employer

provides those benefits *in addition to* your regular compensation.

If the commuter transportation benefits you received exceed the maximum excludable amount, the excess amount is taxable and is included in your gross income. Your W-2 form will show both the taxable and nontaxable benefit amounts. The taxable benefits are included in the "State wages" figure on your W-2, while the nontaxable benefits are not.

An employee who receives money towards commuter transportation benefits must provide his/her employer with suitable proof (receipts, ticket stubs, etc.) to show that the employer-provided money was used for an alternative means of commuting.

Federal Statutory Employees. If you are considered a "statutory employee" for Federal income tax purposes, you may not deduct your business expenses unless you are self-employed or an independent contractor under New Jersey law. The

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

22222		Void <input type="checkbox"/>	a Employee's social security number		For Official Use Only ▶ OMB No. 1545-0008	
b Employer identification number (EIN)			1 Wages, tips, other compensation		2 Federal income tax withheld	
c Employer's name, address, and ZIP code			3 Social Security wages		4 Social Security tax withheld	
d Control Number			5 Medical insurance and tips		6 Medicare tax withheld	
			7 Social Security tips		8 Allocated tips	
e Employer's name and address (Last name)			9 Additional compensation		10 Dependent care benefits	
f Employee's address and ZIP code			11 Non-qualified plans		12a See instructions for box 12	
			13 Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>		12b	
15 State Employer's state ID number NJ 234-567-890/000			14 Other UI/WF/SWF - \$117.72 DI - \$138.50 DI P.P. #(Private Plan No.)		12c	
			16 State wages, tips, etc. 32,250.00		17 State income tax 525.00	
18 Local wages, tips, etc.		19 Local income tax		20 Locality name		
Form W-2 Wage and Tax Statement			2008			Department of the Treasury—Internal Revenue Service For Privacy Act and Paperwork Reduction Act Notice, see back of Copy D.

Line 14 - Wages, Salaries, Tips, etc. - continued

Federal label of “statutory employee” has no meaning for New Jersey gross income tax purposes. Business expenses may only be deducted from the business income of a self-employed individual. See the instructions for Line 17 (Net Profits From Business).

Moving Expenses. Moving expenses are **not** deductible for New Jersey gross income tax purposes. However, you may exclude from the amount reported on Line 14 reimbursements for the following moving expenses if the Federal requirements to claim moving expenses were met 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 incurred by you for traveling, meals, and lodging when moving you and your family from your old residence to your new residence.

Reimbursements for any other moving expense may not be excluded from income.

If you receive excludable reimbursements for moving expenses which are included in your wages on your W-2, enclose a statement explaining the amount you are excluding and your reasons for excluding this amount. Also enclose a copy of your Federal Form 3903.

Compensation for Injuries or Sickness.

Certain amounts received for personal injuries or sickness are not subject to tax. You may exclude from the amount reported on Line 14 such amounts included as wages on your W-2 provided that:

1. The payments must be compensation for wage loss which results from absence due to injury or sickness of the employee; and
2. The payments must be due and payable under an enforceable contractual obligation under the plan; and
3. The payments must not relate to sick leave wage continuation, the taking of which is largely discretionary and the payments are made regardless of the reason for absence from work.

If such payments are included in the State wage figure on your W-2, you must file Form NJ-2440 with your New Jersey return to exclude them.

Line 15a - Taxable Interest Income

Report all of your taxable interest from sources both inside and outside of New Jersey on Line 15a. New Jersey taxable interest income includes interest from the following:

- ◆ Banks
- ◆ Savings and loan associations
- ◆ Credit unions
- ◆ Savings accounts
- ◆ Earnings on nonqualified withdrawals from qualified state tuition program accounts, including the New Jersey Better Educational Savings Trust Program (NJBEST) accounts
- ◆ Distributions from Coverdell education savings accounts (ESAs), but only the earnings portion
- ◆ Checking accounts
- ◆ Bonds and notes
- ◆ Certificates of deposit
- ◆ Ginnie Maes
- ◆ Fannie Maes
- ◆ Freddie Macs
- ◆ Repurchase agreements
- ◆ Life insurance dividends
- ◆ Obligations of states and their political subdivisions, other than New Jersey
- ◆ Any other interest not specifically exempt

Interest received by your sole proprietorship is reportable as net profits from business on Line 17. Your portion of interest earned and received by a partnership, an estate or trust or, in general, an S corporation is reportable as distributive share of partnership income on Line 20, net income from estates or trusts on Line 25, or net pro rata share of S corporation income on Line 21. For detailed information regarding the reporting of partnership or S corporation income, request Tax Topic Bulletin GIT-9P, *Income From Partnerships*, or GIT-9S, *Income From S*

Corporations. For information regarding grantor trusts, see the reporting instructions for Line 25 on page 26. Interest paid or deemed to have been paid to you by a partnership or an S corporation and reportable to you on Form 1099 must be included on Line 15a.

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

If your taxable interest income on Line 15a is more than \$1,500, enclose a copy of Schedule B, Federal Form 1040, or Schedule 1, Federal Form 1040A.

Line 15b - Tax-Exempt Interest Income

Report all of your tax-exempt interest, as well as exempt interest dividends from a New Jersey Qualified Investment Fund, on Line 15b. **If Line 15b is more than \$10,000, you must include an itemized schedule detailing the amount received from each source.** New Jersey tax-exempt interest income includes interest from:

- ◆ Obligations of the State of New Jersey or any of its political subdivisions
- ◆ Direct Federal obligations such as U.S. Savings Bonds and Treasury Bills, Notes, and Bonds
- ◆ Earnings on qualified withdrawals from qualified state tuition program accounts, including the New Jersey Better Educational Savings Trust Program (NJBEST) accounts
- ◆ Sallie Maes
- ◆ CATS
- ◆ TIGRs
- ◆ Certain distributions from “New Jersey Qualified Investment Funds”
- ◆ Distributions paid by mutual funds to the extent the distributions are attributable to interest earned on Federal obligations

New Jersey Qualified Investment Funds. A New Jersey Qualified Investment Fund is a regulated investment company in

Line 15b - Tax-Exempt Interest Income - continued

which at least 80% of the fund's investments (other than cash or receivables) are obligations issued either directly by the Federal government or the State of New Jersey or any of its political subdivisions. The Fund must complete and retain Form IF-1, Certification of Qualified Investment Fund, to document its status. This certification need not be filed with the Division of Taxation but must be made available upon request.

If you received a distribution from a qualified investment fund, you may exclude from your income only the portion of the distribution which comes from qualified exempt obligations. Although excluded from income, the tax-exempt portion is reported on Line 15b. The taxable portion of the distribution, if any, is reported as dividends on Line 16. By February 15, shareholders should be notified by the New Jersey qualified investment fund of the portion of their distribution that may be excluded from income. Contact your broker to determine whether your fund qualifies.

Do not report interest earned on your IRA(s) on Line 15b, Tax-Exempt Interest Income. If you made a withdrawal from your IRA during the year, see the instructions for Line 19.

When you total your interest income on Lines 15a and 15b, the amount should match the total of the taxable and tax-exempt interest you reported on your Federal income tax return (if you filed a Federal 1040). Enclose a statement with your NJ-1040 explaining the difference if the amounts do not match. For more information on tax-exempt interest income, request Tax Topic Bulletin GIT-5, *Exempt Obligations*.

Line 16 - Dividends

Enter on Line 16 the amount of dividends received during the year from investments (e.g., from stocks, mutual funds) or other income-producing activities which do not constitute a trade or business. The total amount of taxable dividends received, **regardless of where earned**, must be reported.

Dividends received by your sole proprietorship are reportable as net profits from business on Line 17. Your portion of dividends earned and received by a partnership, an estate or trust or, in general, an S corporation is reportable as distributive share of partnership income on Line 20, net income from estates or trusts on Line 25, or net pro rata share of S corporation income on Line 21. For detailed information regarding the reporting of partnership income or S corporation income and distributions, request Tax Topic Bulletin GIT-9P, *Income From Partnerships*, or GIT-9S, *Income From S Corporations*. For information regarding grantor trusts, see the reporting instructions for Line 25 on page 26.

Capital Gains Distributions. Capital gains distributions you receive from mutual funds or other regulated investment companies are reported on Line 2, Schedule B and are not to be included on Line 16 as dividends.

Tax-Free Distributions. A distribution which 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 received from insurance companies are not taxable unless the dividends received exceed the premiums paid. Any interest from accumulated insurance dividends is taxable and must be reported on Line 15a.

Line 17 - Net Profits From Business

Report the net profits from your business, trade, or profession on Line 17. To determine your New Jersey profit (or loss), first complete a Federal Schedule C (or Schedule C-EZ or Schedule F). Use the same accounting method (cash or accrual) that you used for Federal income tax purposes. **In the case of a loss, make no entry on Line 17.** Enclose a copy of the Federal Schedule C (or Schedule C-EZ or Schedule F) with your return.

To comply with New Jersey income tax law you must make the following adjustments to your Federal Schedule C (or Schedule C-EZ or Schedule F):

1. Add any amount you deducted for taxes based on income.
2. Subtract interest you reported on Federal Schedule C (or Schedule C-EZ or Schedule F) which is exempt for New Jersey purposes but taxable for Federal purposes.
3. Add interest not reported on Federal Schedule C (or Schedule C-EZ or Schedule F) from states or political subdivisions outside of New Jersey which is exempt for Federal purposes.
4. Deduct the remaining 50% of meal and entertainment expenses (that were disallowed on the Federal return).
5. Deduct your qualified contributions to a self-employed 401(k) plan. Contributions to a plan in excess of the Federal limits, which are not an allowable deduction for Federal tax purposes, are also 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 1, line 7. Be sure to retain the completed worksheet for your records. See page 63 for how to request Worksheet GIT-DEP and instructions.
10. Subtract the New Jersey allowable IRC Section 199 deduction, which must be calculated on Form 501-GIT, Domestic Production Activities Deduction. Form 501-GIT can be found on the Division's Web site (www.state.nj.us/treasury/taxation/).

continued

Line 17 - Net Profits From Business - continued


Sole proprietors engaged in providing "primary care" medical and/or dental services at a qualified practice located in or within five miles of a designated Health Enterprise Zone (HEZ) may qualify for a deduction on Line 33. For information on eligibility requirements and how to calculate the HEZ deduction, see Technical Bulletin TB-56, Health Enterprise Zones, which is available on the Division's Web site (www.state.nj.us/treasury/taxation/).

Line 18 - Net Gains or Income From Disposition of Property

Enter on Line 18 the amount of net gains from New Jersey Schedule B, Line 4. Enclose Schedule B with your return. See page 43.

Line 19 - Pensions, Annuities, and IRA Withdrawals

Pensions, annuities, and certain IRA withdrawals are taxable on the New Jersey return and must be reported on Line 19, although the taxable amount may differ from the Federal amount. (See page 25 for information on Roth IRAs.)

TAX TIP  If you (and/or your spouse/civil union partner if filing jointly) were 62 years of age or older or disabled and met the other requirements, you may be able to use the pension and other retirement income exclusions to reduce your gross income. See the instructions for Line 27a on page 27 and Line 27b on page 28.

All state and local government, teachers', and Federal pensions, and Keogh Plans are treated in the same manner as pensions from the private sector. Amounts received as "early retirement benefits" and amounts reported as pension on Schedule NJK-1, Partnership Return Form NJ-1065 are also taxable. Social Security and Railroad Retirement benefits are exempt from New Jersey income tax and should not be reported as pension income. Pension payments received by reason of total and permanent disability are also exempt. However, if you retired before age 65 on a total and permanent disability pension and continue to receive pension payments after age 65, your

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 3. _____
 - (a) If line 3 is "0" or more, *and* both you and your employer contributed to the plan, you may 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**.

disability pension is then treated as an ordinary pension. (See definition of "disabled" on page 17.)

If you are receiving a United States military pension or survivor's benefit payments, the military pension or survivor's benefit is not taxable for New Jersey gross income tax purposes, regardless of your age or disability status. Do not include such payments on Line 19, Form NJ-1040.

Military pensions are those resulting from service in the Army, Navy, Air Force, Marine Corps, or Coast Guard. This exemption does not apply to civil service pensions or annuities, even if the pension or annuity is based on credit for military service. Most military pensions and survivor's benefit payments are received from the U.S. Defense Finance and Accounting Service while a civil service annuity is received through the U.S. Office of Personnel Management.

Retirement plans (pensions, annuities, IRAs) are either noncontributory or contributory. A noncontributory plan is one to which you have not made contributions. A contributory plan is one to which **you have** made contributions, usually through payroll deductions. The amount you report on Line 19 will depend on whether or not you made contributions to the plan.

Noncontributory Plans. Amounts you receive from noncontributory plans are fully taxable. Enter on Line 19 the total amount of the pension or annuity from your 1099-R.

Contributory Plans (Other Than IRAs). The total value of your pension or annuity

consists of your contributions, your employer's contributions (if any), and earnings. In general, your contributions to a pension or annuity were taxed when they were made and are not taxed by New Jersey when withdrawn (except for 401(k) Plans). Therefore, you must determine the taxable part of any distribution you receive. Use Worksheet A above to determine whether you should use the Three-Year Rule Method or the General Rule Method for your pension or annuity.

NOTE:

- ♦ If you received a distribution from a 401(k) Plan, see the section on 401(k) Plans on page 24 before continuing.
- ♦ The taxable amount of an IRA withdrawal must be determined by completing Worksheet C, IRA Withdrawals, on page 25. **Do not use Worksheet A or B for an IRA withdrawal.**

Three-Year Rule Method. If you will recover your contributions within three years from the date you receive the first payment from the plan, and both you **and** your employer contributed to the plan, you may use the Three-Year Rule Method to determine your New Jersey taxable pension income. The Three-Year Rule allows you to exclude your pension and annuity payments from gross income until the payments you receive equal your contributions to the plan. Until that time, the amounts you receive, because they are considered your contributions, are not taxable and should not be reported on your return. Once you have received (recovered) an amount equal to the amount you contributed, the payments you receive are fully taxable. Since the Three-Year Rule has been repealed for Federal

continued

income tax purposes, if you retired after July 1, 1986, the taxable amount of pension or annuity that you report on your New Jersey return when using this method will differ from the amount you report on your Federal return.

General Rule Method. If you will not recover your contributions within three years from the date you receive the first payment from the plan, or your employer did not contribute to the plan, you must use the General Rule Method to determine your New Jersey taxable pension income. From the first year you receive your pension and every year thereafter, part of your pension will be excludable (the amount that represents your contributions) and part will be taxable. Use Worksheet B below to determine the taxable amount.

Complete Worksheet B the year in which you receive your first pension payment. Once calculated, use the percentage on line 3 to determine the taxable amount year after year. You must recalculate the percentage only if your annual pension payments decrease.

Contributions to Plans Prior to Residence. Any contributions you made to a pension, annuity, or IRA prior to moving to New Jersey are treated in the same way as the contributions would have been treated had you resided in New Jersey

at the time. Contributions to plans other than 401(k) Plans are considered to have been previously taxed. Use the appropriate method to determine the taxable amount.

Lump-Sum Distributions and Rollovers. When a lump-sum distribution of the entire balance from a qualified employee pension, annuity, profit-sharing, or other plan is made, the amount received in excess of the contributions to the plan that have already been taxed must be included in your income in the year received. New Jersey has no provisions for income averaging of lump-sum distributions. Report the taxable amount of a lump-sum distribution on Line 19.

A lump-sum distribution from an IRA or a qualified employee pension or annuity plan which you roll over into an IRA or other eligible plan is excludable from New Jersey income if the rollover qualifies for deferral for Federal income tax purposes. The amount rolled over (minus previously taxed contributions) is taxable later when it is withdrawn. As under Federal law, the rollover must be made within the 60-day period after distribution.

401(k) Plans. Beginning on January 1, 1984, New Jersey's treatment of 401(k) Plan contributions changed. After that date employee contributions to 401(k) Plans were no longer included in taxable

wages when earned. If you made contributions to your 401(k) Plan prior to January 1, 1984, your distribution will be treated differently than if you made all of your contributions after this date.

- 1. All contributions made after January 1, 1984.** If all of your contributions to the 401(k) Plan were made after January 1, 1984, then your distributions from the plan are fully taxable unless your contributions exceeded the Federal limit.
- 2. Contributions made before January 1, 1984.** If you made contributions to the 401(k) Plan before January 1, 1984, or you made contributions beyond the Federal limit, calculate the taxable portion of your distributions from the plan using one of the methods described under contributory plans.

For more detailed information on reporting pension and annuity income on your New Jersey return, request Tax Topic Bulletin GIT-1, *Pensions and Annuities*.

IRAs. Your IRA consists of a nontaxable part (your contributions) and a taxable part (earnings plus certain amounts, if any, rolled over from pension plans). If your contributions have been previously taxed, only the portion of your distribution that represents earnings is taxable.

Earnings credited to an IRA are not subject to tax until withdrawn. The interest, dividends and other earnings, as well as amounts which were tax-free rollovers, will become taxable when withdrawn. If the total amount in the IRA is withdrawn, the entire amount of the interest or accumulated gains becomes taxable in the year the withdrawal is made.

If, however, the withdrawal from an IRA is made over a period of years, the portion of the annual distribution that represents interest income and accumulated gains in the IRA is subject to tax. A distribution from a rollover IRA which is fully taxable for Federal income tax purposes may be treated differently for New Jersey purposes if your contributions were subject to New Jersey income tax when the contributions were made.

**Worksheet B
General Rule Method**

- | | |
|---|-----------|
| 1. Your previously taxed contributions to the plan | 1. _____ |
| 2. Expected return on contract* | 2. _____ |
| 3. Percentage excludable (Divide line 1 by line 2) | 3. _____% |
| 4. Amount received this year | 4. _____ |
| 5. Amount excludable (Multiply line 4 by line 3) | 5. _____ |
| 6. Taxable amount (Subtract line 5 from line 4.
Enter here and on Line 19, Form NJ-1040) | 6. _____ |

*The expected return on the contract is the amount receivable. If life expectancy is a factor under your plan, Federal actuarial tables must be used to compute 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.

Worksheet C - IRA Withdrawals 2008

Part I

1. **Value of IRA** on 12/31/08.
Include contributions made for the tax year from 1/1/09–4/15/09 1. _____
 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 3. _____
- Unrecovered Contributions:**
Complete **either** line 4a or 4b:
- 4a. **First year of withdrawal from IRA:**
Enter the total of IRA contributions that were previously taxed 4a. _____
 - 4b. **After first year of withdrawal from IRA:** Complete Part II. Enter amount of unrecovered contributions from Part II, line (g)* 4b. _____
5. **Accumulated earnings in IRA on 12/31/08.** Subtract either line 4a or 4b from line 3 5. _____
 6. Divide line 5 by line 3 and enter the result as a decimal 6. _____
 7. **Taxable portion of this year's withdrawal.**
Multiply line 2 by decimal amount on line 6.
Enter here and on Line 19, Form NJ-1040 7. _____

Part II—Unrecovered Contributions

(For Second and Later Years)

- (a) **Last year's unrecovered contributions.**
From line 4 of last year's worksheet * (a) _____
- (b) **Amount withdrawn last year.**
From line 2 of last year's worksheet (b) _____
- (c) **Taxable portion of last year's withdrawal.** From line 7 of last year's worksheet (c) _____
- (d) **Contributions recovered last year.** Subtract line (c) from line (b) (d) _____
- (e) **This year's unrecovered contributions.**
Subtract line (d) from line (a) (e) _____
- (f) **Contributions to IRA during current tax year.** Do not include tax-free rollovers (f) _____
- (g) **Total unrecovered contributions.**
Line (e) plus line (f). Enter here and on Part I, line 4b (g) _____

*If you did not complete a worksheet in prior year(s), skip Part II and calculate the amount of unrecovered contributions as follows:

- A. Determine the total amount of **withdrawal(s)** made from the IRA in previous years.
- B. Total the portion(s) of these previous year withdrawal(s) already reported as income on prior New Jersey tax returns.
- C. Subtract the amount of previous year withdrawals reported (B) from the total amount of previous year withdrawals (A). This difference is the amount of contributions that have been *recovered* thus far.
- D. Subtract the amount of *recovered* contributions (C) from the *total* amount of contributions made to the IRA. This is the amount of **unrecovered** contributions to enter on **line 4b** of **Part I**.

(Keep a copy of this worksheet for your records.)

Report the taxable amount of an IRA withdrawal on Line 19. Use Worksheet C above to determine the taxable portion of your IRA withdrawal. For multiple IRAs, the taxable amount may be determined by using a separate worksheet for each IRA, or all IRAs may be combined on one worksheet.

Roth IRAs. Contributions to a Roth IRA are subject to New Jersey tax in the year they are made. However, if the requirements are satisfied, "qualified distributions" from a Roth IRA are excludable and do not have to be included in New Jersey gross income in the year received.

A "qualified distribution" is one made after the five-taxable-year period beginning with the first taxable year in which a contribution was made to your IRA, **and** which is:

1. Made on or after the date on which an individual reaches age 59½; or
2. Made to a beneficiary (or the individual's estate) after the individual's death; or
3. Made because the individual becomes disabled; or
4. Made as a qualified first-time home buyer distribution as defined by the Internal Revenue Code.

A payment or distribution cannot be treated as a qualified distribution if it is made within the five-taxable-year period which begins with the year the first contribution was made. A payment or distribution of an allowable rollover contribution (or income earned on the amount rolled over) from an IRA other than a Roth IRA, is not a qualified distribution if it is made within the five-taxable-year period which begins with the year in which the rollover contribution was made.

If you received a nonqualified distribution from a Roth IRA, you must report the earnings as income on Line 19.

Line 19 - Pensions, Annuities, and IRA Withdrawals - continued

If you converted an existing IRA to a roll-over Roth IRA during tax year 2008, any amount from the existing IRA that would be taxable if withdrawn must be included in your gross income on Line 19.

For more detailed information on IRA withdrawals, request Tax Topic Bulletin GIT-2, *IRA Withdrawals*, or Technical Bulletin TB-44.

Line 20 - Distributive Share of Partnership Income

Enter on Line 20 your share of income derived from partnership(s) as reported to you by the partnership(s) on Schedule NJK-1, Form NJ-1065. The appropriate amount to enter appears on the schedule in column A of the line labeled "Distributive Share of Partnership Income" and must be reported whether or not the income was actually distributed. If the net amount from all Schedule NJK-1s is zero or less, make no entry. Enclose a copy of each Schedule NJK-1 with your return. For detailed information regarding reporting partnership income, request Tax Topic Bulletin GIT-9P, *Income From Partnerships*.

If any adjustments to the amount reported on Line 20 are necessary, follow the detailed instructions in Tax Topic Bulletin GIT-9P, *Income From Partnerships*.

If you did not receive a Schedule NJK-1, you must enclose a copy of the Federal Schedule K-1 and complete Reconciliation Worksheet A contained in Tax Topic Bulletin GIT-9P, *Income From Partnerships*. Be sure to retain the completed worksheet for your records.

Line 21 - Net Pro Rata Share of S Corporation Income

Enter on Line 21 the amount of your net pro rata share of S corporation income, whether or not the income was actually distributed. For detailed information regarding the reporting of S corporation income, request Tax Topic Bulletin GIT-9S, *Income From S Corporations*.

Enclose a copy of each Schedule NJ-K-1, Form CBT-100S, which you received

from the S corporation(s). If you did not receive a Schedule NJ-K-1, you must enclose a copy of the Federal Schedule K-1 and complete Reconciliation Worksheet B contained in Tax Topic Bulletin GIT-9S, *Income From S Corporations*. Be sure to retain the completed worksheet for your records.

Line 22 - Net Gains or Income From Rents, Royalties, Patents, and Copyrights

Enter on Line 22 the amount of net income from New Jersey Schedule C, Line 3. Enclose Schedule C with your return. See page 45.

Line 23 - Net Gambling Winnings

Enter on Line 23 the amount of your net gambling winnings. You may deduct your gambling losses from your winnings that occurred during the same year. **You may not use New Jersey Lottery losses to offset other gambling winnings.** If your net gambling winnings are less than zero, make no entry.

You must be able to substantiate gambling losses used to offset winnings reported on your New Jersey income tax return. Evidence of losses may take several forms, including a daily log or journal of wins and losses, canceled checks, losing race track pari-mutuel tickets, etc. With respect to winnings or losses resulting from casino gambling, letters from casinos which purport to "rate" the gambling activity of an individual or "estimate" losses are acceptable as **part** of the evidential material required to prove losses.

Remember, do not include any winnings or losses from the New Jersey State Lottery.

Although no specific rider to the New Jersey income tax return is required to substantiate gambling losses, it is suggested that if you enter gambling winnings net of losses on Line 23 of the return, you should note the total winnings and total losses on a supporting schedule. This procedure may eliminate certain questions

in the event the return is selected for audit. Although not taxable, New Jersey Lottery winnings and losses should be listed on the supporting schedule.

Line 24 - Alimony and Separate Maintenance Payments Received

Enter on Line 24 the total amount of alimony and separate maintenance payments you received which were required under a decree of divorce/dissolution or separate maintenance. Do not include payments received for child support.

Line 25 - Other

Enter on Line 25:

Amounts Received as Prizes and Awards. A prize won in a raffle, drawing, television or radio quiz show, contest, or any other event is taxable and must be included on Line 25. Any prizes or awards received in goods or services must be included 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 he or she lived, and the income was not included on the decedent's final return, you must report the income on your own return when you receive it. The income is reported on Line 25, "Other" income. Enclose a schedule of the items of income reported together and included on Line 25.

Income From Estates and Trusts. Beneficiaries receiving income from an estate or trust must include on Line 25 the Total Distribution reported on Schedule NJK-1, Form NJ-1041. If a Schedule NJK-1 was not received, include on Line 25 the net of the items listed on the Federal K-1 received. Interest, dividends, capital gains, business or partnership income, etc. as listed on the Federal K-1(s) must be adjusted to reflect New Jersey tax law and then netted together before inclusion on Line 25, "Other" income. Be sure to include income which is not subject to Federal income tax but is subject to New Jersey gross income tax, such as interest from and losses on the disposition of obligations of states and their political

continued

Line 25 - Other - continued

subdivisions, other than New Jersey and its political subdivisions, and exclude income and losses not subject to New Jersey tax, such as gains on New Jersey tax-exempt securities.

For tax years beginning on or after January 1, 2004, New Jersey income tax law has uncoupled from certain changes in Federal depreciation and expense deduction limits. The Gross Income Tax Depreciation Adjustment Worksheet GIT-DEP instructions explain the New Jersey adjustments required to determine income reportable in the various net income categories. See page 63 for how to request Worksheet GIT-DEP and instructions.

For taxable years beginning on or after December 31, 2004, New Jersey income tax law has uncoupled from some provisions of the IRC Section 199 deduction. Information regarding the New Jersey limitations and calculations can be found on the Division's Web site (www.state.nj.us/treasury/taxation/).

Enclose a copy of the NJK-1(s) or Federal K-1(s).

If the income from a grantor trust is reportable by or taxable to the grantor for Federal income tax purposes, it is also taxable to the grantor for New Jersey gross income tax purposes. The grantor must report the interest, dividends, capital gains, business income, partnership income, net pro rata share of S corporation income, etc. in the categories of income as required for gross income tax purposes and not as income from Estates and Trusts. Enclose a copy of the New Jersey or Federal Grantor Trust Attachment.

Scholarships and Fellowships. Scholarships and fellowship grants are taxable and must be included on Line 25 unless they satisfy **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 neither represents payments for past, present, or future services nor payments for services which are subject to the direction or supervision of

Maximum Pension Exclusion	
Amount:	For Filing Status:
\$20,000	Married/CU couple, filing joint return
\$15,000	Single Head of household Qualifying widow(er)/surviving CU partner
\$10,000	Married/CU partner, filing separate return

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. Enter on Line 25

either the rental value of a residence furnished by an employer or the rental allowance paid by an employer to provide a home. The rental value of the residence furnished is excludable and should not be reported provided that:

1. The lodging is provided on the business premises of the employer; and
2. The lodging is furnished for the convenience of the employer; and
3. The employee is required to accept such lodging as a condition of employment.

Other. Enter on Line 25 the amount of any taxable income for which a place has not been provided elsewhere on the return. Income from sources both legal and illegal is subject to tax.

Line 26 - Total Income

Enter on Line 26 the total of Lines 14, 15a, 16, 17, 18, 19, 20, 21, 22, 23, 24, and 25.

Line 27a - Pension Exclusion

You qualify for the New Jersey pension exclusion if:


- ♦ You (and/or your spouse/civil union partner if filing jointly) were 62 years of age or older or disabled as defined by Social Security guidelines on the last day of the tax year; **and**
- ♦ Total income from Line 26 for the entire year was \$100,000 or less.

NOTE: If the amount on Line 26 is more than \$100,000, you are not eligible for the pension exclusion. You may still be eligible for a special exclusion of up to \$6,000. See the instructions for Line 27b on page 28 to determine if you qualify for this special exclusion.

If you qualify for the pension exclusion, you may exclude all or a part of the income you received during the year from taxable pensions, annuities, and IRA withdrawals. You may exclude up to \$20,000 (filing status married/CU couple, filing joint return), \$15,000 (filing status single, head of household, or qualifying widow(er)/surviving CU partner), or \$10,000 (filing status married/CU partner, filing separate return).

Enter on Line 27a the lesser of the amount reported on Line 19 or the amount next to your filing status from the Maximum Pension Exclusion chart above. The amount on Line 27a should never be more than the amount on Line 19. Part-year residents, see page 9.

When you and your spouse/civil union partner file a joint return and only one of you is disabled or 62 years of age or older, you may still claim the maximum pension exclusion. However, only the pension, annuity, or IRA withdrawal of the spouse/civil union partner who is 62 years of age or older or disabled may be excluded.

TAX TIP  If you and/or your spouse/civil union partner were 62 years of age or older on the last day of the tax year and did not use the maximum pension exclusion amount for your filing status, or you did not use the pension exclusion because you did not report any income on Line 19, you may still qualify for other income

Line 27a - Pension Exclusion - continued

exclusions. See the instructions for Line 27b, "Other Retirement Income Exclusion."

Line 27b - Other Retirement Income Exclusion

If you (and/or your spouse/civil union partner if filing jointly) were 62 years of age or older on the last day of the tax year, you may qualify to exclude other income on Line 27b. There are two parts to the total exclusion: Part I, the unclaimed portion of your pension exclusion, and Part II, a special exclusion for taxpayers who are unable to receive Social Security or Railroad Retirement benefits. Each part has different eligibility requirements. Use Worksheet D to calculate the total exclusion amount you are eligible to claim. If you were a part-year resident, do not complete the worksheet. See page 9.

I. Unclaimed Pension Exclusion. You are eligible to use the unclaimed portion of your pension exclusion on Line 27b if:

- ♦ You (and/or your spouse/civil union partner if filing jointly) were 62 years of age or older on the last day of the tax year; **and**
- ♦ Total income from Line 26 for the entire year was \$100,000 or less; **and**
- ♦ Income from wages, net profits from business, distributive share of partnership income, and net pro rata share of S corporation income totaled \$3,000 or less; **and**
- ♦ You did not use the maximum pension exclusion on Line 27a (your taxable pension, annuity, or IRA withdrawal was less than the exclusion amount for your filing status or you did not receive pension, annuity, or IRA withdrawal income).

II. Special Exclusion for Taxpayers Unable to Receive Social Security or Railroad Retirement Benefits. This benefit is not related to the pension exclusion and, if you qualify, you may claim it whether or not you use the maximum pension exclusion. You

Worksheet D
Other Retirement Income Exclusion
Age Requirement: 62 or older

Part-year residents, do **not** complete this worksheet. See instructions on page 9.

Part I – Unclaimed Pension Exclusion

Is total income from Line 26, NJ-1040 for the entire year **MORE than \$100,000?**

Yes. Do not complete Part I. Enter "0" on line 8 and continue with Part II.

No. Continue with line 1.

1. Enter the amount from Line 14, NJ-1040 1. _____

2. Enter the amount from Line 17, NJ-1040 2. _____

3. Enter the amount from Line 20, NJ-1040 3. _____

4. Enter the amount from Line 21, NJ-1040 4. _____

5. Add lines 1, 2, 3, and 4 5. _____

Is the amount on line 5 MORE than \$3,000?

Yes. Enter "0" on line 8 and continue with Part II.

No. Continue with line 6.

6. **Enter: if your filing status is:**

\$20,000 Married/CU couple, filing joint return

\$15,000 Single; Head of household; Qualifying widow(er)/surviving CU partner

\$10,000 Married/CU partner, filing separate return 6. _____

7. Enter the amount from Line 27a, NJ-1040 7. _____

8. Unclaimed Pension Exclusion. Subtract line 7 from line 6. If zero, enter "0." Continue with Part II 8. _____

Part II – Special Exclusion

9a. Are you (and/or your spouse/civil union partner if filing jointly) now receiving, or will you (and/or your spouse/civil union partner if filing jointly) ever be eligible to receive Social Security or Railroad Retirement Benefits?

No — Continue with item 9b

Yes — Enter "0" on line 9 and continue with line 10

9b. Would you (and your spouse/civil union partner if filing jointly) be receiving or ever be eligible to receive Social Security or Railroad Retirement Benefits if you had participated in either program?

No — Enter "0" on line 9 and continue with line 10

Yes — Enter on line 9 the amount of exclusion for your filing status shown below and continue with line 10

Enter: if your filing status is:

\$ 6,000 Married/CU couple, filing joint return; Head of household; Qualifying widow(er)/surviving CU partner

\$ 3,000 Single; Married/CU partner, filing separate return 9. _____

10. Your Other Retirement Income Exclusion

Add lines 8 and 9. Enter here and on Line 27b, NJ-1040. If the amount here is zero, make no entry on Line 27b 10. _____

Line 27b - Other Retirement Income Exclusion - continued

qualify for this additional exclusion on Line 27b if:

- ♦ You (and/or your spouse/civil union partner if filing jointly) were 62 years of age or older on the last day of the tax year; **and**
- ♦ You (and your spouse/civil union partner if filing jointly) are unable to receive Social Security or Railroad Retirement benefits, but would have been eligible for benefits had you fully participated in either program.

NOTE: When you and your spouse/civil union partner file a joint return and only one of you is 62 years of age or older, you may claim the full exclusion. However, only the income of the spouse/civil union partner who is age 62 or older may be excluded.


For more detailed information on using the income exclusions on Line 27b, request Tax Topic Bulletin GIT-1, *Pensions and Annuities*.

Line 27c - Total Exclusion Amount

Add Line 27a and Line 27b and enter the total on Line 27c.

Line 28 - New Jersey Gross Income

Subtract Line 27c from Line 26 and enter the result on Line 28. If less than zero, make no entry.

TAX TIP  If you were a New Jersey resident for the entire year and your Gross Income on Line 28 is \$20,000 or less (\$10,000 if filing status is single or married/CU partner, filing separate return), you have no tax liability to New Jersey and no return must be filed. If you are filing a return only to obtain a refund of taxes withheld or estimated payments made, do not complete Lines 29 through 43. Continue completing the return with Line 44. See instructions on page 36.

Worksheet E
Deduction for Medical Expenses
(Keep for your records)

1. Total nonreimbursed medical expenses 1. _____
2. Enter Line 28, Form NJ-1040 _____ × .02 = 2. _____
3. Medical Expenses Deduction. Subtract line 2 from line 1 and enter result here. If zero or less, enter zero 3. _____
4. Enter the amount of your qualified Archer MSA contributions from Federal Form 8853 4. _____
5. Enter the amount of your self-employed health insurance deduction 5. _____
6. **Total Deduction for Medical Expenses.** Add lines 3, 4, and 5. Enter the result here and on Line 30, Form NJ-1040. If zero, enter zero here and make no entry on Line 30, Form NJ-1040 6. _____

NOTE: If you qualify, you may receive a New Jersey earned income tax credit even if you have no tax liability to New Jersey and are not required to file a return. See the instructions for Line 50.

If you are eligible for a 2008 homestead rebate as a tenant (see page 46), you must also complete the rebate application, Form TR-1040.

You may claim an exemption from withholding if you expect to have no New Jersey income tax liability for the taxable year because your gross income will be less than the minimum income filing threshold. Complete Form NJ-W4 and submit it to your employer to claim the exemption.

If you were a New Jersey resident for only part of the year, see “Guidelines for Part-Year Residents” on page 9.

Exemptions and Deductions (Lines 29 - 34)

New Jersey allows deductions only for exemptions, certain medical expenses, qualified Archer medical savings account (MSA) contributions, health insurance costs of the self-employed, alimony and separate maintenance payments, qualified conservation contributions, and a health enterprise zone deduction for qualified taxpayers. No deduction is allowed for

adjustments taken on the Federal return such as employee business expenses, IRA contributions, and Keogh Plan contributions. However, be sure to keep records of all contributions to IRAs and Keogh Plans. You will need this information when you make withdrawals in future years. Part-year residents must follow the guidelines on page 9.

Line 29 - Total Exemption Amount

Calculate your total exemption amount as follows:

From Line 12a _____ × \$1,000 = _____

From Line 12b _____ × \$1,500 = _____

Total Exemption Amount _____

Enter the number of exemptions from Line 12a, Form NJ-1040. Multiply the number by \$1,000 and enter the result.

Enter the number of exemptions from Line 12b, Form NJ-1040. Multiply the number by \$1,500 and enter the result.

Add together the exemption amounts calculated above and enter the total on Line 29, Form NJ-1040.

Line 30 - Medical Expenses

You may deduct certain medical expenses that you paid during the year for

Line 30 - Medical Expenses - continued

yourself, your spouse/civil union partner or domestic partner, and your dependents. However, you cannot deduct expenses for which you were reimbursed. Only expenses in excess of 2% of your income may be deducted. You may also deduct qualified Archer MSA contributions. Use Worksheet E to calculate your deduction for medical expenses/Archer MSA contributions.

Allowable Medical Expenses. *Medical expenses* means nonreimbursed payments for 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. In addition, medical expenses may also include amounts paid for transportation primarily for and essential to medical care and 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. As a general rule, medical expenses allowed for Federal income tax purposes will be allowed for New Jersey income tax purposes.

NOTE: Do not include on line 1, Worksheet E

- ◆ Contributions you made to an Archer MSA or any amounts paid or disbursed from an Archer MSA that have been excluded from gross income; or
- ◆ Any amounts taken as a deduction on line 5, Worksheet E, for the health insurance costs of the self-employed.

Archer MSA Contributions. Enter on line 4, Worksheet E the amount of your qualified Archer MSA contributions from Federal Form 8853. New Jersey follows the Federal rules for this deduction. Your contribution may not exceed 75% of the amount of your annual health plan deductible (65% if you have a self-only plan). Enclose Federal Form 8853 with your return. Excess contributions that you withdraw before the due date of your tax return are not taxable. However, you must report the earnings associated with

the excess contributions you withdraw as wages on Line 14.

Self-Employed Health Insurance Deduction. If you are considered a self-employed individual for Federal income tax purposes, or you received wages in 2008 from an S corporation in which you were a more-than-2% shareholder, you may deduct the amount you paid during the year for health insurance for yourself, your spouse/civil union partner or domestic partner, and your dependents. The amount of the deduction may not exceed the amount of your earned income, as defined for Federal income tax purposes, derived from the business under which the insurance plan is established. You may not deduct any amounts paid for health insurance coverage for any month during the year in which you were eligible to participate in any subsidized health plan maintained by your (or your spouse's/civil union partner's or domestic partner's) employer.

Line 31 - Alimony and Separate Maintenance Payments

Enter on Line 31 the amount of alimony and separate maintenance paid which was required under a decree of divorce/dissolution or separate maintenance. Do not include payments for child support.

Line 32 - Qualified Conservation Contributions

Enter on Line 32 the amount of any contribution you made for conservation purposes of a qualified real property interest in property located in New Jersey. The amount of the deduction is the amount of the contribution allowed as a deduction in computing your taxable income for Federal income tax purposes. If you are required to file Federal Form 8283 with your Federal Form 1040, enclose a copy.

Line 33 - Health Enterprise Zone Deduction

Eligible taxpayers engaged in providing "primary care" medical and/or dental services at a qualified practice located in or

within five miles of a designated Health Enterprise Zone (HEZ) enter the amount of their HEZ deduction on Line 33. Partners and S corporation shareholders of a qualified practice enter the HEZ deduction amount listed on Schedule NJK-1, Form NJ-1065, or Schedule NJ-K-1, Form CBT-100S. Sole proprietors must calculate the amount of their HEZ deduction for Line 33. For information on eligibility requirements and how to calculate the HEZ deduction, see Technical Bulletin TB-56, Health Enterprise Zones, which is available on the Division's Web site (www.state.nj.us/treasury/taxation/).

Line 34 - Total Exemptions and Deductions

Enter on Line 34 the total of Lines 29, 30, 31, 32, and 33.

Line 35 - Taxable Income

Subtract Line 34 from Line 28 and enter the result on Line 35. If Line 35 is zero or less, make no entry.

Property Tax Deduction/Credit (Lines 36 and 48)

Eligible homeowners and tenants who pay property taxes, either directly or through rent, qualify for either a deduction or a refundable credit.

The property tax **deduction** reduces your taxable income. Therefore, the tax benefit varies depending on the amount of your taxable income, the amount of your property taxes or rent, and your filing status. To determine the actual tax benefit you will receive (how much you will reduce your tax liability) when claiming a property tax deduction, you must calculate your tax liability both with a deduction and without a deduction. The property tax **credit** reduces your tax due. The credit increases the total payments and/or credits on Line 53, Form NJ-1040. These payments and/or credits are subtracted directly from your tax liability. Taxpayers who do not reduce their tax liability by \$50 or more (\$25 if filing status is married/CU partner, filing separate return and you maintain the same residence as your

Property Tax Deduction/Credit (Lines 36 and 48) - continued

spouse/civil union partner) when claiming the property tax deduction should claim the property tax credit instead.

Eligibility Requirements. To be eligible for a property tax deduction or property tax credit:

- ◆ You must have been domiciled and maintained a principal residence as a homeowner or tenant in New Jersey during 2008; and
- ◆ Your principal residence, whether owned or rented, must be subject to local property taxes, and property taxes must have been paid on that residence either as actual property taxes or through rent; and
- ◆ Your rented dwelling must have its own separate kitchen and bath facilities; and
- ◆ Your gross income on Line 28 is more than \$20,000 (\$10,000 if filing status is single or married/CU partner, filing separate return), or you (and/or your spouse/civil union partner if filing jointly) were 65 years of age or older or blind or disabled on the last day of the tax year.

Taxpayers who were not 65 years of age or older or blind or disabled on December 31, 2008, with gross income of \$20,000 or less (\$10,000 if filing status is single or married/CU partner, filing separate return), are not eligible for a property tax credit.

If you are not eligible for a property tax deduction or credit, make no entry on Lines 36a - c or Line 48 and continue completing the return with Line 37.

Principal Residence

A principal residence means a homestead, either owned or rented, actually and continually occupied as your permanent residence. No property tax deduction or credit is allowed for a vacation home, a "second home," or property which the owner rents to someone else.

Homeowners

You may claim a property tax deduction or credit for the home in New Jersey that you owned and lived in as your principal residence provided it was subject to local property taxes. Both single-family homes and certain multi-family homes qualify.

Multi-Unit Properties. As a homeowner, you may claim a property tax deduction or credit on your property only if it contains four units or less. Of these four units, only one may be used for commercial purposes.

Condominiums and Co-ops. A condominium unit or a unit in a cooperative housing complex or mutual housing corporation is considered a single-family dwelling for purposes of the property tax deduction or credit.

Continuing Care Communities. As a resident in a continuing care retirement community, you may qualify for a property tax deduction or credit as a homeowner if the continuing care contract requires you to bear the proportionate share of property taxes attributable to your unit.

Disabled Veterans. Totally and permanently disabled veterans who have a 100% exemption from local property taxes are **not** eligible for a property tax deduction or credit. If any portion of the dwelling is rented to a tenant and property taxes are paid by the disabled veteran owner on the rented portion, any tenant may be eligible for a property tax deduction or credit, but the property owner is not eligible.

P.I.L.O.T. Payments. Homeowners who made P.I.L.O.T. (Payments-in-Lieu-of-Tax) payments to their municipality are not eligible for a property tax deduction or credit. These payments are not considered property taxes for deduction or credit purposes.

Life Tenancy. You are also a homeowner if you have life tenancy rights or hold a lease for 99 years or more.

Tenants

You may claim a property tax deduction or credit for a home or apartment you rented in New Jersey and lived in as your principal residence, provided that the building is subject to local property taxes and your dwelling unit contains its own separate kitchen and bathroom. You do not qualify for a property tax deduction or credit if you share a kitchen or bathroom with others in the building.

Mobile Homes. If you own a mobile home which is located in a mobile home park, you qualify for a property tax deduction or credit as a tenant. For more information on mobile homes, contact the New Jersey Division of Taxation Customer Service Center.

Tax-Exempt, Subsidized, and Campus Housing. Tenants living in dwellings which are not subject to local property taxes are not eligible for a property tax deduction or credit. This includes: tenants living in tax-exempt housing or other dwellings owned by the State, County, Municipal, or Federal government; students living in on-campus apartments at State colleges and universities; tenants living in dwellings owned by religious, charitable, or other nonprofit organizations (including on-campus apartments at private nonprofit colleges and universities), if the property is exempt from local property taxes; and tenants who lived in a dwelling on which P.I.L.O.T. (Payments-in-Lieu-of-Tax) payments were made to the municipality.

Do not enter a figure on Lines 36a - 36c or Line 48 of the tax return if the dwelling you rent is not subject to local property taxes. If you are not sure whether the dwelling you rent is subject to local property taxes, contact your municipal tax assessor for information. The Division of Taxation audits returns to ensure that only qualified applicants receive the property tax deduction or the property tax credit.

Seniors or Blind/Disabled Persons

If either you or your spouse/civil union partner were 65 years of age or older or blind or disabled on the last day of the tax year, and your gross income on Line 28 is \$20,000 or less (\$10,000 if filing status is single or married/CU partner, filing separate return), and you satisfy the eligibility requirements, you qualify for a property tax credit in the amount of \$50 (\$25 if filing status is married/CU partner, filing separate return and you maintain the same residence as your spouse/civil union partner).

If you are eligible for a property tax credit, and you:

- ♦ **Are eligible and file for a homestead rebate**, your credit will automatically be sent to you with your rebate. If you are filing Form NJ-1040, **do not** complete Line 36c to claim a property tax deduction **or** Line 48 to claim a property tax credit. For information on how to apply for a homestead rebate, see page 46.
- ♦ **Are not eligible for a homestead rebate** because on October 1, 2008, you were neither a homeowner nor a tenant, you may complete Form NJ-1040 and claim the property tax credit on Line 48.

Line 36a - Total Property Taxes Paid

Enter on Line 36a the property taxes due and paid during 2008 on your qualified residence in New Jersey. For tenants, 18% of the rent paid during the year is considered property taxes paid.

Review the information below on determining the amount of property taxes to enter on Line 36a if:

- ♦ You had more than one New Jersey residence during 2008; **or**
- ♦ Your principal residence had multiple owners or multiple tenants, or consisted of multiple units; **or**
- ♦ Your filing status is married/CU partner, filing separate return and you and your spouse/civil union partner maintain the same principal residence; **or**
- ♦ You were a part-year resident.

Married/CU Partner, Filing Separate

Return. If your filing status is married/CU partner, filing separate return and you and your spouse/civil union partner maintain the same principal residence, enter on Line 36a one-half of the property taxes (or one-half of 18% of rent) due and paid.

Multiple Residences, Owners, Units, or Tenants. Complete Schedule 1-A on page 35 before completing Line 36a if:

- ♦ You lived in more than one qualifying New Jersey residence during 2008; or
- ♦ You shared ownership of a principal residence during the year with anyone other than your spouse/civil union partner; or
- ♦ A principal residence you owned during the year consisted of multiple units; or
- ♦ Anyone other than your spouse/civil union partner occupied and shared rent with you for an apartment or other rental dwelling unit; or
- ♦ You were both a homeowner and a tenant during the year.

If you were a homeowner, enter the amount from Line 4, Schedule 1-A on Line 36a. If you were a tenant, enter 18% of the amount from Line 8, Schedule 1-A on Line 36a. If you were both a homeowner and a tenant during the year, add the amount from Line 4, Schedule 1-A and 18% of the amount from Line 8, Schedule 1-A and enter the total on Line 36a.

If you lived for part of the year in a residence that did not meet the eligibility qualifications on page 31, you are not eligible to receive a property tax deduction or a property tax credit for the period of time you lived in that residence. However, if you moved during the year and lived for part of the year in a residence that qualifies, complete Schedule 1-A for the qualified residence only. Do not list any information pertaining to the nonqualified residence.

Part-Year Residents. A part-year resident who meets the qualifications is eligible for a property tax benefit. Enter on Line 36a the total amount of property taxes (or 18% of rent) due and paid during your period of residence (see page 9).

NOTE: Part-year residents must complete Schedule 1-A **only** if one or more of the conditions listed under Multiple Residences, Owners, Units, or Tenants above apply.

Homeowner on October 1, 2008 (Line 36b)

If you owned and occupied a home in New Jersey that was your principal residence on October 1, 2008, and property taxes were paid on that dwelling, fill in the oval on this line. Do not fill in the oval if you were a tenant on October 1, 2008, or if you were not a homeowner on October 1, 2008.

Line 36c - Property Tax Deduction

If you satisfied the eligibility requirements on page 31, you may be able to deduct 100% of property taxes due and paid **or** \$10,000, whichever is less. For tenants, 18% of the rent paid during the year is considered property taxes paid.

NOTE: If you were an eligible homeowner or a tenant **during some part of 2008**, you qualify for a property tax deduction or credit even if you were not a homeowner or a tenant on October 1, 2008.

If you are eligible for a property tax benefit, and you:

- ♦ **Are not** claiming credit for taxes paid to other jurisdictions, complete Schedule 1 on page 33 to determine the amount of your property tax deduction and whether you should elect to take the property tax credit on Line 48 instead of the deduction on Line 36c.
- ♦ **Are** claiming credit for taxes paid to other jurisdictions, do not complete Schedule 1. Complete Schedule A and Worksheet F to determine whether you will receive a greater tax benefit by taking the property tax deduction or the property tax credit. See the instructions for Schedule A on page 40.

If you will receive a greater tax benefit by taking the property tax deduction, enter on Line 36c the amount of the property tax deduction from Schedule 1 or Schedule A, as appropriate.

Schedule 1 – Property Tax Deduction/Credit

Complete both columns of this schedule to find out whether the Property Tax Deduction or the Property Tax Credit is better for you. **Do not complete this schedule if you claim a credit for taxes paid to other jurisdictions.** Complete Schedule A and Worksheet F.

1. **Property Tax.** Enter the property taxes you paid in 2008 from Line 36a of Form NJ-1040. 1. _____
Property tax reimbursement (Senior Freeze) applicants do not enter the amount from Line 36a. **See instructions below.**
2. **Property Tax Deduction.** Enter the amount from Line 1 of this schedule or \$10,000, whichever is less. Also enter this amount on Line 4, Column A below. **See instructions below.** 2. _____

3. Taxable Income (Copy from Line 35 of Form NJ-1040)
4. Property Tax Deduction (Copy from Line 2 of this schedule)
5. Taxable Income After Property Tax Deduction (Subtract Line 4 from Line 3)
6. Tax you would pay on Line 5 amount (Go to Tax Table or Tax Rate Schedules and enter amount)
7. Subtract Line 6, Column A from Line 6, Column B and enter the result here

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

8. **Is the Line 7 amount \$50 or more (\$25 if filing status is married/CU partner, filing separate return and you maintain the same residence as your spouse/civil union partner)?**

Yes. You receive a greater tax benefit by taking the Property Tax Deduction. Make the following entries on Form NJ-1040.

<i>Form NJ-1040</i>	<i>Enter amount from:</i>
Line 36c	Line 4, Column A
Line 37	Line 5, Column A
Lines 38 and 39	Line 6, Column A
Line 48	Make no entry

No. You receive a greater tax benefit from the Property Tax Credit. (**Part-year residents**, see instructions on page 9 before answering "No.") Make the following entries on Form NJ-1040.

<i>Form NJ-1040</i>	<i>Enter amount from:</i>
Line 36c	Make no entry
Line 37	Line 5, Column B
Lines 38 and 39	Line 6, Column B
Line 48	\$50 (\$25 if filing status is married/CU partner, filing separate return and you maintain the same residence as your spouse/civil union partner). Part-year residents , see instructions on page 9.

Line 1 - Property Tax/Rent

Enter on Line 1 your property taxes (or 18% of rent) paid during 2008 on your qualified New Jersey residence from Line 36a, Form NJ-1040.

Property Tax Reimbursement (Senior Freeze) Applicants. If you are eligible for a property tax reimbursement for 2008, complete that application before continuing.

If you file your application on Form PTR-1, enter on Line 1 the amount of

your **2007 property taxes** as reported on Line 14 of your 2008 Property Tax Reimbursement Application, Form PTR-1. (For mobile home owners this is 18% of 2007 site fees.)

If you file your application on Form PTR-2, enter on Line 1 the amount of your base year property taxes as reported on Line 11 of your 2008 Property Tax Reimbursement Application, Form PTR-2. (For mobile home owners this is 18% of base year site fees.)

NOTE: If you owned your home with someone other than your spouse/civil union partner or if your home consists of more than one unit, the amount of property taxes you report must reflect your percentage of ownership or the proportionate share of property taxes for the unit you occupy as your principal residence.

Line 2 - Property Tax Deduction

Enter the amount from Line 1 or \$10,000, whichever is less. Also enter this amount on Line 4, Column A.

Schedule 1 - continued

NOTE: If your filing status is married/CU partner, filing separate return and you and your spouse/civil union partner maintain the same principal residence, and Line 1 is \$5,000 or more, enter \$5,000 on Line 2. If Line 1 is less than \$5,000, enter the amount from Line 1.

Line 3 - Taxable Income

For each column, enter on Line 3, Schedule 1 the amount from Line 35, Form NJ-1040.

Line 4 - Property Tax Deduction

Enter on Line 4, Column A the amount from Line 2, Schedule 1.

Line 5 - Taxable Income After Property Tax Deduction

For each column, subtract Line 4 from Line 3 and enter the result on Line 5.

Line 6 - Tax on Line 5

For each column, enter on Line 6 the amount of tax on the income shown on Line 5. Use the Tax Table on page 53 or the Tax Rate Schedules on page 62 to calculate the amount of tax.

Lines 7 and 8 - Deduction/Credit Determination

To determine whether a property tax deduction or a property tax credit is more

beneficial to you, subtract Line 6, Column A from Line 6, Column B and enter the result on Line 7. **Part-year residents see instructions on page 9 before continuing.** If Line 7 is \$50 or more (\$25 if filing status is married/CU partner, filing separate return and you maintain the same residence as your spouse/civil union partner), you will receive a greater benefit by taking the property tax deduction. If Line 7 is less than \$50 (\$25 if filing status is married/CU partner, filing separate return and you maintain the same residence as your spouse/civil union partner), you will receive a greater benefit by taking the property tax credit. Follow the instructions on Schedule 1 for completing Lines 36c, 37, 38, and 48, Form NJ-1040.

Completing Schedule 1-A

Part I - Homeowners

Principal Residences Owned in New Jersey (Lines 1-3)

List the address of each New Jersey residence you owned and occupied as your principal residence during 2008. Complete Column 1 through Column 5 for each address.

If you were **both** an owner and a tenant at the same address, enter the required information in **both** Part I and Part II.

Column 1

Enter the number of days you owned and occupied this home as your principal residence in 2008. If this was your residence for all of 2008, enter 366. The total number of days in Part I and Part II may not exceed 366.

Column 2

Enter the share (percentage) of this residence you (and your spouse/civil union partner) own(ed). Enter this figure as a decimal (e.g., if the share is 50%, enter 0.50). If you (and your spouse/civil union partner) were the sole owner(s), enter 1.00.

Column 3

If this property consists of more than one unit, indicate the share (percentage) of the property used as your principal residence.

Enter this figure as a decimal (e.g., enter 25% as 0.25).

Column 4

Enter the total property taxes paid on this property during 2008 for the period indicated in Column 1.

Column 5

Multiply the decimal in Column 3 by the property tax amount in Column 4. If there is no figure in Column 3, use the decimal in Column 2. Enter the result in Column 5.

For example, total property taxes paid were \$2,000, Column 2 is 1.00, and Column 3 is 0.50. The calculation for Column 5 is $0.50 \times \$2,000 = \$1,000$.

Line 4 - Property Taxes

Add your share of property taxes paid in Column 5, Lines 1 through 3, and enter the total on Line 4.

Part II - Tenants

Principal Residences Rented in New Jersey (Lines 5-7)

List the address of each New Jersey residence you rented and occupied as your principal residence during 2008. Complete Column 1 through Column 4 for each address.

If you were **both** an owner and a tenant at the same address, enter the required information in **both** Part I and Part II.

Column 1

Enter the number of days you rented and occupied this home as your principal residence in 2008. If this was your residence for all of 2008, enter 366. The total number of days in Part I and Part II may not exceed 366.

Column 2

If you lived with someone (other than your spouse/civil union partner) and shared the rent with them, enter the total number of tenants who shared the rent (including yourself). For this purpose you and your spouse/civil union partner are considered one tenant.

Column 3

Enter the total amount of rent paid by all tenants (including yourself) during 2008 for the period indicated in Column 1.

Column 4

Divide the amount in Column 3 by the number in Column 2, and enter the result in Column 4.

Line 8 - Rent

Add your share of rent paid in Column 4, Lines 5 through 7, and enter the total on Line 8.

Schedule 1-A					
PART I: HOMEOWNERS					
Principal residences you owned in New Jersey during 2008					
Address	(1) Number of days in 2008 in this residence as an owner	(2) Share of property owned by you (and your spouse/civil union partner)	(3) Share of property used as your principal residence	(4) Total property taxes paid on this property for this period	(5) Your share of property taxes paid on this property for this period
1.					
2.					
3.					
4. Your share of total property taxes paid in 2008 for your principal residences (total of Column 5) Use this amount to complete Line 36a.....					
PART II: TENANTS					
Principal residences you rented in New Jersey during 2008					
Address	(1) Number of days in 2008 in this residence as a tenant	(2) Total number of tenants who shared the rent	(3) Total rent paid by all people living in this residence during this period	(4) Total rent paid by you (and your spouse/civil union partner) for this residence during this period	
5.					
6.					
7.					
8. Your share of total rent paid in 2008 for your principal residences (total of Column 4) Use 18% of this amount to complete Line 36a.....					

2008 Form NJ-1040 Line-by-Line Instructions

Line 37 - New Jersey Taxable Income

Subtract Line 36c from Line 35. If zero or less, make no entry.

Line 38 - Tax on Amount on Line 37

Compute your tax by using one of the following methods.

Tax Table. If your New Jersey taxable income is less than \$100,000, you may use the New Jersey Tax Table on page 53 or the New Jersey Tax Rate Schedules on page 62 to find your tax. When using the tax table, be sure to use the correct column. After you have found your tax, enter the amount on Line 38.

Tax Rate Schedules. You must use the New Jersey Tax Rate Schedules

on page 62 if your New Jersey taxable income is \$100,000 or more. Use the correct schedule for your filing status. After you have calculated your tax, enter the amount on Line 38.

Line 39 - Tax

Enter on Line 39 the amount of tax from Line 38, page 2.

Line 40 - Credit for Income Taxes Paid to Other Jurisdictions

Enter on Line 40 the amount of credit allowed as calculated on Schedule A. If you are claiming credit for income or wage taxes paid to more than one jurisdiction, complete a Schedule A for each (see instructions on page 40) and enter on Line 40 the total amount of the credits allowed from each Schedule A. If you

are claiming a property tax deduction or credit, you must also complete Worksheet F to determine the amount of your benefit. If you are not eligible for a property tax benefit, enter on Line 40 the amount from Line 9, Column B, Schedule A(s).

The credit on Line 40 may not exceed your tax on Line 38. Enclose Schedule A(s) with your return. See the instructions for Schedule A on page 40.

TAX TIP



Enter in the boxes at Line 40 the code for the jurisdiction for which you are claiming a credit. (See chart on page 36.) If you are claiming credit for taxes paid to more than one jurisdiction (e.g., New York State and New York City or Delaware and Maryland), use the code for "Multiple Jurisdictions." If the jurisdiction to which you paid taxes is not listed, use the code for "Other."

Jurisdiction Codes (Line 40)			
	Code		Code
Multiple Jurisdictions	00	Missouri	25
Alabama	01	Montana	26
Arizona	03	Nebraska	27
Arkansas	04	New Hampshire	29
California	05	New Mexico	31
Colorado	06	New York	32
Connecticut	07	North Carolina	33
Delaware	08	North Dakota	34
Georgia	10	Ohio	35
Hawaii	11	Oklahoma	36
Idaho	12	Oregon	37
Illinois	13	Pennsylvania	38
Indiana	14	Rhode Island	39
Iowa	15	South Carolina	40
Kansas	16	Tennessee	42
Kentucky	17	Utah	44
Louisiana	18	Vermont	45
Maine	19	Virginia	46
Maryland	20	West Virginia	48
Massachusetts	21	Wisconsin	49
Michigan	22	Dist. of Columbia	51
Minnesota	23	Philadelphia	52
Mississippi	24	Other	53

Line 41 - Balance of Tax

Subtract Line 40 from Line 39 and enter the result on Line 41.

Line 42 - Sheltered Workshop Tax Credit

Enter on Line 42 your Sheltered Workshop Tax Credit for the current year from Part IV, line 12 of Form GIT-317. See page 63 for how to request Form GIT-317 and instructions. Enclose a copy of Form GIT-317 with your return and retain a completed copy for your records.

Line 43 - Balance of Tax after Credit

Subtract Line 42 from Line 41 and enter the result on Line 43.

Line 44 - Use Tax Due on Out-of-State Purchases

If you were a New Jersey resident and you purchased items or services that were subject to New Jersey sales tax, you are liable for use tax at the rate of 7% of the purchase price if sales tax has not been paid. If sales tax has been collected out of State, use tax is only due if the tax was paid at a rate less than 7%, based on the difference.

For example:

- ♦ You purchased a computer for \$1,500 from a seller located outside of New Jersey and no sales tax was collected. Your use tax liability to New Jersey on this item is \$105 ($\$1,500 \times .07 = \105).
- ♦ On a trip to Maine you purchased an antique desk for \$4,000 and paid Maine sales tax at the rate of 5%. The difference, \$80 (2% of the purchase price), is due to New Jersey as use tax.

Individual taxpayers report and remit use tax by either completing and filing the Use Tax Return (Form ST-18) within 20 days after property is brought into New Jersey or by reporting any use tax due on Line 44 of their resident income tax return, Form NJ-1040.

Form ST-18 is provided in this booklet for your convenience (in the center of the booklet with other tax forms). You may photocopy Form ST-18 and use it to remit use tax throughout the year.

TAX TIP If you owe use tax and are remitting it with Form NJ-1040, compute the amount of use tax due as follows:

Step 1

Items or services costing less than \$1,000 each. If you know the amount of your purchases in this category, calculate the exact amount of use tax due by multiplying the amount of your purchases by 7% (.07). **OR**, if you have incomplete or inaccurate receipts for your purchases, you may use the Estimated Use Tax Chart to estimate the amount of use tax due.

NOTE: Using the Estimated Use Tax Chart to determine the amount of use tax you report on Line 44 does not preclude the Division of Taxation from auditing your account. New Jersey does have access to records maintained by out-of-State businesses, and if additional tax is due, you may receive an assessment for the amount of use tax owed, plus applicable penalties and interest.

Step 2

Items or services costing \$1,000 or more each. You must calculate the exact

Estimated Use Tax Chart (for Step 1 computation only)

If your New Jersey gross income is:	Use Tax
up to \$15,000	\$ 7
\$15,001 – \$30,000	22
\$30,001 – \$50,000	32
\$50,001 – \$75,000	42
\$75,001 – \$100,000	53
\$100,001 – \$150,000	67
\$150,001 – \$200,000	85
\$200,001 and over0426% (.000426) of income, or \$247, whichever is less.

amount of use tax due on all purchases in this category.

Step 3

Total use tax due. Add the amounts determined in Steps 1 and 2. Enter the result on Line 44, Form NJ-1040.

If you do not owe use tax, you must enter "0.00" on Line 44.

Line 45 - Penalty for Underpayment of Estimated Tax

To determine the amount of interest for the underpayment of estimated tax, complete Form NJ-2210, Underpayment of Estimated Tax by Individuals, Estates or Trusts. Enter on Line 45 the amount of interest due from line 19, Form NJ-2210. Be sure to fill in the oval below Line 45 and enclose Form NJ-2210 with your return. See "Estimated Tax" on page 14.

Line 46 - Total Tax and Penalty

Enter on Line 46 the total of Lines 43, 44, and 45.

Line 47 - Total New Jersey Income Tax Withheld

Enter on Line 47 the total New Jersey income tax withheld, as shown on your W-2, W-2G, and/or 1099 statement(s). All W-2 and 1099 statements must reflect your correct social security number

Line 47 - Total New Jersey Income Tax Withheld - continued

for the withholdings to be credited. If the social security number is missing or incorrect, you must obtain a corrected statement. Only your employer/payer can issue or correct these forms. If you have not received a W-2 or 1099 form by February 15, or if the form you received is incorrect, contact your employer/payer immediately.

Form W-2. The W-2 must indicate the amount of New Jersey tax withheld and the "State" box must indicate that the tax withheld was New Jersey income tax. See sample W-2 on page 20. Enclose the state copy of each withholding statement (W-2, W-2G).

Do not include on Line 47 amounts withheld as New Jersey unemployment insurance/workforce development partnership fund/supplemental workforce fund contributions (shown on the W-2 as UI/WF/SWF, if combined, or UI, WF, and SWF if stated separately) or New Jersey disability insurance contributions (may be shown as DI). These are **not** New Jersey income tax withholdings and may not be used as credits on Line 47. See instructions for Lines 51 and 52 for more information on excess unemployment insurance/workforce development partnership fund/supplemental workforce fund contributions and/or disability insurance contributions.

Form 1099. Although most 1099 forms do not show state withholding, New Jersey income tax may have been withheld from income you received that was reported on Form 1099-R or 1099-MISC. Enter on Line 47 the total amount of New Jersey income tax withheld, if any, shown on those statements. **Enclose the state copy of Form 1099-R or 1099-MISC with your return only if New Jersey income tax was withheld.**

Line 48 - Property Tax Credit

If you satisfied the eligibility requirements (see page 31) and you did not claim a property tax deduction on Line 36c, you qualify for a property tax credit.

Do not complete Line 48 if:

- ◆ You claimed a property tax deduction on Line 36c; or
- ◆ Your gross income on Line 28, Form NJ-1040 is \$20,000 or less (\$10,000 if filing status is single or married/CU partner, filing separate return).

NOTE: If you are 65 years of age or older or blind or disabled, and you are not required to file Form NJ-1040 because your gross income on Line 28 is \$20,000 or less (\$10,000 if filing status is single or married/CU partner, filing separate return), and you satisfy the eligibility requirements, you qualify for a property tax credit in the amount of \$50 (\$25 if filing status is married/CU partner, filing separate return and you maintain the same residence as your spouse/civil union partner). See "Seniors or Blind/Disabled Persons" on page 32 before completing Line 48.

Line 49 - New Jersey Estimated Payments/Credit From 2007 Tax Return

Enter on Line 49 the total of:

- ◆ Estimated tax payments made for 2008 (See "Estimated Tax" on page 14)
- ◆ Credit applied from your 2007 tax return*
- ◆ Amount, if any, paid to qualify for an extension of time to file

*This is the amount of overpayment that you chose to carry forward on Line 56 of your 2007 NJ-1040 as a credit towards your income tax liability for 2008. If you received a refund check for 2007, do not enter the amount of that refund check on Line 49.

Payments Made Under Another Name or Social Security Number. If you changed your name because of marriage/civil union, divorce/dissolution, etc., and you made estimated tax payments using your former name, enclose a statement with your return explaining all the payments you and/or your spouse/civil union partner made for 2008 and the name(s)

and social security number(s) under which you made payments.

If your spouse/civil union partner died during the year and any estimated payment(s) were made under the deceased spouse's/civil union partner's social security number and other payments were made under your social security number, you must enclose a statement with your return listing the social security numbers and the amounts submitted under each social security number.

Line 50 - New Jersey Earned Income Tax Credit

The New Jersey earned income tax credit is a credit for certain taxpayers who work and have earned income. The credit reduces the amount of tax you owe and may also give you a refund, even if you have no tax liability to New Jersey.

NOTE: You must file a New Jersey resident income tax return to receive a New Jersey earned income tax credit, even if you are not required to file a return because your gross income is below the minimum income filing threshold.

For tax year 2008, residents who are eligible and file for a Federal earned income credit can also receive a New Jersey earned income tax credit in the amount equal to 22.5% of the Federal benefit.

Use the Earned Income Tax Credit Worksheet on page 38 to calculate the amount of your New Jersey earned income tax credit for Line 50. If you asked the Internal Revenue Service to calculate your Federal earned income credit, fill in the first oval below Line 50. (Civil union couples should not fill in this oval even if one or both of you are eligible for a Federal credit and asked the IRS to calculate the amount. See the instructions on page 38.) The IRS will provide information regarding Federal earned income credit recipients to the Division of Taxation in October 2009. Please allow at least 4-6 weeks for the Division to process the information and issue a check for your New Jersey earned income tax credit.

Part-Year Residents. If you were a New Jersey resident for only part of the taxable year, the amount of your New Jersey earned income tax credit must be prorated based upon the number of months you were a New Jersey resident. For this calculation 15 days or more is a month. Use this prorated figure on Line 50.

Civil Union Couples. If you are filing a joint return for New Jersey purposes, and either one or both of you are eligible and file for a Federal earned income credit, you might also be able to receive a New Jersey earned income tax credit. A civil union partner filing a separate return is not eligible for a New Jersey earned income tax credit.

The only way to determine if you are eligible for a New Jersey credit is to prepare a Federal return as if you were married, filing jointly and calculate the amount of the Federal earned income credit, if any, you would have been eligible to receive on a joint Federal return. Once you have determined the amount of the Federal credit you would have received as joint filers, you must use that amount on the Earned Income Tax Credit Worksheet to calculate your New Jersey credit. Be sure to fill in only the second oval below Line 50 indicating you are a civil union couple. You may be asked to provide documentation to substantiate your calculation of the Federal earned income credit you would have been eligible to receive if you had filed a joint Federal return.

UI/WF/SWF; DI Credit (Lines 51 and 52)

You may take credit for excess unemployment insurance/workforce development

Earned Income Tax Credit Worksheet
(Keep for your records)

1. Enter the amount of your Federal earned income credit from your 2008 Federal Form 1040 or Form 1040A 1. _____
Fill in the first oval below Line 50 if you asked the IRS to calculate your Federal earned income credit.
Civil union couples, see instructions.

2. Enter 22.5% of amount on line 1 here and on Line 50, Form NJ-1040 2. _____
Part-year residents, see instructions.

partnership fund/supplemental workforce fund contributions and/or disability insurance contributions withheld by two or more employers. For 2008, the maximum employee unemployment insurance/workforce development partnership fund/supplemental workforce fund contribution was \$117.72, and the maximum employee disability insurance contribution was \$138.50. If you had two or more employers and you contributed more than the maximum amount(s), you must enclose a completed Form NJ-2450 with your return to claim the credit.

If any single employer withheld more than the maximum for either UI/WF/SWF (\$117.72) or disability insurance (\$138.50) contributions, enter only the maximum amount for that category on Form NJ-2450. You must contact the employer who withheld contributions in excess of the legal maximum for a refund.

All information on Form NJ-2450 must be substantiated by W-2 statements or the claim will be denied. The amounts of unemployment insurance/workforce development partnership fund/supplemental workforce fund contributions and

disability insurance contributions withheld must be reported separately on all W-2 statements. The employer's New Jersey taxpayer identification number or approved private plan number must also be shown. See sample W-2 on page 20.

Be careful when completing Form NJ-2450 and check that your W-2 verifies the information you provide. If **all** New Jersey Department of Labor and Workforce Development requirements are not met, your income tax credit must be denied. You must then refile your claim with the Department of Labor and Workforce Development using their Form UC-9A, "Employee's Claim for Refund of Excess Contributions." Once your income tax credit for excess unemployment insurance/workforce development partnership fund/supplemental workforce fund contributions and/or disability insurance contributions has been denied, it can **only** be claimed through the Department of Labor and Workforce Development.

Line 51 - Excess New Jersey UI/WF/SWF Withheld

Enter on Line 51 the excess unemployment insurance/workforce development partnership fund/supplemental workforce fund contributions withheld from Line 4 of Form NJ-2450. Enclose Form NJ-2450 with your return.

Line 52 - Excess New Jersey Disability Insurance Withheld

Enter on Line 52 the excess disability insurance withheld from Line 5 of Form NJ-2450. Enclose Form NJ-2450 with your return.

Who Offers Quality, Free or Low-Cost Health Insurance to NJ's Kids & Parents? We Do.



NJ FAMILYCARE
Affordable health coverage. Quality care.

1-800-701-0710
TTY: 1-800-701-0720
www.njfamilycare.org

For uninsured parents, kids & teens age 18 and under Department of Human Services State of New Jersey

Line 53 - Total Payments and Credits

Add Lines 47 through 52 and enter the result on Line 53.

Amount You Owe or Overpayment (Lines 54 and 55)

Compare Lines 53 and 46.

- ♦ If Line 53 is less than Line 46, you have a balance due. Complete Line 54.
- ♦ If Line 53 is more than Line 46, you have an overpayment. Complete Line 55.

Line 54 - Amount You Owe

Subtract Line 53 (Total Payments/Credits) from Line 46 (Total Tax and Penalty) and enter the result on Line 54.

If you have a balance due, you may make a donation on Lines 57, 58, 59, 60, 61, and/or 62 by adding the amount of your donation to your payment.

Make your check or money order for the total amount payable to "State of New Jersey – TGI."

You may pay your 2008 New Jersey income taxes by electronic check (e-check) or credit card (Visa, American Express, MasterCard, or Discover). See "How to Pay" on page 12. Fill in the oval below Line 54 if you are paying by e-check or credit card. Do not send in the payment voucher if you pay your taxes by e-check or credit card.

NOTE: If the amount of tax you owe (Line 54) is more than \$400, you may want to increase your estimated payments or contact your employer for Form NJ-W4 to increase your withholdings to avoid future interest assessments.

Line 55 - Amount of Overpayment

Subtract Line 46 (Total Tax and Penalty) from Line 53 (Total Payments/Credits) and enter the result on Line 55.

Remember—

- ♦ If you are completing Schedules A, B, or C, see the following pages.
- ♦ If you are not required to file a New Jersey Resident Income Tax Return (Form NJ-1040) and you do not qualify for a New Jersey earned income tax credit, but you qualify for a tenant homestead rebate and a property tax credit, only file the tenant rebate application.
- ♦ If you are a tenant completing a 2008 homestead rebate application, Form TR-1040, see page 46.
- ♦ **Do not staple, paper clip, or tape any documents to the tax return. Also do not staple or tape the return pages together.**

Line 56 - Credit to Your 2009 Tax

Enter on Line 56 the amount of your overpayment that you wish to credit to your 2009 tax liability.

Contributions (Lines 57 - 62)

Whether you have an overpayment or a balance due, you may make a donation to any of the following funds:

- ♦ Endangered Wildlife Fund
- ♦ Children's Trust Fund
- ♦ Vietnam Veterans' Memorial Fund
- ♦ Breast Cancer Research Fund, or
- ♦ *U.S.S. New Jersey* Educational Museum Fund.

You may also make a donation to one of the following funds on Line 62:

- ♦ Drug Abuse Education Fund (01); or
- ♦ Korean Veterans' Memorial Fund (02); or
- ♦ Organ and Tissue Donor Awareness Education Fund (03); or
- ♦ NJ-AIDS Services Fund (04); or
- ♦ Literacy Volunteers of America – New Jersey Fund (05); or
- ♦ New Jersey Prostate Cancer Research Fund (06); or
- ♦ World Trade Center Scholarship Fund (07); or
- ♦ New Jersey Veterans Haven Support Fund (08).

New for 2008

For more information on the funds, see page 5.

Indicate the amount you want to contribute by checking the appropriate box(es) or entering any amount you wish to contribute.

If you are making a donation on Line 62, also enter the code number (01, 02, 03, 04, 05, 06, 07, or 08) for the fund of your choice. For your convenience, "0" is already entered.

The amount you donate will reduce your refund or increase your balance due. Be sure to enter an amount when making a contribution.

If you are making a donation on Line 57, 58, 59, 60, 61, and/or 62, and you have a balance due, increase the amount of your payment by the amount you wish to contribute. If you are paying your tax due by check and including a donation, your check or money order must be made out to "State of New Jersey – TGI," not to the charity or charities you selected. Your donation will be deposited in the appropriate fund(s) when your return is processed.

Line 63 - Total Deductions From Overpayment

Add any amounts on Lines 56, 57, 58, 59, 60, 61, and/or 62. Enter the result on Line 63.

Line 64 - Refund

Subtract Line 63 from Line 55 (Overpayment). Enter the result on Line 64. This is the amount of your refund.

Schedule A - Taxes Paid to Other Jurisdiction

Requirements. As a New Jersey resident, you may be eligible for a tax credit against your New Jersey income tax if you have income from sources outside New Jersey. To qualify, your income must be subject to **both** the New Jersey income tax and the income or wage tax imposed by another jurisdiction outside of New Jersey for the same year. For this purpose, “jurisdiction” means any state of the United States or political subdivision of such state, including the District of Columbia. **Pennsylvania residents see page 41.** No credit is permitted for taxes paid to the U.S. Government, Canada, Puerto Rico, or any foreign country or territory.

To receive the credit for taxes paid to another jurisdiction you must:

1. Complete Schedule A in its entirety. You may be required to complete more than one Schedule A in certain situations. See below.
2. Enclose Schedule A(s) with your NJ-1040 income tax return.

Completing More Than One Schedule A.

You must complete a separate Schedule A for each jurisdiction for which you are claiming a credit. You must also complete a separate Schedule A for each tax imposed by a jurisdiction.

- ♦ *Two or more jurisdictions (i.e., a state and political subdivision(s) therein) impose tax on the same income.* For example, when both a state and a city within that state tax the same income, you may have to complete and enclose a separate Schedule A for each jurisdiction (see “Same Income Taxed by More Than One Jurisdiction” on this page).
- ♦ *Different jurisdictions impose tax on different income.* For example, if you had wages from State A and a gain from the sale of property from State B, you must complete a separate Schedule A for each state.

- ♦ *Same jurisdiction imposes more than one type of tax.* For example, if you had wages and business income from a city that imposes both a wage tax and a different tax on business income, you must complete one Schedule A for the wage tax and a separate Schedule A for the tax on business income.

Property Tax Deduction/Credit (Worksheet F). Schedule A provides taxpayers who are eligible for a property tax benefit with a method for calculating the credit for taxes paid to another jurisdiction both with and without the property tax deduction. If you are eligible to receive a property tax deduction/credit you must complete Schedule A for each jurisdiction for which you are claiming a credit for taxes paid. Then you must complete Worksheet F on page 42 to determine whether you receive a greater benefit from claiming the property tax deduction or taking the property tax credit.

If you are claiming a credit for taxes paid to another jurisdiction but you are not eligible for a property tax benefit (see page 31 for eligibility requirements), only complete Column B of Schedule A. Enter the amount from Line 9, Column B on Line 40, Form NJ-1040. Make no entry on Lines 36c or 48, Form NJ-1040.

Line 1 - Income Actually Taxed by Other Jurisdiction

Enter on Line 1 the amount of income you received during the year which was actually taxed by the other jurisdiction. Also enter the name of the taxing jurisdiction in the space provided. The amount on Line 1 must be the amount of income which was actually taxed by the other jurisdiction. This means the gross income after adjustments have been made by the other jurisdiction but before personal exemptions and standard and/or other itemized deductions are subtracted. Any income included on Line 1 of Schedule A must also be included on Line 2 since to be eligible for the credit, the income must be taxed by **both** New Jersey and the other jurisdiction.

Include on Line 1 only amounts properly taxable by the other jurisdiction. In

general, this includes compensation for services performed; net profits from a business, trade, or profession carried on in the other jurisdiction; S corporation income allocated to the other jurisdiction; or income or gains from the ownership or sale of real or personal property in the other jurisdiction.

Amounts received as interest, dividends, gains on sale of securities, and other income from intangible personal property such as savings accounts, stocks, bonds, and other securities, cannot be included on Line 1 unless (1) the income was derived from a business, trade, or profession carried on in the other jurisdiction, or (2) you are required to and file a resident return with the other jurisdiction as well as with New Jersey and report the income on both returns.

Do **not** include on Line 1:

- ♦ Income which is not subject to New Jersey income tax (even though the item(s) may be subject to tax by the other jurisdiction, e.g., unemployment compensation).
- ♦ Income which has been excluded or deducted in arriving at the income actually taxed in the other jurisdiction. Items such as IRA and Keogh contributions, employee business expenses, moving expenses, and alimony, if allowed as adjustments to income, would have been deducted from gross income.
- ♦ Income subject to tax by any foreign country, U.S. possession, or territory.
- ♦ If you are required to file a resident return in the other jurisdiction, any amount of S corporation income allocated to New Jersey.

Same Income Taxed by More Than One Jurisdiction. Income can only be reported once on Schedule A. When you pay tax to two jurisdictions on the same income, and the amount of income taxed by each jurisdiction is the same, complete only *one* Schedule A. When you pay tax to two jurisdictions on the same income and the amount of income taxed by each jurisdiction differs, you may be eligible to claim two credits. The first credit is

continued

Schedule A - continued

based on the amount of income taxed by both jurisdictions, and the second credit is based only on the difference between the amounts taxed by the two jurisdictions.

For example, New Jersey taxed \$150,000 in business income of a business in city Y located in state Z. Both city Y and state Z taxed the business income. If state Z imposed \$8,200 tax on \$120,000 of income, and city Y imposed \$5,600 tax on \$140,000 of income, complete two Schedule As. Line 1, Schedule A of the first credit calculation will be \$120,000 (the amount of income taxed by both city Y and state Z). To determine the credit available on the \$120,000 which was jointly taxed, add together and enter in Box 9a, Line 9 the taxes paid to state Z (\$8,200) and the portion of the city Y tax on \$120,000 (\$4,800). (Do not use \$5,600 for the amount of city Y tax, since that is the tax paid on \$140,000 of income.) Compare the allowable credit calculated on Line 8, Schedule A to the amount in Box 9a (\$13,000). The credit allowed is the lesser of Line 8 or Box 9a. For the second Schedule A, the amount on Line 1 is \$20,000. This is the difference between the amount taxed by both city Y and state Z (\$120,000) on which a credit has already been calculated, and the amount taxed by city Y (\$140,000).

NOTE: When calculating the credit for income taxed by more than one jurisdiction and the actual tax paid to the other jurisdiction is less than the allowable credit, enter on Line 9, Box 9a of each Schedule A **only** the tax paid on the amount of income entered on Line 1. In the example above, Line 9, Box 9a of the second Schedule A would show \$800, the tax paid to city Y on \$20,000 of income, not \$5,600, the tax paid on \$140,000 of income.

Income From New York. New Jersey residents working in or earning taxable income from New York are often taxed on an amount less than their actual income earned in New York due to the many allowable New York income tax adjustments. New York determines the rate (% of tax) that will be imposed by including all the income earned as if the taxpayer was a resident. New York then

NOTE: New Jersey does not require that a copy of the income tax return(s) filed with the other jurisdiction(s) be enclosed with Form NJ-1040. However, you should retain complete copies of any returns filed with other jurisdiction(s). If your return is audited, you will be asked to provide:

- a) A complete copy of the income tax return(s) filed with the other jurisdiction(s) — if one was filed or required to be filed. If you filed electronically in the other jurisdiction, a copy of the Electronic Filing Income Tax Return *along with* schedules, worksheets, etc. which establish the nature and source of the income being taxed by the other jurisdiction must be submitted.
- b) If you participated in a composite return filed in another jurisdiction, you must submit a statement, on the filing entity's letterhead, that lists the jurisdiction, your share of the gross income taxed by the other jurisdiction, and your share of the tax paid.
- c) If no return is required to be filed with the other jurisdiction, you must submit the following as applicable:
 - ♦ W-2 which lists the wage taxes paid and the name of the taxing jurisdiction.
 - ♦ A statement from the business entity which filed a tax return based on income that lists your share of the gross income taxed by the other jurisdiction, the name of the tax, and your share of the tax paid.

computes the percentage of the New York source income by dividing the New York State income by the Federal income (worldwide income). The percentage is then multiplied by the total calculated tax liability, as if a resident, to determine the actual tax liability of the nonresident. When claiming credit for taxes paid to New York, Line 1, Schedule A of the NJ-1040 should reflect the "New York State Amount" actually taxed by New York from the New York IT-203. Certain adjustments may be necessary to determine the income actually taxed by New York State.

For New Jersey residents subject to the New York State income tax on lump-sum distributions, separate Schedule A calculations for taxes paid to New York State on first the ordinary income and second on taxes paid to New York State on the lump-sum distribution should be made to arrive at the total credit for taxes paid. Both Schedule As must be enclosed with your return.

Income From Pennsylvania. As a result of the Reciprocal Personal Income Tax Agreement between the Commonwealth of Pennsylvania and the State of New Jersey, compensation paid to New Jersey

residents employed in Pennsylvania is not subject to the Pennsylvania income tax. Compensation means salaries, wages, tips, fees, commissions, bonuses, and other remuneration received for services rendered as an employee.

You may **not** claim a credit on Schedule A for taxes paid to Pennsylvania on compensation earned in Pennsylvania because these earnings are not subject to tax in Pennsylvania. If Pennsylvania income tax was withheld from your wages, you must file a Pennsylvania return to obtain a refund. To stop the withholding of Pennsylvania income tax, complete a Pennsylvania Employee's Statement of Nonresidence in Pennsylvania and Authorization to Withhold Other State's Income Tax (Pennsylvania Form REV-420) and give it to your employer. You may obtain Form REV-420 from the Pennsylvania Department of Revenue.

The Reciprocal Agreement covers compensation only. If you are self-employed or receive other income (for example, gain from sale of property) which is taxable in both states, you may claim a credit for taxes paid to Pennsylvania on that income by completing Schedule A.

**Worksheet F
Which Property Tax Benefit to Use**

		COLUMN A		COLUMN B																									
1. Tax. Enter amounts from Line 7, Schedule A, Columns A and B here.....	1.			1.																									
2. Credit for Taxes Paid to Other Jurisdiction. Enter amounts from Line 9, Schedule A, Columns A and B here. If you completed more than one Schedule A, enter the total of all Line 9 amounts (Columns A and B) in the corresponding column.....	2.			2.																									
3. Balance of Tax Due. Subtract line 2 from line 1 in each column	3.			3.																									
4. Subtract line 3, Column A from line 3, Column B and enter result here.....				4.																									
<p>5. Is the line 4 amount \$50 or more (\$25 if filing status is married/CU partner, filing separate return and you maintain the same residence as your spouse/civil union partner)?</p> <p><input type="radio"/> Yes. You receive a greater tax benefit by taking the Property Tax Deduction. Make the following entries on Form NJ-1040.</p> <table border="0"> <tr> <td><i>Form NJ-1040</i></td> <td><i>Enter amount from:</i></td> </tr> <tr> <td>Line 36c</td> <td>Line 5, Column A, Schedule A</td> </tr> <tr> <td>Line 37</td> <td>Line 6, Column A, Schedule A</td> </tr> <tr> <td>Lines 38 and 39</td> <td>Line 7, Column A, Schedule A</td> </tr> <tr> <td>Line 40</td> <td>Line 2, Column A, Worksheet F</td> </tr> <tr> <td>Line 48</td> <td>Make no entry</td> </tr> </table> <p><input type="radio"/> No. You receive a greater tax benefit from the Property Tax Credit. (Part-year residents, see instructions on page 9 before answering "No.") Make the following entries on Form NJ-1040.</p> <table border="0"> <tr> <td><i>Form NJ-1040</i></td> <td><i>Enter amount from:</i></td> </tr> <tr> <td>Line 36c</td> <td>Make no entry</td> </tr> <tr> <td>Line 37</td> <td>Line 6, Column B, Schedule A</td> </tr> <tr> <td>Lines 38 and 39</td> <td>Line 7, Column B, Schedule A</td> </tr> <tr> <td>Line 40</td> <td>Line 2, Column B, Worksheet F</td> </tr> <tr> <td>Line 48</td> <td>\$50 (\$25 if filing status is married/CU partner, filing separate return and you maintain the same residence as your spouse/civil union partner). Part-year residents, see instructions on page 9.</td> </tr> </table>						<i>Form NJ-1040</i>	<i>Enter amount from:</i>	Line 36c	Line 5, Column A, Schedule A	Line 37	Line 6, Column A, Schedule A	Lines 38 and 39	Line 7, Column A, Schedule A	Line 40	Line 2, Column A, Worksheet F	Line 48	Make no entry	<i>Form NJ-1040</i>	<i>Enter amount from:</i>	Line 36c	Make no entry	Line 37	Line 6, Column B, Schedule A	Lines 38 and 39	Line 7, Column B, Schedule A	Line 40	Line 2, Column B, Worksheet F	Line 48	\$50 (\$25 if filing status is married/CU partner, filing separate return and you maintain the same residence as your spouse/civil union partner). Part-year residents , see instructions on page 9.
<i>Form NJ-1040</i>	<i>Enter amount from:</i>																												
Line 36c	Line 5, Column A, Schedule A																												
Line 37	Line 6, Column A, Schedule A																												
Lines 38 and 39	Line 7, Column A, Schedule A																												
Line 40	Line 2, Column A, Worksheet F																												
Line 48	Make no entry																												
<i>Form NJ-1040</i>	<i>Enter amount from:</i>																												
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Line 37	Line 6, Column B, Schedule A																												
Lines 38 and 39	Line 7, Column B, Schedule A																												
Line 40	Line 2, Column B, Worksheet F																												
Line 48	\$50 (\$25 if filing status is married/CU partner, filing separate return and you maintain the same residence as your spouse/civil union partner). Part-year residents , see instructions on page 9.																												

Income From Philadelphia or Other Pennsylvania Municipalities. The Reciprocal Agreement does not apply to the wage or income tax imposed and collected by the City of Philadelphia or any other municipality in Pennsylvania. Therefore, income subject to both New Jersey income tax and any municipal wage or income tax may be included on Line 1, Schedule A.

The amount of income taxable to Philadelphia is sometimes different than the New Jersey State wages figure on the W-2 statement. To determine the proper amount of income to place on Line 1 of Schedule A of the NJ-1040, you must divide the wage tax deducted from your pay by the Philadelphia tax rate as follows:

$$\frac{\text{Philadelphia Wage Tax Paid}}{\text{Philadelphia Wage Tax Rate}} = \text{Line 1, Sched. A}$$

Do not report at Line 1 an amount that is more than the amount reported at Line 14, NJ-1040 as Philadelphia wages.

Sole Proprietorship or Partnership Income From Philadelphia. If you are a sole proprietor or partner in a partnership whose income is subject to Pennsylvania income tax and Philadelphia Business Privilege Tax and Net Profits Tax, you must consider the taxes paid (based on income) to all jurisdictions when calculating the credit. The Philadelphia Business Privilege Tax imposes two taxes, one based on income and one based on gross receipts. Only the tax imposed based on income qualifies for the credit calculation.

S Corporation Income. If you paid income taxes or wage taxes to another jurisdiction on your S corporation income and that income is also taxed in New Jersey for the same tax year, you may be

eligible for a credit. No credit is allowed, however, for tax imposed by another jurisdiction on S corporation income which is allocated to New Jersey. Nor is a credit allowed for the amount of any taxes paid or accrued on or measured by profits or income imposed on or paid on behalf of a person other than you, whether or not you may be held liable for the tax. In addition, you may not claim a credit against New Jersey tax attributable to distributions. Distributions that are taxable to you as dividends or gains from disposition of property are intangible income and not subject to tax in the other jurisdiction.

Line 2 - Income Subject to Tax by New Jersey

Enter on Line 2 the amount of income reported on Line 28, Form NJ-1040 (New Jersey Gross Income).

Schedule A - continued

Line 3 - Maximum Allowable Credit Percentage

Divide Line 2 into Line 1 and enter the percentage on Line 3. Carry your results to seven (7) decimal places, rounding up if the seventh place is 5 or more (i.e., .2412378 becomes 24.1238%). Since Line 1 can never be more than Line 2, the result will be 100% or less.

If you are not eligible to claim a property tax deduction or credit, only complete Column B to determine your credit for taxes paid to other jurisdictions. Total the amounts from Line 9, Column B of all Schedule As completed and enter that amount on Line 40, Form NJ-1040. Make no entry on Lines 36c or 48, Form NJ-1040.

Line 4 - Taxable Income

For each column, enter on Line 4 the amount of your taxable income from Line 35, Form NJ-1040.

Line 5 - Property Tax and Deduction

If you were a qualified homeowner or tenant during the tax year, you may be eligible for a property tax deduction or property tax credit. See instructions on page 31 to determine if you qualify. If you qualify, enter in Box 5a your property taxes (or 18% of rent) due and paid during 2008 on your qualified residence from Line 36a, Form NJ-1040. Enter on Line 5 the amount in Box 5a or \$10,000, whichever is less.

Married/CU Partner, Filing Separate Return. If your filing status is married/CU partner, filing separate return and you and your spouse/civil union partner maintain the same principal residence, enter on Line 5 the amount in Box 5a or \$5,000, whichever is less.

Property Tax Reimbursement (Senior Freeze) Applicants. If you are eligible for a property tax reimbursement for 2008, complete that application before continuing.

If you file your application on Form PTR-1, enter in Box 5a the amount of

your 2007 property taxes as reported on Line 14 of your 2008 Property Tax Reimbursement Application, Form PTR-1. (For mobile home owners this is 18% of 2007 site fees.)

If you file your application on Form PTR-2, enter in Box 5a the amount of your base year property taxes as reported on Line 11 of your 2008 Property Tax Reimbursement Application, Form PTR-2. (For mobile home owners this is 18% of base year site fees.)

NOTE: If you owned your home with someone other than your spouse/civil union partner or if your home consists of more than one unit, the amount of property taxes you report must reflect your percentage of ownership or the proportionate share of property taxes for the unit you occupy as your principal residence.

Line 6 - New Jersey Taxable Income

For each column, subtract Line 5 from Line 4 and enter the result on Line 6.

Line 7 - Tax on Line 6 Amount

For each column, enter on Line 7 the amount of tax due on the income entered on Line 6. Use the Tax Table on page 53 or the Tax Rate Schedules on page 62 to calculate the amount of tax due.

If you are not eligible for a property tax benefit, and you are completing only Column B of Schedule A, the amount on Line 7, Column B should be the same as the amount you entered on Line 38, Form NJ-1040.

Line 8 - Allowable Credit

For each column, multiply the amount on Line 7 by the percentage on Line 3 and enter the result on Line 8.

Line 9 - Credit for Taxes Paid to Other Jurisdiction

Enter in Box 9a the total amount of income or wage tax paid to the other jurisdiction(s) on the amount of income shown on Line 1. Enter the total tax liability to the other jurisdiction from the

other jurisdiction's tax return. If the other jurisdiction does not require the filing of a tax return, Box 9a of Schedule A may be the taxes withheld for the jurisdiction.

If you adjusted the income on Line 1 of this Schedule A because you had income taxed by more than one jurisdiction, enter only the tax paid on the adjusted amount shown on this Schedule (see example on page 41).

For each column, enter on Line 9 the lesser of Line 8, Allowable Credit, or the amount in Box 9a, amount of income or wage tax paid to the other jurisdiction(s) on the income shown on Line 1, Schedule A.

If you are eligible for a property tax deduction or credit, complete Worksheet F on page 42. Part-year residents see instructions on page 9.

If you are not eligible for a property tax deduction or credit, enter the amount from Line 9, Column B, Schedule A on Line 40, Form NJ-1040 and make no entry on Lines 36a - c or Line 48, Form NJ-1040. If you completed more than one Schedule A, total the amounts from Line 9, Column B of all Schedule As and enter on Line 40.

For more information on claiming a credit for taxes paid to another jurisdiction, refer to Tax Topic Bulletins GIT-3W, *Credit for Taxes Paid to Other Jurisdictions (Wage Income)*, and GIT-3B, *Credit for Taxes Paid to Other Jurisdictions (Business/Nonwage Income)*.

Schedule B - Disposition of Property

Your portion of the gain or loss derived from the disposition of property owned by a sole proprietorship, partnership, an estate or trust or, in general, an S corporation is reportable as net profits from business on Line 17, distributive share of partnership income on Line 20, income from estates and trusts on Line 25, or net pro rata share of S corporation income on Line 21. For information regarding grantor trusts, see the reporting instructions for Line 25 on page 26.


continued

Schedule B - continued

Use Schedule B to report all other capital gains and income from the sale or exchange of any property. In arriving at your gain, you may deduct expenses of the sale and your basis in the property. The basis to be used for computing gain or loss is the cost or adjusted basis determined for Federal income tax purposes.

New Jersey income tax law has uncoupled from certain changes in Federal depreciation and expense deduction limits. 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.

The New Jersey allowable IRC Section 199 deduction must be calculated on Form 501-GIT, Domestic Production Activities Deduction. The result should be taken into consideration in calculating the gain or loss on disposition of applicable property. Form 501-GIT can be found on the Division's Web site (www.state.nj.us/treasury/taxation/).

TAX TIP  If you had an interest in a partnership, a sole proprietorship, or an S corporation which sold or disposed of virtually all of its assets in conjunction with the **complete liquidation** of the entity, then your portion of the gain or loss from the entity's sale or disposition of its assets must be reported as net gains or income from the disposition of property.

If you sold an interest in a partnership, a sole proprietorship, or rental property, you may be required to use a New Jersey adjusted basis. If you sold shares in an S corporation, you **must** use your New Jersey adjusted basis. The gain or loss from your sale or liquidation of a sole proprietorship, a partnership interest, or shares of S corporation stock must be reported as net gains or income from disposition of property on Schedule B.

For information on calculating your New Jersey adjusted basis and your New Jersey reportable gain or loss, refer to rules N.J.A.C. 18:35-1(c)5 (trade or business property), 18:35-1.3(d)2 (partnerships),

or 18:35-1.5(k) (S corporations) and Tax Topic Bulletin GIT-9P, *Income From Partnerships*, or GIT-9S, *Income From S Corporations*.

All gains derived from installment sales must be reported in the same year as reported for Federal income tax purposes. If the New Jersey basis differs from the Federal basis, a New Jersey installment sale calculation must be made and the New Jersey gain must be reported.

If the spaces provided are not sufficient, enclose a statement with the return listing any additional transactions along with Schedule B.

Sale of a Principal Residence. If you sell your principal residence, you may qualify to exclude up to \$250,000 (\$500,000 for certain married/civil union couples filing a joint return) of any gain from your income. Capital gain is computed in the same manner as for Federal income tax purposes. Any amount that is taxable for Federal purposes is taxable for New Jersey purposes.

You can claim the exclusion if, during the 5-year period ending on the date of the sale, you have:

1. Owned the home for at least 2 years (the ownership test); **and**
2. Lived in the home as your principal residence for at least 2 years (the use test).

NOTE: If you owned and used the property as your principal residence for less than 2 years, and you qualify for a reduced exclusion for Federal purposes, you may claim a reduced exclusion for New Jersey purposes.

You can exclude up to \$250,000 (\$500,000 for certain married/civil union couples filing a joint return) of gain from the sale of your principal residence if **both 1 and 2** below apply.

1. Neither you nor your spouse/civil union partner if filing a joint return is excluding gain from the sale of another home.

2. You or your spouse/civil union partner if filing a joint return owned and lived in the home for periods adding up to at least 2 years within the 5-year period ending on the date of sale.

If you are a married/civil union couple, filing a joint return, **both** you and your spouse/civil union partner must meet the use test to qualify for the \$500,000 exclusion.

If only one spouse/civil union partner meets the ownership and use tests, the qualified spouse/civil union partner can exclude up to \$250,000 of the gain when filing either a joint return or a married/CU partner, filing separate return.

You cannot exclude the gain on the sale of your principal residence if, during the 2-year period ending on the date of the sale, you sold another home at a gain and excluded all or part of that gain. If you cannot exclude the gain, you must include it in your income and complete Schedule B. However, you can claim a reduced exclusion if you sold the home due to a change in health or place of employment and you qualify for a reduced exclusion for Federal purposes.

Line 1 - List of Transactions

List at Line 1, Schedule B any New Jersey taxable 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, the New Jersey adjustment from the Gross Income Tax Depreciation Adjustment Worksheet GIT-DEP, Part 1, line 6 must be taken into consideration. Be sure to retain the completed worksheet for your records. See page 63 for how to request Worksheet GIT-DEP and instructions.

Do not include gains or losses from the sale of exempt obligations. For more information on tax-exempt obligations, request Tax Topic Bulletin GIT-5, *Exempt Obligations*.

The Gross Income Tax Act does not distinguish between active and passive losses, nor does it authorize carryback or

Schedule B - continued

carryforward of such losses. You may 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.

Line 2 - Capital Gains Distributions

Enter on Line 2 the total amount of all capital gains distributions from your Form 1099-DIV(s) or similar statement(s). Do not include capital gains from a "New Jersey Qualified Investment Fund" which 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 page 21.

Line 3 - Other Net Gains

Enter on Line 3 the total amount of net gains or income less net losses from disposition of property not included on Lines 1 or 2 of Schedule B.

Line 4 - Net Gains

Enter on Line 4 the total of the amounts listed on Line 1, Column f and Lines 2 and 3, netting gains with losses. Enter this amount on Line 18, Form NJ-1040. If the netted amount is a loss, enter zero here and make no entry on Line 18, Form NJ-1040.

Schedule C - Rents, Royalties, Patents, and Copyrights

Your portion of net gains or losses derived from rents, royalties, patents, and copyrights from property owned by a sole proprietorship, partnership, an estate or trust or, in general, an S corporation is reportable as net profits from business on Line 17, distributive share of partnership income on Line 20, income from estates and trusts on Line 25, or net pro rata share of S corporation income on Line 21. For information regarding grantor trusts see the reporting instructions for Line 25 on page 26.

Assembling Your Return

Be sure to check the following before mailing your completed return:

- **Check your math.**
- **Sign and date your return.** Both spouses/civil union partners must sign a joint return.
- **Homestead Rebate Application (for tenants only), Form TR-1040.** Be sure to provide all the information required on the application, including your gross income and total rent. An incomplete application may delay your rebate.
- **Enclose** all supporting documents and schedules with the return including:
 - W-2(s)
 - 1099-R(s) and 1099-MISC(s) that indicate NJ withholdings
 - If applicable, New Jersey Form(s): TR-1040, Schedules A, B, & C, NJ-630, NJ-2210, NJ-2440, NJ-2450, GIT-317, Schedule NJK-1 (or copy of Federal Schedule K-1, Form 1065), Schedule NJ-K-1 (or copy of Federal Schedule K-1, Form 1120S), Schedule NJK-1, Form NJ-1041 (or copy of Federal Schedule K-1, Form 1041)
 - Proof of age and/or disability the first time you claim the exemption(s) on your return and/or tenant homestead rebate application
 - Copy of your New Jersey Certificate of Domestic Partnership the first time you claim the exemption on your return
 - Copy of Federal tax return to document income below the minimum filing threshold for the entire year for a part-year resident
 - If applicable, copy of Federal Form(s):

Schedule B or Schedule 1 for interest over \$1,500	Form 4868 for filing under a Federal extension
Schedule C, C-EZ, or F for business income	Form 8283 for Qualified Conservation Contributions
Form 2106 for employee business expenses	Form 8853 for Archer MSA contributions
Form 3903 for moving expenses	
- **Balance due.** Complete the Payment Voucher, Form NJ-1040-V, and return it with your payment if paying by check or money order. Write your social security number on your check or money order. If paying by e-check or credit card, do not include the payment voucher.
- **Use the large envelope** to mail Form NJ-1040 and/or TR-1040 with related enclosures, payment voucher, and check or money order. On the flap of the large envelope you will find three address labels. Choose the label that applies.
- **Keep a copy** of your return and all supporting documents or schedules.

Schedule C - continued

Use Schedule C to report all other net gains or income less net losses from rents, royalties, patents, and copyrights.

New Jersey income tax law has uncoupled from certain changes in Federal depreciation and expense deduction limits. 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.

The New Jersey allowable IRC Section 199 deduction must be calculated on Form 501-GIT, Domestic Production Activities Deduction. The result should be taken into consideration in calculating the net gain, income, or loss resulting from the rental of applicable property. Form 501-GIT can be found on the Division's Web site (www.state.nj.us/treasury/taxation/).

The Gross Income Tax Act does not distinguish between active and passive losses, nor does it authorize carryback or carryforward of such losses. Thus, you may deduct Federal passive losses in full in the year incurred against any gain within the **same category** of income.

If the spaces provided are not sufficient, enclose a statement with the return listing any additional property and income along with Schedule C.

Line 1 - List of Property and Income

List at Line 1, Schedule C the kind of property and the net income or loss from each property. For rentals, in listing the income or loss for each rental property as determined on your Federal Schedule E, the New Jersey adjustments from the Gross Income Tax Depreciation Adjustment Worksheet GIT-DEP, Part 1, lines 4 and 5 must be taken into consideration.

Be sure to retain the completed worksheet for your records. See page 63 for how to request Worksheet GIT-DEP and instructions.

In listing New Jersey income or loss, the New Jersey allowable IRC Section 199 deduction must be taken into consideration, if applicable. Information regarding the New Jersey limitations and calculations can be found on the Division's Web site (www.state.nj.us/treasury/taxation/).

Line 2 - Totals

Add the amounts in each column and enter the totals on Line 2.

Line 3 - Net Income

Add the amounts listed on Line 2 in columns b, c, d, and e. Enter the total on Line 3, netting gains with losses. Enter this amount on Line 22, Form NJ-1040. If the netted amount is a loss, enter zero here and make no entry on Line 22, Form NJ-1040.

2008 Tenant Homestead Rebate Application

How to Apply for the Homestead Rebate

How you apply for the homestead rebate is determined by whether you were a homeowner or a tenant **on October 1, 2008**. Homeowners and tenants file different applications.

Tenants. The application for the tenant rebate, Form TR-1040, is contained in this booklet. Those who rented and occupied a home in New Jersey that was their principal residence on October 1, 2008, and who meet the other requirements below are eligible.

Homeowners. Applications for the homeowner rebate are expected to be mailed at the end of April, and homeowners will apply either online or by phone. **Homeowners do not use the application in this booklet.** Residents who owned, occupied, and paid property taxes on a home in New Jersey that was their principal residence on October 1, 2008,

and who meet certain income limits are eligible. Rebate amounts and qualifications for eligibility are subject to restrictions due to State budgetary constraints.

The State Budget for fiscal year 2009 imposed restrictions on rebate eligibility and amounts. Under those limitations, for tax year 2007 (rebates paid in 2008) only homeowners whose New Jersey gross income was \$150,000 or less and who met the other qualifications were eligible. For tax year 2008 (rebates to be paid in 2009), those restrictions may or may not apply. **Information on 2008 rebate eligibility and amounts will not be available until the State Budget for fiscal year 2010 has been adopted.**

NOTE: If you were a homeowner for part of the year, but your principal residence on October 1, 2008, was a dwelling that you rented, you are not eligible for a homeowner rebate but may be eligible for a homestead rebate as a tenant. See below.

Tenant Eligibility

To be eligible for a New Jersey homestead rebate as a tenant:


- ♦ You must have rented and occupied a home in New Jersey that was your principal residence **on October 1, 2008**; and
- ♦ Your gross income for the entire year must have been \$100,000 or less (see Note under Line 11, Total Gross Income, on page 49); and
- ♦ Your principal residence must be subject to local property taxes, and property taxes must have been paid on that residence through rent; and
- ♦ Your dwelling unit must contain its own separate kitchen and bath facilities; and
- ♦ If you are filing Form NJ-1040, you must file the tenant homestead rebate application (Form TR-1040) **and** the NJ-1040 **by April 15, 2009**, or if you

Tenant Eligibility - continued

are filing the NJ-1040 under an extension, by the extended due date. If you are filing **only** Form TR-1040, see “Rebate Only Filers” below.

Rebate Only Filers. A tenant who is not required to file a New Jersey income tax return (because of income below the minimum filing threshold) and meets the qualifications for a tenant homestead rebate **may file only Form TR-1040 to claim a rebate. It is not necessary to file the NJ-1040 along with the tenant rebate application.** These residents have until November 2, 2009, to file Form TR-1040.

Part-Year Residents. A part-year resident who rented a principal residence on October 1, 2008, and meets all the eligibility requirements qualifies for a tenant rebate. Part-year residents must enter their full-year income from all sources on Line 9 of Form TR-1040.


TAX TIP Married/CU Partner, Filing Separate Return.  If your filing status is married/CU partner, filing separate return and you maintain the same principal residence as your spouse/civil union partner, you must combine your gross income with your spouse's/civil union partner's gross income when applying for the rebate. Neither you nor your spouse/civil union partner can receive more than one-half of the rebate that you would receive if you filed a joint return. Both you and your spouse/civil union partner must file Form TR-1040 to be eligible to receive up to one-half of the rebate.

Principal Residence. A principal residence means a homestead, actually and continually occupied as your permanent residence. No rebate will be granted for a vacation home or a “second home.”

Mobile Homes. If you own or rent a mobile home which is located in a mobile home park, you are considered a tenant for purposes of applying for the rebate. For more information on mobile homes, contact the Division's Customer Service Center.

Condominiums and Co-ops. If you rent a condominium unit or a unit in a cooperative housing complex, you are considered a *tenant* for purposes of applying for the rebate. If you are a resident shareholder of a cooperative housing complex or you own a condominium and you pay property taxes on your unit, you are considered a *homeowner* for purposes of applying for the rebate.

Continuing Care Communities. If you are a resident of a continuing care retirement community and your continuing care contract requires you to bear the proportionate share of property taxes attributable to your unit, you are considered a *homeowner* for purposes of applying for the rebate.

TAX TIP Homeowners **should not file the rebate application in this booklet.**  Applications for the homeowner rebate are expected to be mailed at the end of April. For more information on whether you are considered a homeowner or a tenant, contact the Division's Customer Service Center.

Rebate Amount

The Division of Taxation will calculate the amount of your rebate based on the information you provide. The amount of your rebate is determined by your income, filing status, and whether you were age 65 or older or eligible to claim an exemption as blind or disabled for tax year 2008. Rebate amounts and qualifications for eligibility are subject to restrictions due to State budgetary constraints.

The State Budget for fiscal year 2009 imposed restrictions on homestead rebate eligibility and amounts. Under those limitations, for tax year 2007 (rebates paid in 2008), eligible tenants who were age 65 or older or disabled received rebates ranging from a minimum of \$160 up to a maximum of \$860, and eligible tenants under age 65 and not disabled received rebates of \$80. For tax year 2008 (rebates to be paid in 2009), those restrictions may or may not apply. **Information on 2008**

rebate eligibility and amounts will not be available until the State Budget for fiscal year 2010 has been adopted.

Seniors or Blind/Disabled Persons. If you (or your spouse/civil union partner if filing a joint return) were 65 years of age or older or blind or disabled on the last day of the tax year, and your gross income on Line 28 is \$20,000 or less (\$10,000 if filing status is single or married/CU partner, filing separate return), and you are eligible for a property tax credit in the amount of \$50, (\$25 if filing status is married/CU partner, filing separate return and you maintain the same residence as your spouse/civil union partner) this credit will automatically be sent to you with your rebate. If you are filing Form NJ-1040, **do not** complete Line 36c to claim a property tax deduction or Line 48 to claim a property tax credit.

Identification Section

Name and Address

Rebate Only Filers. If you are filing only the tenant homestead rebate application, place the peel-off label from the front of this booklet in the name and address section at the top of the application. **Do not use the label if any of the information is incorrect.** If your label contains inaccurate information or you do not have a label, print or type your name (last name first), complete address, and zip code in the spaces provided. Also include your spouse's/civil union partner's name if filing jointly.

Income Tax With Rebate Filers. If you are filing Form TR-1040 with your Form NJ-1040, it is necessary to complete only the name and social security number portion of the identification section of Form TR-1040.

If your address has changed, complete the address portion of the identification section.

Social Security Number

Your social security number(s) is not printed on your name and address label. **You must enter your social security**

Identification Section - continued

number(s) in the space provided on the application, one digit in each box. If your filing status is married/CU couple, filing joint return, remember to report both filers' numbers in the order in which the names are listed on the application.

If you (or your spouse/civil union partner) do not have a social security number, see "Social Security Number" on page 16 for more information.

County/Municipality Code

Enter your four-digit county/municipality code, one digit in each box, from the table on page 51. This code identifies the county and municipality of your current residence. The county and municipality codes in these instructions are for Division of Taxation purposes only.

If the local name of the place where you live is not listed, go to www.state.nj.us/infobank/locality.htm for a listing of local names in the State and the county and municipality in which they are located.

Filing Status (Lines 1 - 5)

You must use the same filing status on your tenant rebate application as you do for your New Jersey Resident Income Tax Return (Form NJ-1040). If you do not file Form NJ-1040, use the same filing status as you would have used if you had filed the tax return. Indicate the appropriate filing status. Fill in only **one** oval.

Single. Your filing status is single if you are unmarried or not a partner in a civil union on the last day of the tax year and you do not qualify for head of household or qualifying widow(er)/surviving CU partner status. Partners in a civil union may not use the filing status single.

Head of Household. Your filing status is head of household if you are unmarried or not a partner in a civil union on the last day of the year and pay more than one-half of the cost of keeping up a home for yourself *and at least one dependent*. Certain married individuals/civil union partners living apart may file as head of household for New Jersey if they meet the requirements to file as head of

household for Federal purposes. You may also qualify to file as head of household if you are no longer eligible to file as qualifying widow(er)/surviving CU partner and you have not remarried or entered into a new civil union.

Qualifying Widow(er)/Surviving CU Partner. If your spouse/civil union partner died during the year, you are considered married/in a civil union for that entire year and you may file a joint return for yourself and your deceased spouse/civil union partner provided you did not remarry or enter into a new civil union before the end of the year. You may be eligible to use the filing status qualifying widow(er)/surviving CU partner for each of the *two tax years after the year in which your spouse/civil union partner died* if you pay more than one-half of the cost of keeping up a home for yourself and at least one child, stepchild, adopted child, or foster child who qualifies as your dependent.

Married/Civil Union Couples. You may use the filing status "Married/CU couple, filing joint return" or "Married/CU partner, filing separate return" only if you were married or a partner in a civil union on the last day of the tax year. If you were a member of a domestic partnership registered in New Jersey, you are not considered a married/civil union couple and you may not use these filing statuses.

For more information on filing status, request Tax Topic Bulletin GIT-4, *Filing Status*.

NJ Residency Status (Line 6)

If you were a New Jersey resident for only part of the taxable year, list the month, day, and year your residency began and the month, day, and year it ended. All months should be listed as two-digit numbers with the digits 01 for January, 02 for February, 03 for March, etc. Place the correct number for the beginning and ending months directly in the boxes containing the letter "M," one digit in each box.

The days of the months should be listed as two-digit numbers beginning with the

digits 01 for the first day of the month and ending with the digits 31 for the last day of the month. Place the correct number for the beginning and ending dates directly in the boxes containing the letter "D," one digit in each box.

For calendar year filers the year should be entered as 08 and the numbers placed directly in the boxes containing the letter "Y," one digit in each box. Fiscal year filers should enter the appropriate year in the "Y" boxes.

Tenant on October 1, 2008 (Line 7)

If you rented and occupied an apartment or other rental dwelling in New Jersey as your principal residence on October 1, 2008, fill in "Yes" and continue completing the application. **If you answer "No" here, you are not eligible for a 2008 homestead rebate as a tenant. Do not file Form TR-1040.**

NOTE: If you owned and occupied a home in New Jersey that was your principal residence on October 1, 2008, you may be eligible for a homestead rebate as a homeowner. Applications are expected to be mailed to homeowners at the end of April.

Age 65 or Older, Blind, or Disabled (Line 8)

If you (or your spouse/civil union partner if filing a joint return) were 65 years of age or older or blind or disabled on the last day of the tax year, **fill in only one oval** at Line 8 as follows:

- ♦ If you (or your spouse/civil union partner) were 65 or older, fill in the oval to the left of "Age 65 or older."
- ♦ If you (or your spouse/civil union partner) were 65 or older and you (or your spouse/civil union partner) were also blind or disabled, fill in the oval to the left of "Age 65 or older."
- ♦ If you (and your spouse/civil union partner) were under 65, and you (or your spouse/civil union partner) were blind or disabled, fill in the oval to the left of "Blind or disabled."

Identification Section - continued

- ♦ If you (and your spouse/civil union partner) do not meet the age or disability qualifications, fill in the oval to the left of “Not 65 or blind or disabled.”

Fill in the “Age 65 or older” oval, or the “Blind or disabled” oval **only if you or your spouse/civil union partner meet the qualifications**; they do not apply to your dependents or domestic partner.

Proof of Age. The first time you (or your spouse/civil union partner) file a tenant rebate application and indicate that you (or your spouse/civil union partner) are 65 years of age or older *you must enclose proof of age such as a copy of a birth certificate, driver’s license, or church records.*

Proof of Disability. Disabled means total and permanent inability to engage in any substantial gainful activity because of any physical or mental impairment, including blindness. The first time you (or your spouse/civil union partner) file a tenant rebate application and indicate that you (or your spouse/civil union partner) are blind or disabled *you must enclose a copy of the doctor’s certificate or other medical records evidencing legal blindness or total and permanent disability.* This information need not be submitted each year providing there is no change in your condition.

Application Section

Line 9 - Gross Income

Enter on Line 9 the amount of income reported on Line 28 of your 2008 New Jersey income tax return, Form NJ-1040. If you did not complete Form NJ-1040, enter on Line 9 the same income as you would have reported on Line 28 if you had filed the tax return. **Part-year residents must enter their income from all sources for the entire year.**

NOTE: Social Security and Railroad Retirement benefits are exempt from New Jersey income tax and should not be reported as income on Line 9.

Rebate Only Filers. If you were not required to file a return because your gross

Tax-Exempt, Subsidized, and Campus Housing

One of the qualifications for the New Jersey homestead rebate is that property taxes be paid on the applicant’s principal residence, either directly or through rent. Thus, tenants living in dwellings which are not subject to local property taxes are not eligible for the rebate. This includes:

- ♦ Tenants living in dwellings owned by the State, County, Municipal, or Federal Government;
- ♦ Students living in on-campus apartments at State colleges and universities;
- ♦ Tenants living in dwellings owned by a religious, charitable, or other nonprofit organization (including on-campus apartments at private, nonprofit colleges and universities), if the property is exempt from property taxes; and
- ♦ Tenants living in dwellings on which P.I.L.O.T. (Payments-in-Lieu-of-Tax) payments are made to the municipality. These payments are not considered property taxes for purposes of the homestead rebate.

Do not complete the tenant homestead rebate application (Form TR-1040) if the dwelling you rent is not subject to local property taxes; you do not qualify for a rebate. If you are not sure whether the dwelling you rent is subject to local property taxes, contact your municipal tax assessor for information. The Division of Taxation audits returns to ensure that only qualified applicants receive rebates.

income for the *entire year* did not exceed the minimum filing threshold, **you don’t need to provide your income.** Enter “0” on Line 9 of your tenant rebate application. Also enter “0” if you filed a return and the amount of your gross income on Line 28 did not exceed the minimum filing threshold.

Line 10 - Spouse’s/CU Partner’s Gross Income

If the filing status on your 2008 New Jersey income tax return is married/CU partner, filing separate return, and you and your spouse/civil union partner maintain the same principal residence, fill in the oval and enter on Line 28 the amount of income reported on Line 28 of your spouse’s/civil union partner’s New Jersey income tax return, Form NJ-1040. If your spouse/civil union partner did not complete Form NJ-1040, enter on Line 10 the same income as your spouse/civil union partner would have reported on Line 28 if a tax return had been filed. Enter “0” if your spouse’s/civil union partner’s gross income did not exceed the minimum filing threshold. **Part-year residents must enter their spouse’s/civil union partner’s income from all sources for the entire year.**

Line 11 - Total Gross Income

Add Lines 9 and 10 and enter the result on Line 11.

NOTE: If the amount on Line 11 is more than \$100,000, you are not eligible for a 2008 tenant homestead rebate. Do not complete Form TR-1040.

Line 12 - Address

Enter on Line 12 the street address (including apartment number) and municipality of the rental property in New Jersey that was your principal residence **on October 1, 2008.** Do not use a PO Box address. Complete this line even if the physical location of the residence for which you are applying for the rebate is the same as your mailing address.

NOTE: If you *owned* the home that was your principal residence in New Jersey on October 1, 2008, *do not complete Form TR-1040 to apply for the homestead rebate.* Applications are expected to be mailed to homeowners separately at the end of April.

Line 13 - Rent

Enter on Line 13 the total amount of rent you (and your spouse/civil union partner) paid during the year on the residence indicated at Line 12. Rent is the amount paid

Application Section - continued

to your landlord for the right to occupy your residence, not including any security deposit, or charges for late rent payments. Report only the actual amount you paid out of pocket. Do not include any amount paid under the Federal Housing Choice Voucher (Section 8) Program.

Spouses/civil union partners filing separate returns who maintain the same principal residence must each enter on their rebate application the total amount of rent they paid on the rental property indicated at Line 12. Each spouse/civil union partner is then eligible to receive one-half the calculated rebate.

If you had more than one New Jersey residence during the year, enter on Line 13 **only** the total rent you (and your spouse/civil union partner) paid on the rental property you occupied on October 1, 2008.

NOTE: If you are not sure whether the dwelling you rent is subject to local property taxes, contact your municipal tax assessor for information.

Line 14 - Number of Days in the Residence

Enter on Line 14 the number of days during 2008 that you (and your spouse/civil union partner) occupied the rental property indicated at Line 12. If you lived there for all of 2008, enter 366.

Line 15 - Multiple Tenants

Fill in "Yes" at Line 15 only if you lived with someone (other than your spouse/

civil union partner) and shared the rent with them for the rental property indicated at Line 12. (For example, you and your daughter lived together and shared the rent for the apartment where you lived October 1, 2008.) **If you answer "Yes," you must complete Lines 15a through 15c.** If you (and your spouse/civil union partner) were the sole tenant(s), fill in "No."

Lines 15a - 15c

Do not complete Lines 15a through 15c unless you answered "Yes" at Line 15.

Line 15a - Number of Tenants

Enter on Line 15a the number of tenants, including yourself, who shared the rent during the period indicated at Line 14. For this purpose you and your spouse/civil union partner are considered one tenant.

Line 15b - Tenants' Names and Social Security Numbers

Enter the name(s) and social security number(s) of all other tenants who shared the rent (other than your spouse/civil union partner). If the spaces provided are not sufficient, list the required information for each additional tenant on a separate sheet of paper and enclose it with your tenant rebate application.

Line 15c - Total Rent

Enter on Line 15c the total amount of rent paid by all tenants (including yourself) for the period indicated at Line 14.

Signatures

Rebate Only Filers. Sign and date your tenant rebate application in ink. Both husband and wife/civil union partners must sign a joint application. The signature(s) on the form you file must be original; photocopied signatures are not acceptable. An application without the proper signatures cannot be processed and will be returned to you. This may result in a delay in payment of your rebate.

For information about authorizing the Division of Taxation to discuss your return and enclosures with your paid preparer, see "Preparer Authorization" on page 15.

Where to Send Your Application

Rebate Only Filers. If you are filing only the tenant homestead rebate application, use the large return envelope to file Form TR-1040. Use the return address label located on the envelope flap of the large envelope addressed to:

STATE OF NEW JERSEY
DIVISION OF TAXATION
REVENUE PROCESSING CENTER
PO BOX 197
TRENTON NJ 08646-0197

Income Tax With Rebate Filers. If you are filing both Form NJ-1040 and Form TR-1040, mail your tenant homestead rebate application in the same envelope together with your income tax return. See "Where to Send Your Return" on page 13.

Enter the appropriate four-digit number in the boxes below the social security number boxes on Form NJ-1040 and Form TR-1040. These codes are for Division of Taxation purposes only. If the place where you live is not listed, see instructions on page 16.

Municipality	Code	Municipality	Code	Municipality	Code	Municipality	Code
ATLANTIC COUNTY							
Absecon City	0101	Ridgewood Village	0251	Gibbsboro Borough	0413	Nutley Township	0716
Atlantic City	0102	River Edge Borough	0252	Gloucester City	0414	Orange City	0717
Brigantine City	0103	River Vale Township	0253	Gloucester Township	0415	Roseland Borough	0718
Buena Borough	0104	Rochelle Park Township	0254	Haddon Township	0416	South Orange Village Twp.	0719
Buena Vista Township	0105	Rockleigh Borough	0255	Haddonfield Borough	0417	Verona Township	0720
Corbin City	0106	Rutherford Borough	0256	Haddon Heights Borough	0418	West Caldwell Township	0721
Egg Harbor City	0107	Saddle Brook Township	0257	Hi-Nella Borough	0419	West Orange Township	0722
Egg Harbor Township	0108	Saddle River Borough	0258	Laurel Springs Borough	0420		
Estell Manor City	0109	South Hackensack Twp.	0259	Lawnside Borough	0421	GLOUCESTER COUNTY	
Folsom Borough	0110	Teaneck Township	0260	Lindenwold Borough	0422	Clayton Borough	0801
Galloway Township	0111	Tenafly Borough	0261	Magnolia Borough	0423	Deptford Township	0802
Hamilton Township	0112	Teterboro Borough	0262	Merchantville Borough	0424	East Greenwich Township	0803
Hammonton Town	0113	Upper Saddle River Bor.	0263	Mount Ephraim Borough	0425	Elk Township	0804
Linwood City	0114	Waldwick Borough	0264	Oaklyn Borough	0426	Franklin Township	0805
Longport Borough	0115	Wallington Borough	0265	Pennsauken Township	0427	Glassboro Borough	0806
Margate City	0116	Washington Township	0266	Pine Hill Borough	0428	Greenwich Township	0807
Mullica Township	0117	Westwood Borough	0267	Pine Valley Borough	0429	Harrison Township	0808
Northfield City	0118	Woodcliff Lake Borough	0268	Runnemede Borough	0430	Logan Township	0809
Pleasantville City	0119	Wood-Ridge Borough	0269	Somerdale Borough	0431	Mantua Township	0810
Port Republic City	0120	Wyckoff Township	0270	Stratford Borough	0432	Monroe Township	0811
Somers Point City	0121			Tavistock Borough	0433	National Park Borough	0812
Ventnor City	0122	BURLINGTON COUNTY		Voorhees Township	0434	Newfield Borough	0813
Weymouth Township	0123	Bass River Township	0301	Waterford Township	0435	Paulsboro Borough	0814
		Beverly City	0302	Winslow Township	0436	Pitman Borough	0815
		Bordentown City	0303	Woodlynne Borough	0437	South Harrison Township	0816
		Bordentown Township	0304			Swedesboro Borough	0817
		Burlington City	0305	CAPE MAY COUNTY			
		Burlington Township	0306	Avalon Borough	0501	Washington Township	0818
		Chesterfield Township	0307	Cape May City	0502	Wenonah Borough	0819
		Cinnaminson Township	0308	Cape May Point Borough	0503	West Deptford Township	0820
		Delanco Township	0309	Dennis Township	0504	Westville Borough	0821
		Delran Township	0310	Lower Township	0505	Woodbury City	0822
		Eastampton Township	0311	Middle Township	0506	Woodbury Heights Bor.	0823
		Edgewater Park Township	0312	North Wildwood City	0507	Woolwich Township	0824
		Evesham Township	0313	Ocean City	0508		
		Fieldsboro Borough	0314	Sea Isle City	0509	HUDSON COUNTY	
		Florence Township	0315	Stone Harbor Borough	0510	Bayonne City	0901
		Hainesport Township	0316	Upper Township	0511	East Newark Borough	0902
		Lumberton Township	0317	West Cape May Borough	0512	Guttenberg Town	0903
		Mansfield Township	0318	West Wildwood Borough	0513	Harrison Town	0904
		Maple Shade Township	0319	Wildwood City	0514	Hoboken City	0905
		Medford Township	0320	Wildwood Crest Borough	0515	Jersey City	0906
		Medford Lakes Borough	0321	Woodbine Borough	0516	Kearny Town	0907
		Moorestown Township	0322			North Bergen Township	0908
		Mount Holly Township	0323	CUMBERLAND COUNTY			
		Mount Laurel Township	0324	Bridgeton City	0601	Secaucus Town	0909
		New Hanover Township	0325	Commercial Township	0602	Union City	0910
		North Hanover Township	0326	Deerfield Township	0603	Weehawken Township	0911
		Palmyra Borough	0327	Downe Township	0604	West New York Town	0912
		Pemberton Borough	0328	Fairfield Township	0605		
		Pemberton Township	0329	Greenwich Township	0606	HUNTERDON COUNTY	
		Riverside Township	0330	Hopewell Township	0607	Alexandria Township	1001
		Riverton Borough	0331	Lawrence Township	0608	Bethlehem Township	1002
		Shamong Township	0332	Maurice River Township	0609	Bloomsbury Borough	1003
		Southampton Township	0333	Millville City	0610	Califon Borough	1004
		Springfield Township	0334	Shiloh Borough	0611	Clinton Town	1005
		Tabernacle Township	0335	Stow Creek Township	0612	Clinton Township	1006
		Washington Township	0336	Upper Deerfield Twp.	0613	Delaware Township	1007
		Westampton Township	0337	Vineland City	0614	East Amwell Township	1008
		Willingboro Township	0338			Flemington Borough	1009
		Woodland Township	0339	ESSEX COUNTY			
		Wrightstown Borough	0340	Belleville Township	0701	Franklin Township	1010
				Bloomfield Township	0702	Frenchtown Borough	1011
		CAMDEN COUNTY		Caldwell Borough Twp.	0703	Glen Gardner Borough	1012
		Audubon Borough	0401	Cedar Grove Township	0704	Hampton Borough	1013
		Audubon Park Borough	0402	East Orange City	0705	High Bridge Borough	1014
		Barrington Borough	0403	Essex Fells Twp.	0706	Holland Township	1015
		Bellmawr Borough	0404	Fairfield Township	0707	Kingwood Township	1016
		Berlin Borough	0405	Glen Ridge Bor. Twp.	0708	Lambertville City	1017
		Berlin Township	0406	Irvington Township	0709	Lebanon Borough	1018
		Brooklawn Borough	0407	Livingston Township	0710	Lebanon Township	1019
		Camden City	0408	Maplewood Township	0711	Milford Borough	1020
		Cherry Hill Township	0409	Millburn Township	0712	Raritan Township	1021
		Chesilhurst Borough	0410	Montclair Township	0713	Readington Township	1022
		Clementon Borough	0411	Newark City	0714	Stockton Borough	1023
		Collingswood Borough	0412	North Caldwell Bor.	0715	Tewksbury Township	1024
						Union Township	1025
						West Amwell Township	1026

Enter the appropriate four-digit number in the boxes below the social security number boxes on Form NJ-1040 and Form TR-1040. These codes are for Division of Taxation purposes only. If the place where you live is not listed, see instructions on page 16.

Municipality	Code	Municipality	Code	Municipality	Code	Municipality	Code
MERCER COUNTY							
East Windsor Township	1101	Millstone Township	1333	Lakewood Township	1515	Warren Township	1820
Ewing Township	1102	Monmouth Beach Borough	1334	Lavallette Borough	1516	Watchung Borough	1821
Hamilton Township	1103	Neptune City Borough	1336	Little Egg Harbor Twp.	1517	SUSSEX COUNTY	
Hightstown Borough	1104	Neptune Township	1335	Long Beach Township	1518	Andover Borough	1901
Hopewell Borough	1105	Ocean Township	1337	Manchester Township	1519	Andover Township	1902
Hopewell Township	1106	Oceanport Borough	1338	Mantoloking Borough	1520	Branchville Borough	1903
Lawrence Township	1107	Red Bank Borough	1339	Ocean Gate Borough	1522	Byram Township	1904
Pennington Borough	1108	Roosevelt Borough	1340	Ocean Township	1521	Frankford Township	1905
Princeton Borough	1109	Rumson Borough	1341	Pine Beach Borough	1523	Franklin Borough	1906
Princeton Township	1110	Sea Bright Borough	1342	Plumsted Township	1524	Fredon Township	1907
Robbinsville Township	1112	Sea Girt Borough	1343	Point Pleasant Borough	1525	Green Township	1908
Trenton City	1111	Shrewsbury Borough	1344	Pt. Pleasant Beach Bor.	1526	Hamburg Borough	1909
West Windsor Township	1113	Shrewsbury Township	1345	Seaside Heights Borough	1527	Hampton Township	1910
MIDDLESEX COUNTY							
Carteret Borough	1201	Spring Lake Borough	1347	Seaside Park Borough	1528	Hardyston Township	1911
Cranbury Township	1202	Spring Lake Heights Bor.	1348	Ship Bottom Borough	1529	Hopatcong Borough	1912
Dunellen Borough	1203	Tinton Falls Borough	1349	South Toms River Bor.	1530	Lafayette Township	1913
East Brunswick Township	1204	Union Beach Borough	1350	Stafford Township	1531	Montague Township	1914
Edison Township	1205	Upper Freehold Township	1351	Surf City Borough	1532	Newton Town	1915
Helmetta Borough	1206	Wall Township	1352	Toms River Township	1508	Ogdensburg Borough	1916
Highland Park Borough	1207	West Long Branch Boro	1353	Tuckerton Borough	1533	Sandyston Township	1917
Jamesburg Borough	1208	MORRIS COUNTY		PASSAIC COUNTY		Sparta Township	1918
Metuchen Borough	1209	Boonton Town	1401	Bloomington Borough	1601	Stanhope Borough	1919
Middlesex Borough	1210	Boonton Township	1402	Clifton City	1602	Stillwater Township	1920
Milltown Borough	1211	Butler Borough	1403	Haledon Borough	1603	Sussex Borough	1921
Monroe Township	1212	Chatham Borough	1404	Hawthorne Borough	1604	Vernon Township	1922
New Brunswick City	1213	Chatham Township	1405	Little Falls Township	1605	Walpack Township	1923
North Brunswick Twp.	1214	Chester Borough	1406	North Haledon Borough	1606	Wantage Township	1924
Old Bridge Township	1215	Chester Township	1407	Passaic City	1607	UNION COUNTY	
Perth Amboy City	1216	Denville Township	1408	Paterson City	1608	Berkeley Heights Twp.	2001
Piscataway Township	1217	Dover Town	1409	Pompton Lakes Borough	1609	Clark Township	2002
Plainsboro Township	1218	East Hanover Township	1410	Prospect Park Borough	1610	Cranford Township	2003
Sayreville Borough	1219	Florham Park Borough	1411	Ringwood Borough	1611	Elizabeth City	2004
South Amboy City	1220	Hanover Township	1412	Totowa Borough	1612	Fanwood Borough	2005
South Brunswick Twp.	1221	Harding Township	1413	Wanaque Borough	1613	Garwood Borough	2006
South Plainfield Bor.	1222	Jefferson Township	1414	Wayne Township	1614	Hillside Township	2007
South River Borough	1223	Kinnelon Borough	1415	West Milford Township	1615	Kenilworth Borough	2008
Spotswood Borough	1224	Lincoln Park Borough	1416	West Paterson Borough	1616	Linden City	2009
Woodbridge Township	1225	Long Hill Township	1430	SALEM COUNTY		Mountainside Borough	2010
MONMOUTH COUNTY							
Aberdeen Township	1301	Madison Borough	1417	Alloway Township	1701	New Providence Borough	2011
Allenhurst Borough	1302	Mendham Borough	1418	Carneys Point Township	1702	Plainfield City	2012
Allentown Borough	1303	Mendham Township	1419	Elmer Borough	1703	Rahway City	2013
Asbury Park City	1304	Mine Hill Township	1420	Elsinboro Township	1704	Roselle Borough	2014
Atlantic Highlands Bor.	1305	Montville Township	1421	Lower Alloways Crk. Twp.	1705	Roselle Park Borough	2015
Avon-by-the-Sea Bor.	1306	Morris Plains Borough	1423	Mannington Township	1706	Scotch Plains Township	2016
Belmar Borough	1307	Morris Township	1422	Oldmans Township	1707	Springfield Township	2017
Bradley Beach Borough	1308	Morristown Town	1424	Penns Grove Borough	1708	Summit City	2018
Brielle Borough	1309	Mountain Lakes Borough	1425	Pennsville Township	1709	Union Township	2019
Colts Neck Township	1310	Mt. Arlington Borough	1426	Pilesgrove Township	1710	Westfield Town	2020
Deal Borough	1311	Mt. Olive Township	1427	Pittsgrove Township	1711	Winfield Township	2021
Eatontown Borough	1312	Netcong Borough	1428	Quinton Township	1712	WARREN COUNTY	
Englishtown Borough	1313	Parsippany-Troy Hills Twp.	1429	Salem City	1713	Allamuchy Township	2101
Fair Haven Borough	1314	Pequannock Township	1431	Upper Pittsgrove Twp.	1714	Alpha Borough	2102
Farmingdale Borough	1315	Randolph Township	1432	Woodstown Borough	1715	Belvidere Town	2103
Freehold Borough	1316	Riverdale Borough	1433	SOMERSET COUNTY		Blairstown Township	2104
Freehold Township	1317	Rockaway Borough	1434	Bedminster Township	1801	Franklin Township	2105
Hazlet Township	1318	Rockaway Township	1435	Bernards Township	1802	Frelinghuysen Township	2106
Highlands Borough	1319	Roxbury Township	1436	Bernardsville Borough	1803	Greenwich Township	2107
Holmdel Township	1320	Victory Gardens Borough	1437	Bound Brook Borough	1804	Hackettstown Town	2108
Howell Township	1321	Washington Township	1438	Branchburg Township	1805	Hardwick Township	2109
Interlaken Borough	1322	Wharton Borough	1439	Bridgewater Township	1806	Harmony Township	2110
Keansburg Borough	1323	OCEAN COUNTY		Far Hills Borough	1807	Hope Township	2111
Keyport Borough	1324	Barneget Township	1501	Franklin Township	1808	Independence Township	2112
Lake Como Borough	1346	Barneget Light Borough	1502	Green Brook Township	1809	Knowlton Township	2113
Little Silver Borough	1325	Bay Head Borough	1503	Hillsborough Township	1810	Liberty Township	2114
Loch Arbour Village	1326	Beach Haven Borough	1504	Manville Borough	1811	Lopatcong Township	2115
Long Branch City	1327	Beachwood Borough	1505	Millstone Borough	1812	Mansfield Township	2116
Manalapan Township	1328	Berkeley Township	1506	Montgomery Township	1813	Oxford Township	2117
Manasquan Borough	1329	Brick Township	1507	North Plainfield Borough	1814	Phillipsburg Town	2119
Marlboro Township	1330	Eagleswood Township	1509	Peapack & Gladstone Bor.	1815	Pohatcong Township	2120
Matawan Borough	1331	Harvey Cedars Borough	1510	Raritan Borough	1816	Washington Borough	2121
Middletown Township	1332	Island Heights Borough	1511	Rocky Hill Borough	1817	Washington Township	2122
		Jackson Township	1512	Somerville Borough	1818	White Township	2123
		Lacey Township	1513	South Bound Brook Bor.	1819		
		Lakehurst Borough	1514				

2008 New Jersey Tax Table

Use this table if your New Jersey taxable income on Line 37 is less than \$100,000. If your taxable income is \$100,000 or more, you must use the Tax Rate Schedules on page 62 of this booklet.

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 37 of Form NJ-1040 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 to be entered on Line 38 of Form NJ-1040.

If Line 37 (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
- 5—Qualifying widow(er)/surviving CU partner

2008 NEW JERSEY TAX TABLE (NJ-1040)

If Line 37 (New Jersey Taxable Income) Is —		And You Checked Filing Status Line —		If Line 37 (New Jersey Taxable Income) Is —		And You Checked Filing Status Line —		If Line 37 (New Jersey Taxable Income) Is —		And You Checked Filing Status Line —		If Line 37 (New Jersey Taxable Income) Is —		And You Checked Filing Status Line —	
At Least	But Less Than	1 or 3	2, 4, or 5	At Least	But Less Than	1 or 3	2, 4, or 5	At Least	But Less Than	1 or 3	2, 4, or 5	At Least	But Less Than	1 or 3	2, 4, or 5
		Your Tax Is—				Your Tax Is—				Your Tax Is—				Your Tax Is—	
		1,000				2,000				3,000					
0	50	0	0	1,000	1,050	14	14	2,000	2,050	28	28	3,000	3,050	42	42
50	100	1	1	1,050	1,100	15	15	2,050	2,100	29	29	3,050	3,100	43	43
100	150	2	2	1,100	1,150	16	16	2,100	2,150	30	30	3,100	3,150	44	44
150	200	2	2	1,150	1,200	16	16	2,150	2,200	30	30	3,150	3,200	44	44
200	250	3	3	1,200	1,250	17	17	2,200	2,250	31	31	3,200	3,250	45	45
250	300	4	4	1,250	1,300	18	18	2,250	2,300	32	32	3,250	3,300	46	46
300	350	5	5	1,300	1,350	19	19	2,300	2,350	33	33	3,300	3,350	47	47
350	400	5	5	1,350	1,400	19	19	2,350	2,400	33	33	3,350	3,400	47	47
400	450	6	6	1,400	1,450	20	20	2,400	2,450	34	34	3,400	3,450	48	48
450	500	7	7	1,450	1,500	21	21	2,450	2,500	35	35	3,450	3,500	49	49
500	550	7	7	1,500	1,550	21	21	2,500	2,550	35	35	3,500	3,550	49	49
550	600	8	8	1,550	1,600	22	22	2,550	2,600	36	36	3,550	3,600	50	50
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	1,900	1,950	27	27	2,900	2,950	41	41	3,900	3,950	55	55
950	1,000	14	14	1,950	2,000	28	28	2,950	3,000	42	42	3,950	4,000	56	56

2008 NEW JERSEY TAX TABLE (NJ-1040) – Continued

If Line 37 (New Jersey Taxable Income) Is —		And You Checked Filing Status Line —		If Line 37 (New Jersey Taxable Income) Is —		And You Checked Filing Status Line —		If Line 37 (New Jersey Taxable Income) Is —		And You Checked Filing Status Line —		If Line 37 (New Jersey Taxable Income) Is —		And You Checked Filing Status Line —	
At Least	But Less Than	1 or 3	2, 4, or 5	At Least	But Less Than	1 or 3	2, 4, or 5	At Least	But Less Than	1 or 3	2, 4, or 5	At Least	But Less Than	1 or 3	2, 4, or 5
		Your Tax Is—				Your Tax Is—				Your Tax Is—				Your Tax Is—	
4,000				7,000				10,000				13,000			
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	57	57	7,050	7,100	99	99	10,050	10,100	141	141	13,050	13,100	183	183
4,100	4,150	58	58	7,100	7,150	100	100	10,100	10,150	142	142	13,100	13,150	184	184
4,150	4,200	58	58	7,150	7,200	100	100	10,150	10,200	142	142	13,150	13,200	184	184
4,200	4,250	59	59	7,200	7,250	101	101	10,200	10,250	143	143	13,200	13,250	185	185
4,250	4,300	60	60	7,250	7,300	102	102	10,250	10,300	144	144	13,250	13,300	186	186
4,300	4,350	61	61	7,300	7,350	103	103	10,300	10,350	145	145	13,300	13,350	187	187
4,350	4,400	61	61	7,350	7,400	103	103	10,350	10,400	145	145	13,350	13,400	187	187
4,400	4,450	62	62	7,400	7,450	104	104	10,400	10,450	146	146	13,400	13,450	188	188
4,450	4,500	63	63	7,450	7,500	105	105	10,450	10,500	147	147	13,450	13,500	189	189
4,500	4,550	63	63	7,500	7,550	105	105	10,500	10,550	147	147	13,500	13,550	189	189
4,550	4,600	64	64	7,550	7,600	106	106	10,550	10,600	148	148	13,550	13,600	190	190
4,600	4,650	65	65	7,600	7,650	107	107	10,600	10,650	149	149	13,600	13,650	191	191
4,650	4,700	65	65	7,650	7,700	107	107	10,650	10,700	149	149	13,650	13,700	191	191
4,700	4,750	66	66	7,700	7,750	108	108	10,700	10,750	150	150	13,700	13,750	192	192
4,750	4,800	67	67	7,750	7,800	109	109	10,750	10,800	151	151	13,750	13,800	193	193
4,800	4,850	68	68	7,800	7,850	110	110	10,800	10,850	152	152	13,800	13,850	194	194
4,850	4,900	68	68	7,850	7,900	110	110	10,850	10,900	152	152	13,850	13,900	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	70	70	7,950	8,000	112	112	10,950	11,000	154	154	13,950	14,000	196	196
5,000				8,000				11,000				14,000			
5,000	5,050	70	70	8,000	8,050	112	112	11,000	11,050	154	154	14,000	14,050	196	196
5,050	5,100	71	71	8,050	8,100	113	113	11,050	11,100	155	155	14,050	14,100	197	197
5,100	5,150	72	72	8,100	8,150	114	114	11,100	11,150	156	156	14,100	14,150	198	198
5,150	5,200	72	72	8,150	8,200	114	114	11,150	11,200	156	156	14,150	14,200	198	198
5,200	5,250	73	73	8,200	8,250	115	115	11,200	11,250	157	157	14,200	14,250	199	199
5,250	5,300	74	74	8,250	8,300	116	116	11,250	11,300	158	158	14,250	14,300	200	200
5,300	5,350	75	75	8,300	8,350	117	117	11,300	11,350	159	159	14,300	14,350	201	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	77	77	8,450	8,500	119	119	11,450	11,500	161	161	14,450	14,500	203	203
5,500	5,550	77	77	8,500	8,550	119	119	11,500	11,550	161	161	14,500	14,550	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	79	79	8,650	8,700	121	121	11,650	11,700	163	163	14,650	14,700	205	205
5,700	5,750	80	80	8,700	8,750	122	122	11,700	11,750	164	164	14,700	14,750	206	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	82	82	8,800	8,850	124	124	11,800	11,850	166	166	14,800	14,850	208	208
5,850	5,900	82	82	8,850	8,900	124	124	11,850	11,900	166	166	14,850	14,900	208	208
5,900	5,950	83	83	8,900	8,950	125	125	11,900	11,950	167	167	14,900	14,950	209	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				9,000				12,000				15,000			
6,000	6,050	84	84	9,000	9,050	126	126	12,000	12,050	168	168	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	86	86	9,100	9,150	128	128	12,100	12,150	170	170	15,100	15,150	212	212
6,150	6,200	86	86	9,150	9,200	128	128	12,150	12,200	170	170	15,150	15,200	212	212
6,200	6,250	87	87	9,200	9,250	129	129	12,200	12,250	171	171	15,200	15,250	213	213
6,250	6,300	88	88	9,250	9,300	130	130	12,250	12,300	172	172	15,250	15,300	214	214
6,300	6,350	89	89	9,300	9,350	131	131	12,300	12,350	173	173	15,300	15,350	215	215
6,350	6,400	89	89	9,350	9,400	131	131	12,350	12,400	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	91	91	9,450	9,500	133	133	12,450	12,500	175	175	15,450	15,500	217	217
6,500	6,550	91	91	9,500	9,550	133	133	12,500	12,550	175	175	15,500	15,550	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	93	93	9,650	9,700	135	135	12,650	12,700	177	177	15,650	15,700	219	219
6,700	6,750	94	94	9,700	9,750	136	136	12,700	12,750	178	178	15,700	15,750	220	220
6,750	6,800	95	95	9,750	9,800	137	137	12,750	12,800	179	179	15,750	15,800	221	221
6,800	6,850	96	96	9,800	9,850	138	138	12,800	12,850	180	180	15,800	15,850	222	222
6,850	6,900	96	96	9,850	9,900	138	138	12,850	12,900	180	180	15,850	15,900	222	222
6,900	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

2008 NEW JERSEY TAX TABLE (NJ-1040) – Continued

If Line 37 (New Jersey Taxable Income) Is —		And You Checked Filing Status Line —		If Line 37 (New Jersey Taxable Income) Is —		And You Checked Filing Status Line —		If Line 37 (New Jersey Taxable Income) Is —		And You Checked Filing Status Line —		If Line 37 (New Jersey Taxable Income) Is —		And You Checked Filing Status Line —	
At Least	But Less Than	1 or 3	2, 4, or 5	At Least	But Less Than	1 or 3	2, 4, or 5	At Least	But Less Than	1 or 3	2, 4, or 5	At Least	But Less Than	1 or 3	2, 4, or 5
		Your Tax Is—				Your Tax Is—				Your Tax Is—				Your Tax Is—	
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	237	237	19,900	19,950	279	279	22,900	22,950	331	331	25,900	25,950	384	384
16,950	17,000	238	238	19,950	20,000	280	280	22,950	23,000	332	332	25,950	26,000	385	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	243	20,350	20,400	287	287	23,350	23,400	339	339	26,350	26,400	392	392
17,400	17,450	244	244	20,400	20,450	287	287	23,400	23,450	340	340	26,400	26,450	392	392
17,450	17,500	245	245	20,450	20,500	288	288	23,450	23,500	341	341	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				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	354	354	27,200	27,250	406	406
18,250	18,300	256	256	21,250	21,300	302	302	24,250	24,300	355	355	27,250	27,300	407	407
18,300	18,350	257	257	21,300	21,350	303	303	24,300	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

2008 NEW JERSEY TAX TABLE (NJ-1040) – Continued

If Line 37 (New Jersey Taxable Income) Is —		And You Checked Filing Status Line —		If Line 37 (New Jersey Taxable Income) Is —		And You Checked Filing Status Line —		If Line 37 (New Jersey Taxable Income) Is —		And You Checked Filing Status Line —		If Line 37 (New Jersey Taxable Income) Is —		And You Checked Filing Status Line —	
At Least	But Less Than	1 or 3	2, 4, or 5	At Least	But Less Than	1 or 3	2, 4, or 5	At Least	But Less Than	1 or 3	2, 4, or 5	At Least	But Less Than	1 or 3	2, 4, or 5
		Your Tax Is—				Your Tax Is—				Your Tax Is—				Your Tax Is—	
28,000				31,000				34,000				37,000			
28,000	28,050	420	420	31,000	31,050	473	473	34,000	34,050	525	525	37,000	37,050	613	578
28,050	28,100	421	421	31,050	31,100	474	474	34,050	34,100	526	526	37,050	37,100	615	579
28,100	28,150	422	422	31,100	31,150	475	475	34,100	34,150	527	527	37,100	37,150	617	580
28,150	28,200	423	423	31,150	31,200	476	476	34,150	34,200	528	528	37,150	37,200	619	581
28,200	28,250	424	424	31,200	31,250	476	476	34,200	34,250	529	529	37,200	37,250	620	581
28,250	28,300	425	425	31,250	31,300	477	477	34,250	34,300	530	530	37,250	37,300	622	582
28,300	28,350	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	37,450	627	585
28,450	28,500	428	428	31,450	31,500	481	481	34,450	34,500	533	533	37,450	37,500	629	586
28,500	28,550	429	429	31,500	31,550	482	482	34,500	34,550	534	534	37,500	37,550	631	587
28,550	28,600	430	430	31,550	31,600	483	483	34,550	34,600	535	535	37,550	37,600	633	588
28,600	28,650	431	431	31,600	31,650	483	483	34,600	34,650	536	536	37,600	37,650	634	588
28,650	28,700	432	432	31,650	31,700	484	484	34,650	34,700	537	537	37,650	37,700	636	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	37,800	640	591
28,800	28,850	434	434	31,800	31,850	487	487	34,800	34,850	539	539	37,800	37,850	641	592
28,850	28,900	435	435	31,850	31,900	488	488	34,850	34,900	540	540	37,850	37,900	643	593
28,900	28,950	436	436	31,900	31,950	489	489	34,900	34,950	541	541	37,900	37,950	645	594
28,950	29,000	437	437	31,950	32,000	490	490	34,950	35,000	542	542	37,950	38,000	647	595
29,000				32,000				35,000				38,000			
29,000	29,050	438	438	32,000	32,050	490	490	35,000	35,050	543	543	38,000	38,050	648	595
29,050	29,100	439	439	32,050	32,100	491	491	35,050	35,100	545	544	38,050	38,100	650	596
29,100	29,150	440	440	32,100	32,150	492	492	35,100	35,150	547	545	38,100	38,150	652	597
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	38,300	657	600
29,300	29,350	443	443	32,300	32,350	496	496	35,300	35,350	554	548	38,300	38,350	659	601
29,350	29,400	444	444	32,350	32,400	497	497	35,350	35,400	556	549	38,350	38,400	661	602
29,400	29,450	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	38,500	664	603
29,500	29,550	447	447	32,500	32,550	499	499	35,500	35,550	561	552	38,500	38,550	666	604
29,550	29,600	448	448	32,550	32,600	500	500	35,550	35,600	563	553	38,550	38,600	668	605
29,600	29,650	448	448	32,600	32,650	501	501	35,600	35,650	564	553	38,600	38,650	669	606
29,650	29,700	449	449	32,650	32,700	502	502	35,650	35,700	566	554	38,650	38,700	671	607
29,700	29,750	450	450	32,700	32,750	503	503	35,700	35,750	568	555	38,700	38,750	673	608
29,750	29,800	451	451	32,750	32,800	504	504	35,750	35,800	570	556	38,750	38,800	675	609
29,800	29,850	452	452	32,800	32,850	504	504	35,800	35,850	571	557	38,800	38,850	676	609
29,850	29,900	453	453	32,850	32,900	505	505	35,850	35,900	573	558	38,850	38,900	678	610
29,900	29,950	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				39,000			
30,000	30,050	455	455	33,000	33,050	508	508	36,000	36,050	578	560	39,000	39,050	683	613
30,050	30,100	456	456	33,050	33,100	509	509	36,050	36,100	580	561	39,050	39,100	685	614
30,100	30,150	457	457	33,100	33,150	510	510	36,100	36,150	582	562	39,100	39,150	687	615
30,150	30,200	458	458	33,150	33,200	511	511	36,150	36,200	584	563	39,150	39,200	689	616
30,200	30,250	459	459	33,200	33,250	511	511	36,200	36,250	585	564	39,200	39,250	690	616
30,250	30,300	460	460	33,250	33,300	512	512	36,250	36,300	587	565	39,250	39,300	692	617
30,300	30,350	461	461	33,300	33,350	513	513	36,300	36,350	589	566	39,300	39,350	694	618
30,350	30,400	462	462	33,350	33,400	514	514	36,350	36,400	591	567	39,350	39,400	696	619
30,400	30,450	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	39,500	699	621
30,500	30,550	464	464	33,500	33,550	517	517	36,500	36,550	596	569	39,500	39,550	701	622
30,550	30,600	465	465	33,550	33,600	518	518	36,550	36,600	598	570	39,550	39,600	703	623
30,600	30,650	466	466	33,600	33,650	518	518	36,600	36,650	599	571	39,600	39,650	704	623
30,650	30,700	467	467	33,650	33,700	519	519	36,650	36,700	601	572	39,650	39,700	706	624
30,700	30,750	468	468	33,700	33,750	520	520	36,700	36,750	603	573	39,700	39,750	708	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	39,900	713	628
30,900	30,950	471	471	33,900	33,950	524	524	36,900	36,950	610	576	39,900	39,950	715	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

2008 NEW JERSEY TAX TABLE (NJ-1040) – Continued

If Line 37 (New Jersey Taxable Income) Is —		And You Checked Filing Status Line —		If Line 37 (New Jersey Taxable Income) Is —		And You Checked Filing Status Line —		If Line 37 (New Jersey Taxable Income) Is —		And You Checked Filing Status Line —		If Line 37 (New Jersey Taxable Income) Is —		And You Checked Filing Status Line —	
At Least	But Less Than	1 or 3	2, 4, or 5	At Least	But Less Than	1 or 3	2, 4, or 5	At Least	But Less Than	1 or 3	2, 4, or 5	At Least	But Less Than	1 or 3	2, 4, or 5
		Your Tax Is—				Your Tax Is—				Your Tax Is—				Your Tax Is—	
40,000				43,000				46,000				49,000			
40,000	40,050	719	630	43,000	43,050	885	683	46,000	46,050	1,050	735	49,000	49,050	1,216	788
40,050	40,100	722	631	43,050	43,100	887	684	46,050	46,100	1,053	736	49,050	49,100	1,219	789
40,100	40,150	724	632	43,100	43,150	890	685	46,100	46,150	1,056	737	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	730	634	43,200	43,250	896	686	46,200	46,250	1,061	739	49,200	49,250	1,227	791
40,250	40,300	733	635	43,250	43,300	898	687	46,250	46,300	1,064	740	49,250	49,300	1,230	792
40,300	40,350	735	636	43,300	43,350	901	688	46,300	46,350	1,067	741	49,300	49,350	1,233	793
40,350	40,400	738	637	43,350	43,400	904	689	46,350	46,400	1,070	742	49,350	49,400	1,235	794
40,400	40,450	741	637	43,400	43,450	907	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	747	639	43,500	43,550	912	692	46,500	46,550	1,078	744	49,500	49,550	1,244	797
40,550	40,600	749	640	43,550	43,600	915	693	46,550	46,600	1,081	745	49,550	49,600	1,247	798
40,600	40,650	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	755	642	43,650	43,700	921	694	46,650	46,700	1,086	747	49,650	49,700	1,252	799
40,700	40,750	758	643	43,700	43,750	923	695	46,700	46,750	1,089	748	49,700	49,750	1,255	800
40,750	40,800	760	644	43,750	43,800	926	696	46,750	46,800	1,092	749	49,750	49,800	1,258	801
40,800	40,850	763	644	43,800	43,850	929	697	46,800	46,850	1,095	749	49,800	49,850	1,260	802
40,850	40,900	766	645	43,850	43,900	932	698	46,850	46,900	1,097	750	49,850	49,900	1,263	803
40,900	40,950	769	646	43,900	43,950	934	699	46,900	46,950	1,100	751	49,900	49,950	1,266	804
40,950	41,000	771	647	43,950	44,000	937	700	46,950	47,000	1,103	752	49,950	50,000	1,269	805
41,000				44,000				47,000				50,000			
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	777	649	44,050	44,100	943	701	47,050	47,100	1,108	754	50,050	50,100	1,274	807
41,100	41,150	780	650	44,100	44,150	945	702	47,100	47,150	1,111	755	50,100	50,150	1,277	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	785	651	44,200	44,250	951	704	47,200	47,250	1,117	756	50,200	50,250	1,282	811
41,250	41,300	788	652	44,250	44,300	954	705	47,250	47,300	1,119	757	50,250	50,300	1,285	812
41,300	41,350	791	653	44,300	44,350	956	706	47,300	47,350	1,122	758	50,300	50,350	1,288	813
41,350	41,400	793	654	44,350	44,400	959	707	47,350	47,400	1,125	759	50,350	50,400	1,291	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	802	657	44,500	44,550	968	709	47,500	47,550	1,133	762	50,500	50,550	1,299	818
41,550	41,600	805	658	44,550	44,600	970	710	47,550	47,600	1,136	763	50,550	50,600	1,302	819
41,600	41,650	807	658	44,600	44,650	973	711	47,600	47,650	1,139	763	50,600	50,650	1,305	820
41,650	41,700	810	659	44,650	44,700	976	712	47,650	47,700	1,142	764	50,650	50,700	1,307	822
41,700	41,750	813	660	44,700	44,750	979	713	47,700	47,750	1,144	765	50,700	50,750	1,310	823
41,750	41,800	816	661	44,750	44,800	981	714	47,750	47,800	1,147	766	50,750	50,800	1,313	824
41,800	41,850	818	662	44,800	44,850	984	714	47,800	47,850	1,150	767	50,800	50,850	1,316	825
41,850	41,900	821	663	44,850	44,900	987	715	47,850	47,900	1,153	768	50,850	50,900	1,318	826
41,900	41,950	824	664	44,900	44,950	990	716	47,900	47,950	1,155	769	50,900	50,950	1,321	828
41,950	42,000	827	665	44,950	45,000	992	717	47,950	48,000	1,158	770	50,950	51,000	1,324	829
42,000				45,000				48,000				51,000			
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	832	666	45,050	45,100	998	719	48,050	48,100	1,164	771	51,050	51,100	1,329	831
42,100	42,150	835	667	45,100	45,150	1,001	720	48,100	48,150	1,166	772	51,100	51,150	1,332	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	840	669	45,200	45,250	1,006	721	48,200	48,250	1,172	774	51,200	51,250	1,338	835
42,250	42,300	843	670	45,250	45,300	1,009	722	48,250	48,300	1,175	775	51,250	51,300	1,340	836
42,300	42,350	846	671	45,300	45,350	1,012	723	48,300	48,350	1,177	776	51,300	51,350	1,343	837
42,350	42,400	849	672	45,350	45,400	1,014	724	48,350	48,400	1,180	777	51,350	51,400	1,346	839
42,400	42,450	851	672	45,400	45,450	1,017	725	48,400	48,450	1,183	777	51,400	51,450	1,349	840
42,450	42,500	854	673	45,450	45,500	1,020	726	48,450	48,500	1,186	778	51,450	51,500	1,351	841
42,500	42,550	857	674	45,500	45,550	1,023	727	48,500	48,550	1,189	779	51,500	51,550	1,354	842
42,550	42,600	860	675	45,550	45,600	1,026	728	48,550	48,600	1,191	780	51,550	51,600	1,357	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	865	677	45,650	45,700	1,031	729	48,650	48,700	1,197	782	51,650	51,700	1,363	846
42,700	42,750	868	678	45,700	45,750	1,034	730	48,700	48,750	1,200	783	51,700	51,750	1,365	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	874	679	45,800	45,850	1,039	732	48,800	48,850	1,205	784	51,800	51,850	1,371	850
42,850	42,900	876	680	45,850	45,900	1,042	733	48,850	48,900	1,208	785	51,850	51,900	1,374	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

2008 NEW JERSEY TAX TABLE (NJ-1040) – Continued

If Line 37 (New Jersey Taxable Income) Is —		And You Checked Filing Status Line —		If Line 37 (New Jersey Taxable Income) Is —		And You Checked Filing Status Line —		If Line 37 (New Jersey Taxable Income) Is —		And You Checked Filing Status Line —		If Line 37 (New Jersey Taxable Income) Is —		And You Checked Filing Status Line —	
At Least	But Less Than	1 or 3	2, 4, or 5	At Least	But Less Than	1 or 3	2, 4, or 5	At Least	But Less Than	1 or 3	2, 4, or 5	At Least	But Less Than	1 or 3	2, 4, or 5
		Your Tax Is—				Your Tax Is—				Your Tax Is—				Your Tax Is—	
52,000				55,000				58,000				61,000			
52,000	52,050	1,382	855	55,000	55,050	1,548	928	58,000	58,050	1,713	1,002	61,000	61,050	1,879	1,075
52,050	52,100	1,385	856	55,050	55,100	1,550	929	58,050	58,100	1,716	1,003	61,050	61,100	1,882	1,076
52,100	52,150	1,387	857	55,100	55,150	1,553	931	58,100	58,150	1,719	1,004	61,100	61,150	1,885	1,078
52,150	52,200	1,390	858	55,150	55,200	1,556	932	58,150	58,200	1,722	1,005	61,150	61,200	1,887	1,079
52,200	52,250	1,393	860	55,200	55,250	1,559	933	58,200	58,250	1,724	1,007	61,200	61,250	1,890	1,080
52,250	52,300	1,396	861	55,250	55,300	1,561	934	58,250	58,300	1,727	1,008	61,250	61,300	1,893	1,081
52,300	52,350	1,398	862	55,300	55,350	1,564	935	58,300	58,350	1,730	1,009	61,300	61,350	1,896	1,082
52,350	52,400	1,401	863	55,350	55,400	1,567	937	58,350	58,400	1,733	1,010	61,350	61,400	1,898	1,084
52,400	52,450	1,404	864	55,400	55,450	1,570	938	58,400	58,450	1,735	1,011	61,400	61,450	1,901	1,085
52,450	52,500	1,407	866	55,450	55,500	1,572	939	58,450	58,500	1,738	1,013	61,450	61,500	1,904	1,086
52,500	52,550	1,410	867	55,500	55,550	1,575	940	58,500	58,550	1,741	1,014	61,500	61,550	1,907	1,087
52,550	52,600	1,412	868	55,550	55,600	1,578	942	58,550	58,600	1,744	1,015	61,550	61,600	1,910	1,089
52,600	52,650	1,415	869	55,600	55,650	1,581	943	58,600	58,650	1,747	1,016	61,600	61,650	1,912	1,090
52,650	52,700	1,418	871	55,650	55,700	1,584	944	58,650	58,700	1,749	1,018	61,650	61,700	1,915	1,091
52,700	52,750	1,421	872	55,700	55,750	1,586	945	58,700	58,750	1,752	1,019	61,700	61,750	1,918	1,092
52,750	52,800	1,423	873	55,750	55,800	1,589	946	58,750	58,800	1,755	1,020	61,750	61,800	1,921	1,093
52,800	52,850	1,426	874	55,800	55,850	1,592	948	58,800	58,850	1,758	1,021	61,800	61,850	1,923	1,095
52,850	52,900	1,429	875	55,850	55,900	1,595	949	58,850	58,900	1,760	1,022	61,850	61,900	1,926	1,096
52,900	52,950	1,432	877	55,900	55,950	1,597	950	58,900	58,950	1,763	1,024	61,900	61,950	1,929	1,097
52,950	53,000	1,434	878	55,950	56,000	1,600	951	58,950	59,000	1,766	1,025	61,950	62,000	1,932	1,098
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	1,440	880	56,050	56,100	1,606	954	59,050	59,100	1,771	1,027	62,050	62,100	1,937	1,101
53,100	53,150	1,443	882	56,100	56,150	1,608	955	59,100	59,150	1,774	1,029	62,100	62,150	1,940	1,102
53,150	53,200	1,445	883	56,150	56,200	1,611	956	59,150	59,200	1,777	1,030	62,150	62,200	1,943	1,103
53,200	53,250	1,448	884	56,200	56,250	1,614	958	59,200	59,250	1,780	1,031	62,200	62,250	1,945	1,105
53,250	53,300	1,451	885	56,250	56,300	1,617	959	59,250	59,300	1,782	1,032	62,250	62,300	1,948	1,106
53,300	53,350	1,454	886	56,300	56,350	1,619	960	59,300	59,350	1,785	1,033	62,300	62,350	1,951	1,107
53,350	53,400	1,456	888	56,350	56,400	1,622	961	59,350	59,400	1,788	1,035	62,350	62,400	1,954	1,108
53,400	53,450	1,459	889	56,400	56,450	1,625	962	59,400	59,450	1,791	1,036	62,400	62,450	1,956	1,109
53,450	53,500	1,462	890	56,450	56,500	1,628	964	59,450	59,500	1,793	1,037	62,450	62,500	1,959	1,111
53,500	53,550	1,465	891	56,500	56,550	1,631	965	59,500	59,550	1,796	1,038	62,500	62,550	1,962	1,112
53,550	53,600	1,468	893	56,550	56,600	1,633	966	59,550	59,600	1,799	1,040	62,550	62,600	1,965	1,113
53,600	53,650	1,470	894	56,600	56,650	1,636	967	59,600	59,650	1,802	1,041	62,600	62,650	1,968	1,114
53,650	53,700	1,473	895	56,650	56,700	1,639	969	59,650	59,700	1,805	1,042	62,650	62,700	1,970	1,116
53,700	53,750	1,476	896	56,700	56,750	1,642	970	59,700	59,750	1,807	1,043	62,700	62,750	1,973	1,117
53,750	53,800	1,479	897	56,750	56,800	1,644	971	59,750	59,800	1,810	1,044	62,750	62,800	1,976	1,118
53,800	53,850	1,481	899	56,800	56,850	1,647	972	59,800	59,850	1,813	1,046	62,800	62,850	1,979	1,119
53,850	53,900	1,484	900	56,850	56,900	1,650	973	59,850	59,900	1,816	1,047	62,850	62,900	1,981	1,120
53,900	53,950	1,487	901	56,900	56,950	1,653	975	59,900	59,950	1,818	1,048	62,900	62,950	1,984	1,122
53,950	54,000	1,490	902	56,950	57,000	1,655	976	59,950	60,000	1,821	1,049	62,950	63,000	1,987	1,123
54,000				57,000				60,000				63,000			
54,000	54,050	1,492	904	57,000	57,050	1,658	977	60,000	60,050	1,824	1,051	63,000	63,050	1,990	1,124
54,050	54,100	1,495	905	57,050	57,100	1,661	978	60,050	60,100	1,827	1,052	63,050	63,100	1,992	1,125
54,100	54,150	1,498	906	57,100	57,150	1,664	980	60,100	60,150	1,829	1,053	63,100	63,150	1,995	1,127
54,150	54,200	1,501	907	57,150	57,200	1,666	981	60,150	60,200	1,832	1,054	63,150	63,200	1,998	1,128
54,200	54,250	1,503	909	57,200	57,250	1,669	982	60,200	60,250	1,835	1,056	63,200	63,250	2,001	1,129
54,250	54,300	1,506	910	57,250	57,300	1,672	983	60,250	60,300	1,838	1,057	63,250	63,300	2,003	1,130
54,300	54,350	1,509	911	57,300	57,350	1,675	984	60,300	60,350	1,840	1,058	63,300	63,350	2,006	1,131
54,350	54,400	1,512	912	57,350	57,400	1,677	986	60,350	60,400	1,843	1,059	63,350	63,400	2,009	1,133
54,400	54,450	1,514	913	57,400	57,450	1,680	987	60,400	60,450	1,846	1,060	63,400	63,450	2,012	1,134
54,450	54,500	1,517	915	57,450	57,500	1,683	988	60,450	60,500	1,849	1,062	63,450	63,500	2,014	1,135
54,500	54,550	1,520	916	57,500	57,550	1,686	989	60,500	60,550	1,852	1,063	63,500	63,550	2,017	1,136
54,550	54,600	1,523	917	57,550	57,600	1,689	991	60,550	60,600	1,854	1,064	63,550	63,600	2,020	1,138
54,600	54,650	1,526	918	57,600	57,650	1,691	992	60,600	60,650	1,857	1,065	63,600	63,650	2,023	1,139
54,650	54,700	1,528	920	57,650	57,700	1,694	993	60,650	60,700	1,860	1,067	63,650	63,700	2,026	1,140
54,700	54,750	1,531	921	57,700	57,750	1,697	994	60,700	60,750	1,863	1,068	63,700	63,750	2,028	1,141
54,750	54,800	1,534	922	57,750	57,800	1,700	995	60,750	60,800	1,865	1,069	63,750	63,800	2,031	1,142
54,800	54,850	1,537	923	57,800	57,850	1,702	997	60,800	60,850	1,868	1,070	63,800	63,850	2,034	1,144
54,850	54,900	1,539	924	57,850	57,900	1,705	998	60,850	60,900	1,871	1,071	63,850	63,900	2,037	1,145
54,900	54,950	1,542	926	57,900	57,950	1,708	999	60,900	60,950	1,874	1,073	63,900	63,950	2,039	1,146
54,950	55,000	1,545	927	57,950	58,000	1,711	1,000	60,950	61,000	1,876	1,074	63,950	64,000	2,042	1,147

2008 NEW JERSEY TAX TABLE (NJ-1040) – Continued

If Line 37 (New Jersey Taxable Income) Is —		And You Checked Filing Status Line —		If Line 37 (New Jersey Taxable Income) Is —		And You Checked Filing Status Line —		If Line 37 (New Jersey Taxable Income) Is —		And You Checked Filing Status Line —		If Line 37 (New Jersey Taxable Income) Is —		And You Checked Filing Status Line —	
At Least	But Less Than	1 or 3	2, 4, or 5	At Least	But Less Than	1 or 3	2, 4, or 5	At Least	But Less Than	1 or 3	2, 4, or 5	At Least	But Less Than	1 or 3	2, 4, or 5
		Your Tax Is—				Your Tax Is—				Your Tax Is—				Your Tax Is—	
64,000				67,000				70,000				73,000			
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	2,097	1,172	67,950	68,000	2,263	1,245	70,950	71,000	2,429	1,329	73,950	74,000	2,595	1,434
65,000				68,000				71,000				74,000			
65,000	65,050	2,100	1,173	68,000	68,050	2,266	1,247	71,000	71,050	2,432	1,331	74,000	74,050	2,597	1,436
65,050	65,100	2,103	1,174	68,050	68,100	2,269	1,248	71,050	71,100	2,434	1,333	74,050	74,100	2,600	1,438
65,100	65,150	2,106	1,176	68,100	68,150	2,271	1,249	71,100	71,150	2,437	1,334	74,100	74,150	2,603	1,439
65,150	65,200	2,108	1,177	68,150	68,200	2,274	1,250	71,150	71,200	2,440	1,336	74,150	74,200	2,606	1,441
65,200	65,250	2,111	1,178	68,200	68,250	2,277	1,252	71,200	71,250	2,443	1,338	74,200	74,250	2,608	1,443
65,250	65,300	2,114	1,179	68,250	68,300	2,280	1,253	71,250	71,300	2,445	1,340	74,250	74,300	2,611	1,445
65,300	65,350	2,117	1,180	68,300	68,350	2,282	1,254	71,300	71,350	2,448	1,341	74,300	74,350	2,614	1,446
65,350	65,400	2,119	1,182	68,350	68,400	2,285	1,255	71,350	71,400	2,451	1,343	74,350	74,400	2,617	1,448
65,400	65,450	2,122	1,183	68,400	68,450	2,288	1,256	71,400	71,450	2,454	1,345	74,400	74,450	2,619	1,450
65,450	65,500	2,125	1,184	68,450	68,500	2,291	1,258	71,450	71,500	2,456	1,347	74,450	74,500	2,622	1,452
65,500	65,550	2,128	1,185	68,500	68,550	2,294	1,259	71,500	71,550	2,459	1,348	74,500	74,550	2,625	1,453
65,550	65,600	2,131	1,187	68,550	68,600	2,296	1,260	71,550	71,600	2,462	1,350	74,550	74,600	2,628	1,455
65,600	65,650	2,133	1,188	68,600	68,650	2,299	1,261	71,600	71,650	2,465	1,352	74,600	74,650	2,631	1,457
65,650	65,700	2,136	1,189	68,650	68,700	2,302	1,263	71,650	71,700	2,468	1,354	74,650	74,700	2,633	1,459
65,700	65,750	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				69,000				72,000				75,000			
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	2,194	1,215	69,700	69,750	2,360	1,288	72,700	72,750	2,526	1,390	75,700	75,750	2,697	1,495
66,750	66,800	2,197	1,216	69,750	69,800	2,363	1,289	72,750	72,800	2,528	1,392	75,750	75,800	2,701	1,497
66,800	66,850	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	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	2,707	1,501
66,900	66,950	2,205	1,220	69,900	69,950	2,371	1,293	72,900	72,950	2,537	1,397	75,900	75,950	2,710	1,502
66,950	67,000	2,208	1,221	69,950	70,000	2,374	1,294	72,950	73,000	2,539	1,399	75,950	76,000	2,713	1,504

2008 NEW JERSEY TAX TABLE (NJ-1040) – Continued

If Line 37 (New Jersey Taxable Income) Is —		And You Checked Filing Status Line —		If Line 37 (New Jersey Taxable Income) Is —		And You Checked Filing Status Line —		If Line 37 (New Jersey Taxable Income) Is —		And You Checked Filing Status Line —		If Line 37 (New Jersey Taxable Income) Is —		And You Checked Filing Status Line —	
At Least	But Less Than	1 or 3	2, 4, or 5	At Least	But Less Than	1 or 3	2, 4, or 5	At Least	But Less Than	1 or 3	2, 4, or 5	At Least	But Less Than	1 or 3	2, 4, or 5
		Your Tax Is—				Your Tax Is—				Your Tax Is—				Your Tax Is—	
76,000				79,000				82,000				85,000			
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	2,720	1,508	79,050	79,100	2,911	1,613	82,050	82,100	3,102	1,760	85,050	85,100	3,293	1,925
76,100	76,150	2,723	1,509	79,100	79,150	2,914	1,614	82,100	82,150	3,105	1,762	85,100	85,150	3,296	1,928
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	2,729	1,513	79,200	79,250	2,920	1,618	82,200	82,250	3,111	1,768	85,200	85,250	3,303	1,934
76,250	76,300	2,732	1,515	79,250	79,300	2,924	1,620	82,250	82,300	3,115	1,771	85,250	85,300	3,306	1,936
76,300	76,350	2,736	1,516	79,300	79,350	2,927	1,621	82,300	82,350	3,118	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	2,742	1,520	79,400	79,450	2,933	1,625	82,400	82,450	3,124	1,779	85,400	85,450	3,315	1,945
76,450	76,500	2,745	1,522	79,450	79,500	2,936	1,627	82,450	82,500	3,127	1,782	85,450	85,500	3,319	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	2,755	1,527	79,600	79,650	2,946	1,632	82,600	82,650	3,137	1,790	85,600	85,650	3,328	1,956
76,650	76,700	2,758	1,529	79,650	79,700	2,949	1,634	82,650	82,700	3,140	1,793	85,650	85,700	3,331	1,959
76,700	76,750	2,761	1,530	79,700	79,750	2,952	1,635	82,700	82,750	3,143	1,796	85,700	85,750	3,334	1,961
76,750	76,800	2,764	1,532	79,750	79,800	2,955	1,637	82,750	82,800	3,147	1,798	85,750	85,800	3,338	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	2,774	1,537	79,900	79,950	2,965	1,642	82,900	82,950	3,156	1,807	85,900	85,950	3,347	1,972
76,950	77,000	2,777	1,539	79,950	80,000	2,968	1,644	82,950	83,000	3,159	1,809	85,950	86,000	3,350	1,975
77,000				80,000				83,000				86,000			
77,000	77,050	2,780	1,541	80,000	80,050	2,971	1,646	83,000	83,050	3,162	1,812	86,000	86,050	3,354	1,978
77,050	77,100	2,783	1,543	80,050	80,100	2,975	1,649	83,050	83,100	3,166	1,815	86,050	86,100	3,357	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	2,790	1,546	80,150	80,200	2,981	1,655	83,150	83,200	3,172	1,820	86,150	86,200	3,363	1,986
77,200	77,250	2,793	1,548	80,200	80,250	2,984	1,657	83,200	83,250	3,175	1,823	86,200	86,250	3,366	1,989
77,250	77,300	2,796	1,550	80,250	80,300	2,987	1,660	83,250	83,300	3,178	1,826	86,250	86,300	3,369	1,992
77,300	77,350	2,799	1,551	80,300	80,350	2,990	1,663	83,300	83,350	3,182	1,829	86,300	86,350	3,373	1,994
77,350	77,400	2,803	1,553	80,350	80,400	2,994	1,666	83,350	83,400	3,185	1,831	86,350	86,400	3,376	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	2,809	1,557	80,450	80,500	3,000	1,671	83,450	83,500	3,191	1,837	86,450	86,500	3,382	2,003
77,500	77,550	2,812	1,558	80,500	80,550	3,003	1,674	83,500	83,550	3,194	1,840	86,500	86,550	3,385	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	2,822	1,564	80,650	80,700	3,013	1,682	83,650	83,700	3,204	1,848	86,650	86,700	3,395	2,014
77,700	77,750	2,825	1,565	80,700	80,750	3,016	1,685	83,700	83,750	3,207	1,851	86,700	86,750	3,398	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	2,831	1,569	80,800	80,850	3,022	1,691	83,800	83,850	3,213	1,856	86,800	86,850	3,405	2,022
77,850	77,900	2,834	1,571	80,850	80,900	3,025	1,693	83,850	83,900	3,217	1,859	86,850	86,900	3,408	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	2,841	1,574	80,950	81,000	3,032	1,699	83,950	84,000	3,223	1,865	86,950	87,000	3,414	2,030
78,000				81,000				84,000				87,000			
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	2,847	1,578	81,050	81,100	3,038	1,704	84,050	84,100	3,229	1,870	87,050	87,100	3,420	2,036
78,100	78,150	2,850	1,579	81,100	81,150	3,041	1,707	84,100	84,150	3,233	1,873	87,100	87,150	3,424	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	2,857	1,583	81,200	81,250	3,048	1,713	84,200	84,250	3,239	1,878	87,200	87,250	3,430	2,044
78,250	78,300	2,860	1,585	81,250	81,300	3,051	1,715	84,250	84,300	3,242	1,881	87,250	87,300	3,433	2,047
78,300	78,350	2,863	1,586	81,300	81,350	3,054	1,718	84,300	84,350	3,245	1,884	87,300	87,350	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	2,869	1,590	81,400	81,450	3,061	1,724	84,400	84,450	3,252	1,889	87,400	87,450	3,443	2,055
78,450	78,500	2,873	1,592	81,450	81,500	3,064	1,726	84,450	84,500	3,255	1,892	87,450	87,500	3,446	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	2,879	1,595	81,550	81,600	3,070	1,732	84,550	84,600	3,261	1,898	87,550	87,600	3,452	2,064
78,600	78,650	2,882	1,597	81,600	81,650	3,073	1,735	84,600	84,650	3,264	1,901	87,600	87,650	3,455	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	2,889	1,600	81,700	81,750	3,080	1,740	84,700	84,750	3,271	1,906	87,700	87,750	3,462	2,072
78,750	78,800	2,892	1,602	81,750	81,800	3,083	1,743	84,750	84,800	3,274	1,909	87,750	87,800	3,465	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	2,901	1,607	81,900	81,950	3,092	1,751	84,900	84,950	3,283	1,917	87,900	87,950	3,475	2,083
78,950	79,000	2,904	1,609	81,950	82,000	3,096	1,754	84,950	85,000	3,287	1,920	87,950	88,000	3,478	2,086

2008 NEW JERSEY TAX TABLE (NJ-1040) – Continued

If Line 37 (New Jersey Taxable Income) Is —		And You Checked Filing Status Line —		If Line 37 (New Jersey Taxable Income) Is —		And You Checked Filing Status Line —		If Line 37 (New Jersey Taxable Income) Is —		And You Checked Filing Status Line —		If Line 37 (New Jersey Taxable Income) Is —		And You Checked Filing Status Line —	
At Least	But Less Than	1 or 3	2, 4, or 5	At Least	But Less Than	1 or 3	2, 4, or 5	At Least	But Less Than	1 or 3	2, 4, or 5	At Least	But Less Than	1 or 3	2, 4, or 5
		Your Tax Is—				Your Tax Is—				Your Tax Is—				Your Tax Is—	
88,000				91,000				94,000				97,000			
88,000	88,050	3,481	2,088	91,000	91,050	3,672	2,254	94,000	94,050	3,863	2,420	97,000	97,050	4,054	2,586
88,050	88,100	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	2,102	91,250	91,300	3,688	2,268	94,250	94,300	3,879	2,434	97,250	97,300	4,070	2,599
88,300	88,350	3,500	2,105	91,300	91,350	3,691	2,271	94,300	94,350	3,882	2,436	97,300	97,350	4,073	2,602
88,350	88,400	3,503	2,108	91,350	91,400	3,694	2,273	94,350	94,400	3,885	2,439	97,350	97,400	4,077	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	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	2,285	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	2,287	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	2,130	91,750	91,800	3,720	2,296	94,750	94,800	3,911	2,461	97,750	97,800	4,102	2,627
88,800	88,850	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	3,538	2,138	91,900	91,950	3,729	2,304	94,900	94,950	3,920	2,470	97,900	97,950	4,112	2,635
88,950	89,000	3,541	2,141	91,950	92,000	3,733	2,307	94,950	95,000	3,924	2,472	97,950	98,000	4,115	2,638
89,000				92,000				95,000				98,000			
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				96,000				99,000			
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	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	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	4,010	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	4,042	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 2008

FILING STATUS: Single
Married/CU partner, filing separate return

Table A

		STEP 1	STEP 2	STEP 3		
If Taxable Income (Line 37) is:		Enter Line 37	Multiply Line 37 by:		Subtract	Your Tax
Over	But not over					
\$ 0	\$ 20,000	_____	× .014 = _____	– \$	0 = _____	
\$ 20,000	\$ 35,000	_____	× .0175 = _____	– \$	70.00 = _____	
\$ 35,000	\$ 40,000	_____	× .035 = _____	– \$	682.50 = _____	
\$ 40,000	\$ 75,000	_____	× .05525 = _____	– \$	1,492.50 = _____	
\$ 75,000	\$500,000	_____	× .0637 = _____	– \$	2,126.25 = _____	
\$500,000	and over	_____	× .0897 = _____	– \$	15,126.25 = _____	

FILING STATUS: Married/CU couple, filing joint return
Head of household
Qualifying widow(er)/surviving CU partner

Table B

		STEP 1	STEP 2	STEP 3		
If Taxable Income (Line 37) is:		Enter Line 37	Multiply Line 37 by:		Subtract	Your Tax
Over	But not over					
\$ 0	\$ 20,000	_____	× .014 = _____	– \$	0 = _____	
\$ 20,000	\$ 50,000	_____	× .0175 = _____	– \$	70.00 = _____	
\$ 50,000	\$ 70,000	_____	× .0245 = _____	– \$	420.00 = _____	
\$ 70,000	\$ 80,000	_____	× .035 = _____	– \$	1,154.50 = _____	
\$ 80,000	\$150,000	_____	× .05525 = _____	– \$	2,775.00 = _____	
\$150,000	\$500,000	_____	× .0637 = _____	– \$	4,042.50 = _____	
\$500,000	and over	_____	× .0897 = _____	– \$	17,042.50 = _____	

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 forms and publications through our message system.
- ♦ Get information on 2008 refunds from ARIS, our Automated Refund Inquiry System, 7 days a week (hours may vary).

Call our Automated Homestead Rebate Inquiry System

1-877-658-2972 — (within NJ, NY, PA, DE, and MD) or **609-826-4288**. Touch-tone phones only. Get information on 2008 homestead rebates 7 days a week. Available seasonally August through April.

Contact our Customer Service Center

609-292-6400 — Speak directly to a Division of Taxation representative for tax information and assistance, 8:30 a.m. to 4:30 p.m., Monday through Friday (except holidays).

Text Telephone Service (TTY/TDD) for Hard-of-Hearing Users

1-800-286-6613 — (toll-free within NJ, NY, PA, DE, and MD) or **609-984-7300**. These numbers are accessible *only* from TTY devices.

- ♦ Submit a text message on any tax matter.
- ♦ Receive a reply through NJ Relay Services (711).

online...

Visit the New Jersey Division of Taxation Home Page

Many State tax forms and publications are available on our Web site.

Access the Division's home page at:

www.state.nj.us/treasury/taxation/

You may also reach us by e-mail at:

nj.taxation@treas.state.nj.us

Subscribe to *NJ Tax E-News*, the Division of Taxation's online information service, at:

www.state.nj.us/treasury/taxation/listserv.htm

in person...

Visit a New Jersey Division of Taxation Regional Office

Regional offices provide individual assistance at various locations throughout the State. Call the Automated Tax Information System or visit our home page for the address of the regional office 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 Web site at:
www.state.nj.us/treasury/taxation/forms.htm
- ♦ Check with a New Jersey public library: forms are available at certain locations.
- ♦ Dial NJ TaxFax at 609-826-4500 from your fax machine's phone.
- ♦ 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.

New Jersey Earned Income Tax Credit...

Call the Customer Service Center

609-292-6400 — For information, 8:30 a.m. to 4:30 p.m., Monday through Friday (except holidays).

NJ TaxTalk

TaxTalk is the portion of the Automated Tax Information System (ATIS) that provides recorded information to callers on a variety of New Jersey tax topics. Callers will have the opportunity, after certain topics, to request a form or publication pertaining to that topic. TaxTalk is available 24 hours a day, 7 days a week.

Select the 3-digit number of the topic you want to hear. Then from a Touch-tone phone call 1-800-323-4400 (within NJ, NY, PA, DE, and MD) or 609-826-4400. Have paper and pencil available to take notes. Additional topics may become available after the printing of this booklet.

TaxTalk — Topic Codes

NJ INCOME TAX INFORMATION FOR INDIVIDUALS

Filing Your New Jersey Return

- 100 Who Must File
- 102 How and When to File an Extension
- 103 Military Extensions
- 104 How and When to Amend
- 106 Penalties, Interest & Collection Fees
- 108 Who is Required to Make Estimated Tax Payments
- 110 Interest on Underpayment of Estimated Tax Payments
- 112 Pennsylvania Residents Working in New Jersey/New Jersey Residents Working in Pennsylvania
- 114 Nonresidents

- 115 Nonresidents: Estimated Tax on Income From the Sale or Transfer of New Jersey Real Estate
 - 116 Mailing Your Return With Refunds or No Tax Due
 - 118 Mailing Your Return With Payments Due
 - 120 How to Pay
- #### Completing Your New Jersey Return
- 121 Social Security Number
 - 122 Filing Status
 - 123 Civil Union Partners
 - 124 Part-Year Residents
 - 126 Military Personnel
 - 128 Deceased Taxpayers
 - 130 Personal Exemptions

- 131 Domestic Partnership Exemption
- 132 Dependent Exemptions
- 133 Dependents Attending Colleges Exemptions
- 134 New Jersey Earned Income Tax Credit
- 135 Property Tax Deduction or Credit
- 136 Deductions
- 138 Reporting Wages
- 140 Nontaxable Income
- 142 Reporting Capital Gain Income
- 143 Reporting a Gain From the Sale of a Principal Residence
- 144 Reporting Net Profits From Your Business
- 145 Reporting Distributive Share of Partnership Income

continued

- 146 Reporting Net Pro Rata Share of S Corporation Income
- 147 Use Tax Due on Out-of-State Purchases
- 148 Withholdings and Payments
- 150 Claiming Credit for Income or Wage Tax Paid to Another Jurisdiction
- 152 Claiming Excess Unemployment and Disability
- Pension and IRA Information**
- 154 Pension Income
- 156 Pension Exclusion
- 157 Employer Post-Retirement Contributions to Section 403(b) Plan
- 158 IRA Distributions
- 160 Establishing Your Roth IRA
- 162 Qualified Distributions From a Roth IRA
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- NJ PROPERTY TAX RELIEF PROGRAMS**
- Homestead Rebate**
- 228 General Information on the Homestead Rebate for Homeowners
- 229 General Information on the Homestead Rebate for Tenants
- 230 Amending the Homestead or FAIR Rebate Application for Tenants
- 231 Homestead Rebate Amounts for Homeowners
- 232 Homestead Rebate Amounts for Tenants
- 233 Check the Status of Your Homestead Rebate
- Senior Freeze/Property Tax Reimbursement**
- 216 General Information on the Senior Freeze/Property Tax Reimbursement
- 218 Eligibility Requirements
- 220 How to Apply for a Senior Freeze/Property Tax Reimbursement
- Property Tax Deduction or Credit**
- 224 General Information on the Property Tax Deduction or Credit
- PAPERLESS FILING PROGRAMS**
- New Jersey WebFile**
- 300 NJ WebFile
- New Jersey E-File**
- 304 NJ E-File
- NJ TAX AND FEE INFORMATION FOR BUSINESSES**
- Business Registration**
- 400 Starting a Business in NJ
- 401 How to File Taxes and Fees by Phone or Online
- 402 Small Business Workshops
- 404 Electing S Corporation Status
- 406 Businesses Operating in Both New York and New Jersey
- 410 Ending Your Tax Registration in New Jersey
- Income Tax Withholding Information for Businesses**
- 412 Reporting and Remitting NJ Income Tax Withheld
- 414 Reconciling Tax Withheld With Form NJ-W-3
- 416 Employee's Withholding Allowance Certificates, Forms W-4 and NJ-W-4
- 420 Withholding New Jersey Income Taxes
- 421 Withholding New Jersey Income Taxes for Contractor Services
- 422 Penalties, Interest & Collection Fees
- Sales and Use Tax Information for Businesses**
- 423 New Changes in Sales and Use Tax
- 424 General Information for Sales and Use Tax for Businesses
- 426 Use Tax
- 428 Annual Use Tax
- 429 New Jersey Sales and Use Tax EZ File Systems for Filing Forms ST-51/ST-50
- 430 Filing Sales and Use Tax Returns, Forms ST-51/ST-50
- 432 Filing Informal Sales and Use Tax Returns
- 434 Penalties, Interest & Collection Fees
- 436 Contractors
- 438 Mail Order and Internet Businesses
- 442 Urban Enterprise Zone
- Lease and Rental Information for Businesses**
- 444 Lease and Rental Transactions
- 448 Domestic Security Fee
- Other Fees and Taxes**
- 449 9-1-1 System and Emergency Response Fee
- 451 Cosmetic Medical Procedures Gross Receipts Tax
- 452 Dishonored Check Fee
- 454 Domestic Security Fee
- 455 Fur Clothing Retail Gross Receipts Tax
- 456 Hotel/Motel State Occupancy Fee and Municipal Occupancy Tax
- 458 Litter Control Fee
- 459 Motor Vehicle Tire Fee
- 460 Outdoor Advertising Fee
- CORPORATIONS & PARTNERSHIPS**
- Corporations**
- 501 Starting a Corporation
- 502 Filing Responsibilities
- 503 General Information on How to Dissolve, Withdraw, or Surrender a Corporation
- 504 Tax Rates and Accounting Periods
- 506 Electing S Corporation Status
- Partnerships**
- 508 Partnership Information
- 510 Partnership Filing Requirements
- 511 Prepayment of Partnership Filing Fee
- INFORMATION FOR INDIVIDUALS ON SALES & USE TAX AND STATE FEES**
- General Information on Sales and Use Tax for Individuals**
- 600 General Information on Sales and Use Tax for Individuals
- 601 New Changes in Sales and Use Tax
- Out-of-State Purchases**
- 602 Out-of-State Purchases
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- 604 Mail Orders and Internet Purchases
- Home Improvements**
- 606 Home Improvements
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- New Jersey Division of Taxation Regional Offices**
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- 702 Camden Office
- 704 Fair Lawn Office
- 706 Newark Office
- 708 Northfield Office
- 710 Somerville Office
- 712 Trenton Office
- Income Tax Refund Information**
- 713 Income Tax Refund Information
- Other Ways to Contact the Division**
- 714 Other Ways to Contact the Division
- Order Forms Through New Jersey TaxFax**
- 716 Order Forms Through NJ TaxFax
- Taxpayers' Bill of Rights**
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NJ-1040NR
2008



STATE OF NEW JERSEY
INCOME TAX - NONRESIDENT RETURN

For Taxable Year January 1, 2008 - December 31, 2008

Or Other Taxable Year Beginning _____, 2008

Ending _____, 20__

5-N

Check box if application for Federal extension is attached or enter confirmation number _____

FOR PRIVACY ACT NOTIFICATION SEE INSTRUCTIONS

Your Social Security Number _____ _____ _____ _____ _____ _____	Last Name, First Name and Initial (Joint filers enter first name and initial of each - Enter spouse/CU partner last name ONLY if different)			Place label on form if all preprinted information is correct. Otherwise, print or type your name and address.
Spouse's/CU Partner's Social Security Number _____ _____ _____ _____ _____ _____	Home Address (Number and Street, including apartment number or rural route)			
↑ You must enter your SSN(s) above ↑ State of Residency (outside NJ)	City, Town, Post Office	State	Zip Code	

NJ RESIDENCY STATUS If you were a New Jersey resident for ANY part of the taxable year, give the period of New Jersey residency. From _____ To _____
MONTH DAY YEAR MONTH DAY YEAR

Filing Status (Check only ONE box) 1. <input type="checkbox"/> Single 2. <input type="checkbox"/> Married/CU Couple, filing joint return 3. <input type="checkbox"/> Married/CU Partner, filing separate return Name and SSN of Spouse/CU Partner _____ 4. <input type="checkbox"/> Head of household 5. <input type="checkbox"/> Qualifying widow(er)/ Surviving CU Partner	EXEMPTIONS	6. Regular <input checked="" type="checkbox"/> Yourself <input type="checkbox"/> Spouse/CU Partner <input type="checkbox"/> Domestic Partner 7. Age 65 or Over <input type="checkbox"/> Yourself <input type="checkbox"/> Spouse/CU Partner 8. Blind or Disabled <input type="checkbox"/> Yourself <input type="checkbox"/> Spouse/CU Partner 9. Number of your qualified dependent children 10. Number of other dependents 11. Dependents attending colleges 12. Totals (For Line 12a - Add Lines 6, 7, 8, and 11) (For Line 12b - Add Line 9 and Line 10)	6	7	8	9	10	11	12a	12b
--	-------------------	--	---	---	---	---	----	----	-----	-----

DEPENDENT INFORMATION	13. Dependent's Last Name, First Name, Middle Initial	Dependent's Social Security Number	Birth Year
	a _____	_____/_____/_____	_____
	b _____	_____/_____/_____	_____
	c _____	_____/_____/_____	_____
	d _____	_____/_____/_____	_____

GUBERNATORIAL ELECTIONS FUND → Do you wish to designate \$1 of your taxes for this fund? If joint return, does your spouse/CU partner wish to designate \$1?

	Yes <input type="checkbox"/>	No <input type="checkbox"/>	Note: If you check the "Yes" box(es), it will not increase your tax or reduce your refund.
	Yes <input type="checkbox"/>	No <input type="checkbox"/>	

	(Column A) AMOUNT OF GROSS INCOME (EVERYWHERE)		(Column B) AMOUNT FROM NEW JERSEY SOURCES	
14. Wages, salaries, tips, and other employee compensation	14		14	
15. Interest	15		15	
16. Dividends	16		16	
17. Net profits from business (Enclose copy of Federal Schedule C, Form 1040)	17		17	
18. Net gains or income from disposition of property (From Line 58)	18		18	
19. Net gains or income from rents, royalties, patents, and copyrights (From Line 61)	19		19	
20. Net gambling winnings	20		20	
21. Pensions, Annuities, and IRA Withdrawals	21		21	
22. Distributive Share of Partnership Income	22		22	
23. Net pro rata share of S Corporation Income	23		23	
24. Alimony and separate maintenance payments received	24		24	
25. Other - State Nature and Source _____	25		25	
26. TOTAL INCOME (Add Lines 14 through 25)	26		26	
27a. Pension Exclusion (See Instruction page 25)	27a		27a	
27b. Other Retirement Income Exclusion (See Worksheet and Instructions page 26)	27b		27b	
27c. Total Exclusion Amount (Add Line 27a and Line 27b)	27c		27c	
28. Gross Income (Subtract Line 27c from Line 26)	28		28	



Name(s) as shown on Form NJ-1040NR		Your Social Security Number	
29. Gross Income (From page 1, Line 28)	29		29
30. Total Exemption Amount (See instruction page 27)	30		
31. Medical Expenses (See Worksheet and Instructions page 27)	31		
32. Alimony and separate maintenance payments	32		
33. Qualified Conservation Contribution	33		
34. Health Enterprise Zone Deduction	34		
35. Total Exemptions and Deductions (Add Lines 30, 31, 32, 33, and 34)	35		
36. TAXABLE INCOME (Subtract Line 35 from Line 29, Column A)	36		
37. Tax on amount on Line 36 (From Tax Table page 34)	37		
38. Income Percentage $\frac{B. (Line 29)}{A. (Line 29)} = \text{ } \%$			
39. NEW JERSEY TAX (Multiply amount from Line 37 $\text{ } \times \text{ } \%$ from Line 38)	39		
40. Sheltered Workshop Tax Credit (Enclose Form GIT-317. See instruction page 28)	40		
41. Balance of Tax After Credit (Subtract Line 40 from Line 39)	41		
42. Penalty for Underpayment of Estimated Tax. Check box <input type="checkbox"/> if Form NJ-2210 is enclosed.	42		
43. Total Tax and Penalty (Add Line 41 and Line 42)	43		
44. Total New Jersey Income Tax Withheld (From enclosed Forms W-2 and 1099)	44		
45. New Jersey Estimated Tax Payments/Credit from 2007 tax return	45		
46. Tax paid on your behalf by Partnership(s)	46		
47. EXCESS NJ UI/WF/SWF Withheld (Enclose Form NJ-2450. See Instructions)	47		
48. EXCESS NJ Disability Insurance Withheld (Enclose Form NJ-2450. See Instructions)	48		
49. Total Payments/Credits (Add Lines 44 through 48) ENTER TOTAL →	49		
50. If Line 49 is LESS THAN Line 43 enter AMOUNT YOU OWE	50		
51. If Line 49 is MORE THAN Line 43 enter OVERPAYMENT	51		
52. Deductions from Overpayment on Line 51 which you elect to credit to:			
(A) Your 2009 Tax	52A		NOTE: AN ENTRY ON LINE 52A, B, C, D, E, F, OR G WILL REDUCE YOUR TAX REFUND
(B) N.J. Endangered Wildlife Fund <input type="checkbox"/> \$10, <input type="checkbox"/> \$20, <input type="checkbox"/> Other	52B		
(C) N.J. Children's Trust Fund <input type="checkbox"/> \$10, <input type="checkbox"/> \$20, <input type="checkbox"/> Other	52C		
(D) N.J. Vietnam Veterans' Memorial Fund <input type="checkbox"/> \$10, <input type="checkbox"/> \$20, <input type="checkbox"/> Other	52D		
(E) N.J. Breast Cancer Research Fund <input type="checkbox"/> \$10, <input type="checkbox"/> \$20, <input type="checkbox"/> Other	52E		
(F) U.S.S. N.J. Educational Museum Fund <input type="checkbox"/> \$10, <input type="checkbox"/> \$20, <input type="checkbox"/> Other	52F		
(G) Designated Contribution <input type="text" value="0"/> <input type="checkbox"/> \$10, <input type="checkbox"/> \$20, <input type="checkbox"/> Other	52G		
53. Total Deductions From Overpayment (Add Lines 52A, B, C, D, E, F, and G) ENTER TOTAL →	53		
54. REFUND (Amount to be sent to you. Subtract Line 53 from Line 51)	54		

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. If prepared by a person other than taxpayer, this declaration is based on all information of which the preparer has any knowledge.

SIGN HERE

→ _____ Date → _____ Spouse's/CU Partner's signature (if filing jointly, BOTH must sign)

I authorize the Division of Taxation to discuss my return and enclosures with my preparer (below)

Paid Preparer's Signature Federal Identification Number

Firm's name Federal Employer Identification Number

Pay amount on Line 50 in full. Write social security number(s) on check or money order and make payable to:
STATE OF NEW JERSEY-TGI
Division of Taxation
Revenue Processing Center
PO Box 244
Trenton, NJ 08646-0244
You may also pay by e-check or credit card.

Name(s) as shown on Form NJ-1040NR Your Social Security Number

PART I NET GAINS OR INCOME FROM DISPOSITION OF PROPERTY List the net gains or income, less net loss, derived from the sale, exchange, or other disposition of property including real or personal whether tangible or intangible.

(a) Kind of property and description	(b) Date acquired (Mo., day, yr.)	(c) Date sold (Mo., day, yr.)	(d) Gross sales price	(e) Cost or other basis as adjusted (see instructions) and expense of sale	(f) Gain or (loss) (d less e)
55.					
56. Capital Gains Distribution					56
57. Other Net Gains					57
58. Net Gains (Add Lines 55, 56, and 57) (Enter here and on Line 18) (If Loss, enter ZERO)					58

PART II NET GAINS OR INCOME FROM RENTS, ROYALTIES, PATENTS AND COPYRIGHTS List the net gains or net income, less net loss, derived from or in the form of rents, royalties, patents, and copyrights as reported on your Federal Income Tax Return.

(a) Kind of property	(b) Net Rental Income (Loss)	(c) Net Income From Royalties	(d) Net Income From Patents	(e) Net Income From Copyrights
59.				
60. Totals	(b)	(c)	(d)	(e)
61. Net Income (Combine Columns b, c, d, and e) (Enter here and on Line 19) (If Loss, enter ZERO)				61

PART III ALLOCATION OF WAGE AND SALARY INCOME EARNED PARTLY INSIDE AND OUTSIDE NEW JERSEY (See instructions if compensation depends entirely on volume of business transacted or if other basis of allocation is used.)

62. Amount reported on Line 14 in Column A required to be allocated	62
63. Total days in taxable year	63
64. Deduct nonworking days (Sundays, Saturdays, holidays, sick leave, vacation, etc.)	64
65. Total days worked in taxable year (subtract Line 64 from Line 63)	65
66. Deduct days worked outside New Jersey	66
67. Days worked in New Jersey (subtract Line 66 from Line 65)	67
68. ALLOCATION FORMULA $\frac{\text{(Line 67)}}{\text{(Line 65)}} \times \frac{\text{(Line 62)}}{\text{(Enter amount from Line 62)}} = \frac{\text{(Salary earned inside N.J.)}}{\text{(Salary earned inside N.J.)}}$ (Include this amount on Line 14, Col. B)	

PART IV ALLOCATION OF BUSINESS INCOME TO NEW JERSEY (See instructions if other than Formula Basis of allocation is used.)

BUSINESS ALLOCATION PERCENTAGE (From Schedule NJ-NR-A)
 Enter below, the line number and amount of each item of business income reported in Column A which is required to be allocated and multiply by allocation percentage to determine amount of income from New Jersey sources.

From Line No. _____ \$ _____ X _____ % = \$ _____

From Line No. _____ \$ _____ X _____ % = \$ _____

From Line No. _____ \$ _____ X _____ % = \$ _____

Line 52B - New Jersey — Endangered Wildlife Fund

Help keep NJ's wildlife in our future! Over 70 endangered and threatened species struggle for survival in NJ, the most densely populated state in the nation – and each day brings them closer to extinction. Your donation goes directly to conservation, research, restoration, and education – real dollars that help the Endangered & Nongame Species Program protect imperiled animals such as the bald eagle, bobcat, and bog turtle, plus over 400 other nongame species in NJ. **Your contribution will provide critical matching funds for federal grants, so this year please “Check Off for Wildlife.” Thank you!**



For more information about New Jersey's endangered and threatened wildlife, please visit www.NJFishandWildlife.com/ensphome.htm or join the mailing list for *Explorations*, the electronic newsletter of our partner organization, the Conserve Wildlife Foundation of NJ. Contact info@conservewildlifenj.org

Line 52C - New Jersey — Children's Trust Fund... “A Person Who Cares Can Prevent Child Abuse”

Every year thousands of children in New Jersey are neglected and abused. We rely on your support to ensure that community-based programs throughout New Jersey have the resources to prevent these tragedies and strengthen families. 100% of your contribution goes directly to support child abuse prevention programs such as:

- parenting education and support groups
- home visitation for parents of newborns
- respite care for children with special needs and their families

You can help children in New Jersey have a safe and healthy childhood.

For more information and/or a copy of the Children's Trust Fund's booklet of current programs please contact: NJ Children's Trust Fund, PO Box 717, Trenton, NJ 08625-0717 Phone: 609-633-3992 Web: www.njchildrenstrustfund.org

**Line 52D - New Jersey — Vietnam Veterans' Memorial Fund**

“To Remember, To Heal, To Honor”

Your support honors 1,562 New Jerseyans whose names are engraved on the Memorial and helps us teach future generations about this unique time in our nation's history at the Vietnam Era Educational Center.

For more information, write: **New Jersey Vietnam Veterans' Memorial, PO Box 648, Holmdel, NJ 07733** or call: **732-335-0033**. Visit us on the Web at www.njvvmf.org

**Line 52E - New Jersey — Breast Cancer Research Fund**

YOUR STATE TAX REFUND TODAY HELPS OUR DAUGHTERS TOMORROW

Join the fight against breast cancer and help New Jersey based researchers find a cure now so our daughters won't have to fight this disease in the future. 100% of your donation supports research relating to the prevention, screening, treatment, and cure of breast cancer. For further information, visit: The New Jersey Commission on Cancer Research (www.njccr.com)

**Line 52F - New Jersey — U.S.S. New Jersey Educational Museum Fund**

Mission: Support the Battleship New Jersey

Help the continued restoration and preservation of our nation's most decorated battleship — the Battleship New Jersey Museum and Memorial along the Camden Waterfront. Your contribution goes directly to restoring this historic vessel and expanding her educational programs for all residents of our state to enjoy and learn.

For more information, visit www.battleshipnewjersey.org or call 1-866-877-6262.

Tours available daily or spend a night aboard the Battleship.



Line 52G - New Jersey — Designated Contribution**01 - Drug Abuse Education Fund - THE EPIDEMIC OF DRUG ABUSE NEEDS**

YOUR HELP! Your contribution helps New Jersey children receive valuable education from highly trained uniformed law enforcement officers throughout the State in providing drug abuse education programs. Research has shown that the more resistance education children receive, the more likely they will be drug free. The monies raised will help maintain K-6 curricula and increase program activity to Middle School and High School students as well as parents.

For more information contact **D.A.R.E. New Jersey** at 292 Prospect Plains Rd., Cranbury, NJ 08512 or call 1-800 DARENJ1. Web address: www.darenj.com

**Line 52G - New Jersey — Designated Contribution****02 - Korean Veterans' Memorial Fund**

“To Honor, To Educate, To Recognize, To Commemorate”

Your support to the Korean War Memorial in Atlantic City honors all the New Jerseyans who served and especially the more than 889 soldiers who died during the *Forgotten War*. We need to inform future generations of the past so that no one ever forgets these men and women. Your contribution will be used to maintain this place of honor.

For more information, write: Korean War Memorial, c/o Dept. of Military and Veterans Affairs, PO Box 340, Eggert Crossing Road, Trenton, NJ 08625-0340. Phone: 609-530-7049. <http://www.nj.gov/military/korea/>

**Line 52G - New Jersey — Designated Contribution****03 - Organ and Tissue Donor Awareness Education Fund**

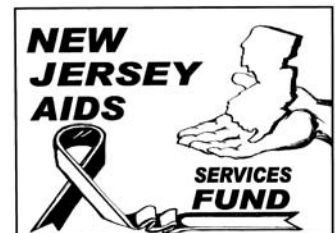
Today in New Jersey there are 4,400 people waiting for a life-saving organ transplant. Nearly 5,000 Americans die each year while waiting for a transplant, that's 18 people each day. By saying yes to organ and tissue donation when you apply for or renew your driver's license, you have the power to save lives. Help us raise awareness of the drastic need for organ and tissue donors. Begin today by checking off Line 52G to help fund organ and tissue donor education awareness in New Jersey.

For more information, call 1-800-SHARE-NJ or visit www.sharenj.org

**Line 52G - New Jersey — Designated Contribution****04 - NJ-AIDS Services Fund**

New Jersey currently ranks fifth in the country in total cases of HIV infection with an estimated 60,000 people living with HIV/AIDS. Your donation will be used for prevention, education, treatment and research.

For more information write to: New Jersey AIDS Services Fund, c/o Positive Connection, PO Box 1502, Bloomfield, New Jersey 07003, call: 973-485-6596, or visit us online: www.positiveconnection.info



Line 52G - New Jersey — Designated Contribution
05 - Literacy Volunteers of America – New Jersey Fund

“Literacy is the key to personal freedom.”

Since 1979 Literacy Volunteers of New Jersey has been committed to increasing adult literacy in New Jersey. We are the state-level organization that provides training and technical support to a network of community-based literacy programs throughout New Jersey. These local programs focus on recruiting, training, and matching volunteers with adults who need help learning to read and write or to understand and speak English. A corps of 2,500 volunteers provide free one-on-one instruction to more than 3,000 students each year. Your donation will enable LV-NJ to expand its services so that more adults can acquire the literacy skills needed to reach their full potential as individuals, parents, workers, and citizens. **For more information call Literacy Volunteers of New Jersey at 1-800-848-0048 or visit our website at www.lvnj.org.**



**LITERACY VOLUNTEERS
OF NEW JERSEY**

Line 52G - New Jersey — Designated Contribution

06 - New Jersey – Prostate Cancer Research Fund

DONATE FOR DAD

Over the past several years, New Jersey has had the dubious distinction of consistently ranking in the top ten states in the nation for prostate cancer incidence and mortality. So join our fight against prostate cancer and help New Jersey cancer researchers find a cure. 100% of your donation supports approved prostate cancer research relating to the prevention, screening, treatment, and cure of prostate cancer. For further information, visit: The New Jersey Commission on Cancer Research (www.njccr.com)



Line 52G - New Jersey — Designated Contribution

07 - World Trade Center Scholarship Fund

Contributions to The New Jersey World Trade Center Scholarship will aid the dependent children and surviving spouses of New Jersey residents who were killed in, or died as a result of, the terrorist attacks against the United States on September 11, 2001. Having lost the financial resources of a parent or spouse, survivors are deemed to have financial need. This scholarship is intended to defray a portion of their higher education expenses. To qualify, students must attend an eligible institution on a full-time basis.

For more information call 1-800-792-8670 or visit www.hesaa.org.



**WTC
Scholarship Fund**

Line 52G - New Jersey — Designated Contribution

08 - New Jersey Veterans Haven Support Fund

New Jersey has among its homeless population an estimated 5,000 to 6,000 veterans of the United States Armed Forces. Our nation and our State, grateful for its hard-won freedom and democracy, owes a special debt to veterans. The military teaches us to retrieve our wounded and bring them home. Our program aims to meet this challenge on the streets, in the shelters and at the front line of human existence where our brothers and sisters find themselves in their time of greatest need. Veterans Haven is a drug and alcohol free program and residents must abide by this zero tolerance rule. We can house up to fifty-five veterans for a two-year period. During this time we provide them with various services that will assist them in returning to society as productive individuals once again. For more information visit www.state.nj.us/military/vetshaven/index.html.



FILING INFORMATION

- ◆ Your filing status and gross income determine whether you have to file a tax return.
- ◆ Age is not a factor in determining whether a person must file. Even minors (including students) and senior citizens must file if they meet the income filing requirements.
- ◆ *Gross income* means reportable income after exclusions but before personal exemptions are subtracted. It does not include nonreportable (exempt) benefits. See page 16 to find out which types of income are not reportable.
- ◆ Members of the Armed Forces see page 7 for additional information.
- ◆ Compensation paid to Pennsylvania residents employed in New Jersey is not subject to New Jersey income tax. See page 5 for more information.

Use the following chart to determine whether you must file a tax return. This chart is a guide only and may not cover every situation. If you need assistance, contact the Division's Customer Service Center (609-292-6400).

Who Must File

You must file a New Jersey income tax return if –
Your residency status is:

and your gross income
from everywhere was
more than:
your filing status is:

Nonresident — File Form NJ-1040NR as a nonresident if:

- ◆ New Jersey was not your domicile (permanent legal residence); and you spent 183 days or less here; **OR**
- ◆ New Jersey was not your domicile, you spent more than 183 days here, but you did not maintain a *permanent** home here

You may also be considered a nonresident for **New Jersey income tax purposes** if you were domiciled in New Jersey and you met **all** three of the following conditions for the entire year:

1. You did not maintain a *permanent* home in New Jersey; **and**
2. You did maintain a *permanent* home outside of New Jersey; **and**
3. You did not spend more than 30 days in New Jersey.

Single	\$10,000
Married/CU partner, filing separate return	(from all sources)
Married/CU couple, filing joint return	\$20,000
Head of household	(from all sources)
Qualifying widow(er)/ surviving CU partner	

Part-Year Resident — File Form NJ-1040 as a part-year resident if:

You met the definition of resident for only part of the year.

NOTE: Both part-year resident (Form NJ-1040) and part-year nonresident (Form NJ-1040NR) returns may have to be filed when a part-year resident receives income from New Jersey sources during the period of nonresidence.

Single	\$10,000 from all sources
Married/CU partner, filing separate return	(for the entire year)
Married/CU couple, filing joint return	\$20,000 from all sources
Head of household	(for the entire year)
Qualifying widow(er)/ surviving CU partner	

Full-Year Resident — File Form NJ-1040 as a full-year resident if:

- ◆ New Jersey was your domicile for the entire year; **OR**
- ◆ New Jersey was not your domicile, but you maintained a *permanent** home in New Jersey for the entire year and you spent more than 183 days in New Jersey. (If you are a member of the Armed Forces stationed here and New Jersey is not your domicile, you are not a resident under this definition.)

Single	\$10,000
Married/CU partner, filing separate return	(from all sources)
Married/CU couple, filing joint return	\$20,000
Head of household	(from all sources)
Qualifying widow(er)/ surviving CU partner	

* A home (whether inside or outside of New Jersey) is not permanent if it is maintained only during a temporary or limited period for the accomplishment of a particular purpose. Likewise, a home used only for vacations is not a permanent home.

Other Filing Information

Married/Civil Union Couples and Filing Status. If both you and your spouse/civil union partner were nonresidents of New Jersey during the entire taxable year, and only one of you earned, received, or acquired income from New Jersey sources, the spouse/civil union partner who had income from New Jersey sources may file a separate New Jersey return even if a joint Federal return was filed. The spouse/civil union partner with income from New Jersey sources computes income and exemptions as if a Federal married, filing separate return had been filed. You have the option of filing a joint return, but remember, joint income would be reported in Column A of Form NJ-1040NR.

If one spouse/civil union partner was a nonresident and the other a resident of New Jersey during the entire taxable year and both had income from New Jersey sources, separate New Jersey returns may be filed (the nonresident files a nonresident return and the resident files a resident return). Each computes income and exemptions as if Federal married, filing separate returns had been filed. You have the option of filing a joint resident return, but remember, joint income would be taxed as if both were residents.

Domicile. A domicile is any place you regard as your permanent home—the place to which you intend to return after a period of absence (as on vacation abroad, business assignment, educational leave, etc.). A person has only one domicile, although he or she may have more than one place to live. Once established, your domicile continues 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.

A place of abode, whether inside or outside of New Jersey, is not permanent if it is maintained only during a temporary stay for the accomplishment of a particular purpose (e.g., temporary job assignment). If New Jersey is your domicile, you will be considered a resident for New Jersey

TAXPAYERS' BILL OF RIGHTS

The New Jersey Taxpayers' Bill of Rights simplifies tax administration and ensures that all taxpayers—individuals and businesses alike—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 may 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, request our publication ANJ-1, *New Jersey Taxpayers' Bill of Rights*.

tax purposes *unless* you meet all three conditions for nonresident status (see "Who Must File" on page 4). Likewise, if New Jersey is not your domicile, you will only be considered a New Jersey resident if you maintain a permanent home and spend more than 183 days here.

Pennsylvania Residents

Income From New Jersey. As a result of the Reciprocal Personal Income Tax Agreement between the Commonwealth of Pennsylvania and the State of 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 obtain a refund. To stop the withholding of New Jersey income tax, complete a New Jersey Certificate of Nonresidence (Form NJ-165) and give it to your employer. You may obtain Form NJ-165 by contacting the Division's Customer Service Center. Form NJ-165 is also available on the Division's Web site at www.state.nj.us/treasury/taxation/

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

Column A. Complete Column A, Lines 14 through 26, showing income from everywhere.

Column B. When Pennsylvania residents complete Column B, employee compensation from New Jersey sources should not be included on Line 14. For Pennsylvania residents Line 14, Column B, is zero, so enter "0."

Withholdings. If New Jersey income tax was withheld, enter the amount from your W-2(s) on Line 44.

Signed Statement. Pennsylvania residents employed in New Jersey who had New Jersey income tax erroneously withheld must enclose a signed statement declaring the following, "Under penalties of perjury, I affirm that I am a resident of the Commonwealth of Pennsylvania and that, pursuant to an agreement existing between the Commonwealth and the State of New Jersey, I claim exemption from payment of New Jersey gross income tax on compensation paid to me in the State

continued

of New Jersey. I understand that under the agreement between Pennsylvania and New Jersey this information is available to the Commonwealth of Pennsylvania.”

Guidelines for Part-Year Nonresidents

Filing Requirements. Any person who became a resident of New Jersey or moved out of this State during the year, and whose income from all sources for the entire year is greater than \$20,000 (\$10,000 if filing status is single or married/CU partner, filing separate return), must file a **resident** return and report that portion of the income received while a resident of New Jersey. A person who receives income from a New Jersey source while a nonresident, and whose income from all sources for the entire year exceeds \$20,000 (\$10,000 if filing status is single or married/CU partner, filing separate return), must file a New Jersey nonresident return, even though the income from New Jersey sources reported for the period of nonresidence was below these thresholds.

Part-year nonresidents must prorate all exemptions, deductions, and credits, as well as the pension and other retirement income exclusions, to reflect the period covered by each return.

If your income for the entire year from all sources was \$20,000 or less (\$10,000 if filing status is single or married/CU partner, filing separate return), no tax is due. You must enclose a copy of your Federal income tax return or a statement to that effect if you did not file a Federal return.

NOTE: If you derived any income while a resident of New Jersey, it may also be necessary to file a New Jersey resident return. Any withholdings should be allocated between the resident and nonresident returns. For more information, see Form NJ-1040, New Jersey resident return and instructions.

AVOIDING COMMON MISTAKES

Check the following items to avoid delays in processing returns and refunds.

- ✓ **Name, Address, and Social Security Number** should be checked for accuracy. Be sure your social security number appears on all documents submitted with your return. Also indicate your state of residency in the space provided.
- ✓ **Use correct form** for your tax situation. See the “Who Must File” chart on page 4.
- ✓ **Use only blue or black ink** when completing forms.
- ✓ **Read instructions** carefully before completing your return.
- ✓ **You may not report a loss on Form NJ-1040NR.**
- ✓ **Use “STATE WAGES” figure(s) from your W-2(s), NOT Federal wages figure(s).** If you received wages from sources outside New Jersey, this figure may need to be adjusted to reflect New Jersey tax law.
- ✓ **Complete** both Column A and Column B, Lines 14–26.
- ✓ **Locate the correct column** for your filing status in the Tax Table when calculating tax on Line 37.
- ✓ **Request a refund** by completing Line 54.
- ✓ **Enclose all necessary forms**, schedules, and other documents with your return. See page 32.
- ✓ **Check** your math.
- ✓ **Sign and date your return.** Both spouses/civil union partners must sign a joint return.
- ✓ **Keep a copy of your return** and all supporting documents or schedules.
- ✓ **Changes or mistakes** to your original return may be corrected by filing an amended return. See page 12.

Line 14 - Wages

Column A. Enter your wages from sources both inside and outside New Jersey for your period of nonresidence.

Column B. Enter your wages from New Jersey sources for your period of nonresidence (unless you were a Pennsylvania resident).

Other Income

Column A. Enter your interest, dividends, pensions, and all other income from sources both inside and outside New Jersey for your period of nonresidence. Partners and shareholders should request Tax Topic Bulletin GIT-9P, *Income From Partnerships*, or GIT-9S, *Income From S Corporations*, for instructions on reporting distributive share of partnership income and net pro rata share of S corporation income.

Column B. Enter only the income from New Jersey sources for your period of nonresidence. Part-year nonresident

partners and, in general, S corporation shareholders, must prorate the entity’s income based on the number of days in the entity’s fiscal year that you were a nonresident divided by 365 (366 for leap years).

Line 27a - Pension Exclusion. If you were a New Jersey nonresident for only part of the taxable year and had total income from all sources for the *entire year* of \$100,000 or less before subtracting any pension exclusion, you may qualify for a pension exclusion if you meet the other eligibility requirements. If you qualify, prorate the exclusion by the number of months you were a New Jersey nonresident. For this calculation 15 days or more is a month.

Column B. No entry is necessary.

Line 27b - Other Retirement Income Exclusion. If you (and/or your spouse/civil union partner if filing jointly) were 62 years of age or older on the last day of

Part-Year Nonresidents - continued

the tax year, you may qualify to exclude other income on Line 27b. There are two parts to the total exclusion: Part I, the unclaimed portion of your prorated pension exclusion, and Part II, a special exclusion for taxpayers who are unable to receive Social Security or Railroad Retirement benefits. **Do not complete Worksheet D** on page 25 to calculate the total exclusion amount you are eligible to claim. Instead, calculate your total exclusion as follows:

Part I. Total the earned income (wages, net profits from business, partnership income, and S corporation income) you received from all sources for the *entire year*. If your earned income for the entire year was \$3,000 or less and you did not use your entire *prorated* pension exclusion at Line 27a, you may be able to use the unclaimed pension exclusion at Line 27b provided total income from all sources for the entire year before subtracting any pension exclusion was \$100,000 or less.

Part II. If you are unable to receive Social Security or Railroad Retirement benefits, but would have been eligible for benefits had you fully participated in either program, you may also be eligible for an additional exclusion, whether or not you used all of your *prorated* pension exclusion at Line 27a.

For more information, request Tax Topic Bulletin GIT-6, *Part-Year Residents*.

Line 30 - Total Exemption Amount. Your total exemptions must be prorated based upon the number of months you were a New Jersey nonresident. For this calculation 15 days or more is a month.

$$\frac{\text{Total Exemptions}}{12} \times \text{Mos. NJ Nonresident} = \text{Line 30}$$

See the instructions for Line 30 on page 27 to calculate the "total exemption" amount to be prorated.


Lines 31, 32, 33, and 34 - Deductions. You may deduct medical expenses, qualified Archer medical savings account (MSA) contributions, health insurance costs of the self-employed, alimony and separate maintenance payments, and

qualified conservation contributions based on the actual amounts paid for the period of time you were a nonresident of New Jersey. Complete Worksheet E for medical expenses. See page 27. In addition, eligible taxpayers may qualify for a prorated Health Enterprise Zone (HEZ) deduction.

Part III - Allocation of Wage and Salary Income Earned Partly Inside and Outside New Jersey. If you must complete Part III, use the total number of days for your *period of nonresidence*. For more information on part-year nonresidents, request Tax Topic Bulletin GIT-6, *Part-Year Residents*.


Guidelines for Military Personnel

Residents. A member of the Armed Forces whose home of record (domicile) is New Jersey when entering the service remains a resident of New Jersey for income tax purposes, and must file a resident return even if assigned to duty in another state or country, unless he or she qualifies for nonresident status (see chart on page 4). If you are a New Jersey resident, you are subject to tax on all your income, including your military pay, regardless of where it is earned, unless the income is specifically exempt from tax under New Jersey law. Mustering-out payments, subsistence and housing allowances are exempt.

TAX TIP  Military pensions are exempt from New Jersey gross income tax, regardless of age or disability status. See instructions for Line 21 on page 20.

A member of the Armed Forces whose home of record is New Jersey and who is stationed outside the State (whether living in barracks, billets, apartment, or house) and does not intend to remain outside New Jersey, continues to be a resident and must file a resident return and report all taxable income. However, if a serviceperson pays for and maintains facilities such as an apartment or a home outside of New Jersey, either by out-of-pocket payments or forfeiture of quarters allowance,

such facilities will constitute a *permanent* home outside of New Jersey. In this case, the serviceperson is not considered a New Jersey resident for tax purposes.

TAX TIP  **Nonresidents.** A member of the Armed Forces whose home of record (domicile) is outside of New Jersey does not become a New Jersey resident when assigned to duty in this State. A nonresident serviceperson's military pay is not subject to New Jersey income tax. As a result, nonresident servicepersons should not report their military pay on the wages line in *either* Column A (Amount of gross income everywhere) or Column B (Amount from New Jersey sources) on Form NJ-1040NR. Mustering-out payments, subsistence and housing allowances are also exempt.

A nonresident serviceperson is not required to file a New Jersey income tax return unless he or she has received income from New Jersey sources other than military pay. A nonresident serviceperson who has income from New Jersey sources such as a civilian job in off-duty hours, income or gain from property located in New Jersey, or income from a business, trade, or profession carried on in this State must file a New Jersey nonresident return, Form NJ-1040NR.

If your permanent home (domicile) was New Jersey when you entered the military, but you have changed your state of domicile or you satisfy the conditions for nonresident status (see chart on page 4), then your military pay is not subject to New Jersey income tax. File Form DD-2058-1 or DD-2058-2 with your finance officer to stop future withholding of New Jersey income tax. If New Jersey income tax was erroneously withheld from your military pay, you must file a nonresident return (Form NJ-1040NR) to obtain a refund of the tax withheld.

Spouses/Civil Union Partners of Military Personnel. Spouses/civil union partners (of military personnel) who were not domiciled in New Jersey when they married the military spouse or entered

Military Personnel - continued

into the civil union are not considered residents of New Jersey if:

- ♦ The principal reason for moving to this State was the transfer of the military spouse/civil union partner; and
- ♦ It is their intention to leave New Jersey when the military spouse/civil union partner is transferred or leaves the service.

New Jersey law requires that a married couple's filing status for New Jersey gross income tax purposes be the same as for Federal income tax purposes, unless they are a civil union couple. A married couple filing a joint Federal return must file a joint return in New Jersey. However, if both are nonresidents and only one had income from New Jersey, that spouse/civil union partner may file a separate New Jersey return. Another exception to this rule is when one spouse/civil union partner is a New Jersey resident and the other is a nonresident for the entire year. In this case, the resident may file a separate return unless both agree to file jointly as residents. If a joint resident return is filed, their joint income will be taxed as if both were residents.

Extensions. Special rules apply to members of the Armed Forces of the United States and civilians providing support to the Armed Forces. See "Military Extensions" below.

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 taxable year the death occurred, nor for any earlier years served in the zone or area.

For more information on military personnel, request Tax Topic Bulletin GIT-7, *Military Personnel*.

When to File

In general, your New Jersey income tax return is due when your Federal income tax return is due. For calendar year filers, the 2008 New Jersey income tax return is due by April 15, 2009. Fiscal year filers must file their New Jersey income tax


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 to be filed on time. Tax returns postmarked after the due date are considered to be filed late. When a return is postmarked after the due date, the filing date for that return is the date the return was received by the Division, not the postmark date of the return. Interest on unpaid liabilities is assessed from the due date of the return.

Extension of Time to File

An extension of time is granted only to file your New Jersey income tax return. There is no extension of time to pay tax due. **Penalties and interest are imposed whenever tax is paid after the original due date.**

Six-Month Extension

TAX TIP  You may receive a six-month extension of time to file your New Jersey nonresident income tax return if at least 80% of the tax liability computed on your Form NJ-1040NR when filed is paid in the form of withholdings, estimated, or other payments by the original due date, **and**

1. **Federal extension filed.** A copy of your Federal Application for Automatic Extension is enclosed with your final return and the box at the top of the NJ-1040NR is checked (if the extension application was filed by phone or online, your confirmation number is entered in the space provided at the top of Form NJ-1040NR); **or**
2. **No Federal extension filed.** You file a request for a six-month extension on Form NJ-630, Application for Extension of Time to File New Jersey Gross Income Tax Return, by the original due date of the return.

NOTE: If a Federal extension is filed, Form NJ-630 must still be filed by the original due date if you are required to make a payment to satisfy the 80% requirement.

Civil Union Couples. Civil union partners filing a joint return must either provide copies of the Federal extension application (or confirmation number) for both partners, or they must file Form NJ-630.

Taxpayers who file Form NJ-630 will not receive an approved copy. We will notify you only if your request is denied, but not until after your return is actually filed.

If you fail to satisfy the requirements outlined for extension, or you fail to file your return by the extended due date, your extension will be denied and penalties and interest will be imposed from the original due date of the return. See "Penalties, Interest, and Collection Fees" on page 11.

Military Extensions

Special rules apply to members of the Armed Forces of the United States and civilians providing support to the Armed Forces.

A person on active duty with the Armed Forces of the United States who may not be able to file timely because of distance, injury, or hospitalization as a result of this service, will automatically receive a six-month extension by enclosing an explanation with the return when filed.

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 which 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. Enclose a statement with your return to explain the reason for the extension.

In addition, if you are hospitalized outside of the State of 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.

Extension of Time to File - continued

Qualifying military and support personnel, as defined on page 8, are granted an extension of time for paying tax for the period of combat service or hospitalization, plus 180 days.

Enclose a statement of explanation with your return when you file. No interest or penalties will be assessed during a valid extension for service in a combat zone or qualified hazardous duty area. This extension is also granted to a taxpayer's spouse/civil union partner who files a joint return.

How to Pay

The balance of tax due must be paid in full by the original due date of the return. If you owe less than \$1, no payment is required. You may make your payment by check or money order, electronic check (e-check), or credit card.

Check or Money Order. You will find a payment voucher (Form NJ-1040NR-V) at the front of this booklet. If you owe tax and are sending the payment with your 2008 return, enter the amount of tax due in the boxes on the payment voucher. Do not make changes to any information preprinted on the payment voucher. Instead, make any necessary changes on the NJ-1040NR. For information about mailing forms, see "Where to Send Your Return" on page 10.

Make check or money order payable to: **State of New Jersey – TGI.** Write your social security number on the check or money order. Use social security numbers of both husband and wife/civil union partners for a joint return. Send your payment for the balance due with the payment voucher in the same envelope with your tax return.

If you are paying a balance due for the 2008 tax year and are making the first installment of estimated tax for 2009, please use separate checks or money orders for each payment. Send your 2009 estimated tax payment with an NJ-1040-ES voucher to the address on that payment voucher.

Do not include the estimated tax payment with your 2008 income tax return.

Electronic Check (e-check). You may be able to pay your 2008 New Jersey income taxes or make a payment of estimated tax for 2009 by e-check. This option is available on the Division's Web site (www.state.nj.us/treasury/taxation/).

Taxpayers who do not have Internet access can make a payment by e-check by contacting the Division's Customer Service Center at 609-292-6400. Do not send in the payment voucher if you pay your taxes by e-check.

When using e-check on the Web, you will need your social security number and date of birth to make a payment. Be sure the social security number you enter matches the first social security number shown on the form for which you are making the payment, and the date of birth you enter is the date of birth for that person.

NOTE:

- (1) If you do not enter your social security number and date of birth properly, you will not be able to pay by e-check.
- (2) If you are filing a New Jersey return for the first time, or your filing status is different than the filing status on your 2007 return, you may not be able to pay by e-check.

Credit Card. You may pay your 2008 New Jersey income taxes or make a payment of estimated tax for 2009

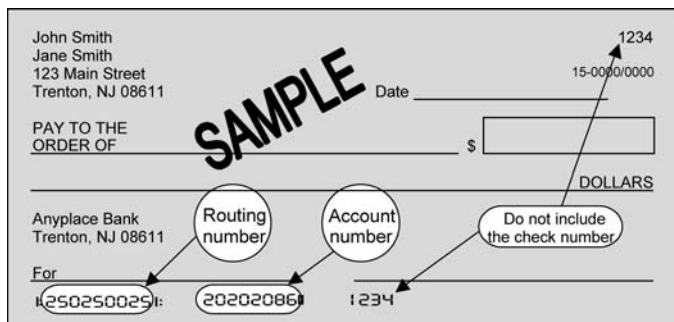
Transaction Amount	Convenience Fee	Total Amount
\$ 100.00	\$ 2.49	\$ 102.49
200.00	4.98	204.98
400.00	9.96	409.96
600.00	14.94	614.94
1,000.00	24.90	1,024.90
1,400.00	34.86	1,434.86
2,000.00	49.80	2,049.80
2,700.00	67.23	2,767.23
3,500.00	87.15	3,587.15
4,400.00	109.56	4,509.56
5,400.00	134.46	5,534.46
6,400.00	159.36	6,559.36
7,400.00	184.26	7,584.26
8,700.00	216.63	8,916.63
10,400.00	258.96	10,658.96
13,000.00	323.70	13,323.70
17,400.00	433.26	17,833.26
21,000.00	522.90	21,522.90
28,000.00	697.20	28,697.20
36,000.00	896.40	36,896.40
45,000.00	1,120.50	46,120.50
55,000.00	1,369.50	56,369.50
66,000.00	1,643.40	67,643.40
77,000.00	1,917.30	78,917.30
88,000.00	2,191.20	90,191.20

NOTE: Fees are subject to change.
For payments above \$100,000, please contact Official Payments Corp. at 1-877-754-4420

by credit card. Pay by phone (1-800-2PAYTAX, toll-free) or online (www.state.nj.us/treasury/taxation/), and use a Visa, American Express, MasterCard, or Discover credit card. You may be asked to enter a jurisdiction code to make your payment. The code for New Jersey personal income tax is 4000. Do not send in the payment voucher if you pay your taxes by credit card.

There is a convenience fee of 2.49% paid directly to Official Payments Corporation based on the amount of your tax payment. See Sample Convenience Fees. A \$1 convenience fee will be charged for all tax payments of \$40 or less.

Time Limit for Assessing Additional Taxes. The Division of Taxation has three years from the date you filed your income tax return or the original due date of the return, whichever is later, to send you a



bill for additional taxes you owe. There is no time limit if you did not file your tax return, or if you filed a false or fraudulent return with the intent to evade tax. The time limit may be extended if:

- ◆ You amended or the IRS adjusted your Federal taxable income;
- ◆ You amended your New Jersey taxable income;
- ◆ You entered into a written agreement with the Division extending the time to make an assessment;
- ◆ You omit more than 25% of your gross income on your New Jersey income tax return; or
- ◆ An erroneous refund is made as a result of fraud or misrepresentation by you.

Where to Send Your Return

Your packet contains a large envelope. Use the large envelope to mail your NJ-1040NR along with related enclosures, payment voucher, and check or money order for any tax due.

Mail Your Return to:

STATE OF NEW JERSEY
DIVISION OF TAXATION
REVENUE PROCESSING CENTER
PO BOX 244
TRENTON NJ 08646-0244

Refunds

A return must be filed to claim a refund for overpayment of tax. If the refund is \$1 or less, you must enclose a statement specifically requesting it.

Time Period for Refunds. You have three years from the date the return was filed or two years from the time tax was paid, whichever was later, to claim a refund. If you and the Division agree in writing to extend the period of assessment, the period for filing a refund claim will also be extended.

Interest Paid on Refunds. If the Division takes more than six months to send you your income tax refund, you have a right to receive interest on that refund. Interest at the prime rate, compounded annually, will be paid from the *later* of:

- ◆ the date the refund claim was filed;
- ◆ the date the tax was paid; or
- ◆ the due date of the return.

No interest will be paid when an overpayment is credited to the next year's tax liability.

New Jersey law requires that any money owed to the State of New Jersey, any of its agencies, the Internal Revenue Service, or another claimant state or city that has a personal income tax set-off agreement with New Jersey be deducted from your refund or credit before it is issued. These debts include, among other things, money owed for past due taxes, child support due under a court order, school loans, hospital bills, and IRS levies. If the Division applies your refund or credit to any of these debts, you will be notified by mail.

Deceased Taxpayers

If a person received income in 2008 but died before filing a return, the New Jersey income tax return should be filed by the surviving spouse/civil union partner, executor, or administrator. 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. Print "Deceased" and the date of death above the decedent's name. **Do not** prorate deductions or exemptions unless the decedent was a part-year nonresident.

The due date for filing is the same as for Federal purposes. In the area where you sign the return write "Filing as Surviving Spouse" or "Filing as Surviving Civil Union Partner," if appropriate. A personal representative filing the return must sign in his or her official capacity. Any refund check will be issued to the decedent's surviving spouse/civil union partner or estate.

Income in Respect of a Decedent. If you had the right to receive income that the deceased person would have received had he or she lived, and the income was not included on the decedent's final return, you must report the income on your own return when you receive it. The income

or gain is included on Line 25, as "Other" income.

Estates and Trusts

Filing Requirements for Estates and Trusts. The fiduciary of an estate or trust may be required to file a New Jersey gross income tax return for that estate or trust. The return for an estate or trust must be filed on a New Jersey Fiduciary Return, Form NJ-1041. The fiduciary must also provide each beneficiary with a New Jersey Schedule NJK-1 which shows the beneficiary's share of the estate or trust income actually distributed or required to be distributed during the taxable year.

Revocable grantor trusts are required to file a New Jersey Fiduciary Return, Form NJ-1041, where there is sufficient nexus with this State and the statutory filing requirement is met. For further information, see the Fiduciary Return, Form NJ-1041, instructions.

Filing Requirements for Beneficiaries.

The net income earned by an estate or trust does not retain its character, i.e., interest, partnership income; rather it is a specified income category – "Net Gains or Income Derived Through Estates or Trusts." You must report as net income from estates or trusts the Total Distribution and New Jersey Source Income reported on your Schedule NJK-1, Form NJ-1041 and include it on Line 25, Other Income. If a Schedule NJK-1 was not received, the interest, dividends, capital gains, business or partnership income, etc. listed on your Federal K-1 must be adjusted to reflect New Jersey tax law and then netted together before inclusion on the "Other" income line. Enclose a copy of your NJK-1 or Federal K-1 with your return.


If the income from a grantor trust is reportable by or taxable to the grantor for Federal income tax purposes, it is also taxable to the grantor for New Jersey gross income tax purposes. See instructions for Line 25 for reporting requirements.

Partnerships

A partnership is not subject to gross income tax. Individual partners are subject to tax on the income they earned from the partnership under the Federal Internal Revenue Code and the New Jersey Gross Income Tax Act. See page 23 for information on reporting income from a partnership. Every partnership having a New Jersey resident partner or income from New Jersey sources must file New Jersey Form NJ-1065 with the New Jersey Division of Taxation by the 15th day of the fourth month following the close of the partnership's taxable year. For more information on partnership filing, request Form NJ-1065 and instructions.

Estimated Tax

Estimated tax means the amount which you estimate to be your income tax for the taxable year after subtracting withholdings and other credits.

TAX TIP  You are required to make estimated tax payments using Form NJ-1040-ES when your estimated tax exceeds \$400. Instructions for computing the estimated tax and making the payments are included with the form. Review the amount of your New Jersey gross income tax on your expected gross income (after deductions and credits) to determine if you need to make estimated tax payments for 2009.

To avoid having to make estimated tax payments, you may ask your employer to withhold an additional amount from your wages by completing Form NJ-W4. Failure to file a Declaration of Estimated Tax or to pay all or part of an underpayment *will result in interest charges* on the underpayment.

Underpayment of Estimated Tax. If you failed to make all of the required estimated tax payments as described above, you should request Form NJ-2210, Underpayment of Estimated Tax by Individuals, Estates or Trusts, and instructions. Complete Form NJ-2210 to determine if interest is due and if so, calculate the amount. Enter on Line 42 the amount of interest

due from line 19, Form NJ-2210. Be sure to check the box at Line 42 and enclose Form NJ-2210 with your return.

Penalties, Interest, and Collection Fees

Penalty and interest should be included with the payment of any tax due.

Late Filing Penalty

5% per month (or fraction of a month) up to a maximum of 25% of the outstanding tax liability when a return is filed after the due date or extended due date. A penalty of \$100 for each month the return is late may also be imposed.

Late Payment Penalty

5% of the outstanding tax balance may be imposed.

Interest

3% above the prime rate for every month or fraction of a month the tax is unpaid, compounded annually. At the end of each calendar year, any tax, penalties, and interest remaining due (unpaid) will become part of the balance on which interest is charged.

Collection Fees

In addition, if your tax bill is sent to our collection agency, a referral cost recovery fee of 10% 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.

Rounding Off to Whole Dollars

When completing your return and any accompanying schedules, you may show the money items in whole dollars. If you have to add two or more items to figure the total to enter on a line, include cents when adding the items and round off only the total. When entering the rounded total on the line, you may eliminate any amount under 50 cents and increase any amount 50 cents or more to the next higher dollar. If you do round off, do so for all amounts. When rounding, enter zeros in the space provided for cents.

Keeping Tax Records

Keep copies of your tax returns and the supporting documentation of income, age and/or disability, deductions, and credits 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.

Federal/State Tax Agreement

The New Jersey 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.

Signatures

Sign and date your return in blue or black ink. Both husband and wife/civil union partners must sign a joint return. The signature(s) on the form you file must be original; photocopied signatures are not acceptable. A return without the proper signatures cannot be processed and will be returned to you. This causes unnecessary processing delays and may result in penalties for late filing.

Preparer Authorization. Because of the strict provisions of confidentiality, Division of Taxation personnel may not discuss your return or enclosures with anyone other than you without your written authorization. If, for any reason, you want a Division of Taxation representative to discuss your tax return with the individual who signed your return as your "Paid Tax Preparer," we must have your permission to do so. To authorize the Division of Taxation to discuss your return and enclosures with your "Paid Tax Preparer," check the box above the preparer's signature line.

Tax Preparers. Anyone who prepares a return for a fee must sign the return as a "Paid Preparer" and enter his or her 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.

NOTE: Any tax preparer who prepared 25 or more New Jersey gross income tax resident returns in 2007 must use electronic methods to file all 2008 New Jersey resident income tax returns. A tax preparer is liable for a penalty of \$50 for each return he or she fails to file electronically when required to do so.

Fraudulent Return

Any person who deliberately fails to file a return, files a fraudulent return, or attempts to evade the tax in any manner may be liable for a penalty up to \$7,500 or imprisonment for a term between three and five years or both.

Amended Returns

If you received an additional tax statement (W-2 or 1099) after your return was filed, or you discovered that you made any error or omission on your return, file an amended tax return by completing a new NJ-1040NR and writing **AMENDED** across the top. Do not use Form NJ-1040X to amend a nonresident return.

Changes in Your Federal Income Tax.

If you receive a notice from the Internal Revenue Service that they changed your reported income, and that change altered your New Jersey taxable income, you must notify the Division of the change in writing within 90 days. File an amended tax return and pay any additional tax due. If you file an amended Federal return which changes your New Jersey taxable income, you must file an amended New Jersey return within 90 days.

Privacy Act Notification

The Federal Privacy Act of 1974 requires an agency requesting information from individuals to inform them why the request is being made and how the information is being used.

Your social security number is used primarily to account for and give credit for tax payments. The Division of Taxation also uses social security numbers in the administration and enforcement of all tax laws for which it is responsible.

Accounting Method

Use the same accounting method for New Jersey gross 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 income tax purposes.

Name and Address

Place the peel-off label from the front of this booklet in the name and address section at the top of the return. **Do not use the label if any of the information is incorrect.** If your label contains inaccurate information or you do not have a label, print or type your name (last name first), complete address, and zip code in the spaces provided. Also include your spouse's/civil union partner's name if filing jointly. Your refund and next year's form will be sent to the address you provide. If your legal residence and the address on the return differ, enclose a statement of explanation to avoid a delay in processing.

Social Security Number

Your social security number(s) is not printed on your name and address label. **You must enter your social security number(s)** in the space provided on the return. If your filing status is married/CU couple, filing joint return, remember to report both filers' numbers in the order in which the names are listed on the return.

If you (or your spouse/civil union partner) do not have a social security number, file Form SS-5 with the Social Security Administration to apply for one. Taxpayers who are not eligible for a social security number must file Form W-7 with the Internal Revenue Service to obtain an individual taxpayer identification number (ITIN). Enter on Form NJ-1040NR the same number (social security number or ITIN) that you entered on your Federal

income tax return. If you (or your spouse/civil union partner) applied for but have not received an ITIN by the return due date, enclose a copy of your Federal Form W-7 application with your New Jersey income tax return.

NOTE: A copy of Form W-7 (or W-7A) cannot be used in place of a valid social security number, ITIN, or ATIN for a dependent when completing Line 13, Dependents' Information.

State of Residency


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

NJ Residency Status

If you were a New Jersey resident for any part of the taxable year, list the month, day, and year your residency began and the month, day, and year it ended.

Filing Status (Lines 1-5)

In general, you must use the same filing status on your New Jersey return as you do for Federal income tax purposes, unless you are a partner in a civil union. Indicate the appropriate filing status. Check only one box.

TAX TIP  Partners in a civil union recognized under New Jersey law **must file** their New Jersey income tax returns using the same filing statuses accorded spouses under New Jersey Gross Income Tax Law. Civil union partners may not use the filing status single. Any reference in this booklet to a spouse also refers to a partner in a civil union (CU) recognized under New Jersey law. More information on civil unions, including legally sanctioned same-sex relationships established outside New Jersey, can be found on the Division's Web site (www.state.nj.us/treasury/taxation/).

Single. Your filing status is single if you are unmarried or not a partner in a civil union on the last day of the tax year, and you do not qualify for head of household or qualifying widow(er)/surviving civil union partner status on page 13.

Filing Status (Lines 1–5) - continued

Married/Civil Union Couples. If both you and your spouse/civil union partner were nonresidents of New Jersey during the entire taxable year, and only one of you earned, received, or acquired income from New Jersey sources, the spouse/civil union partner who had income from New Jersey sources may file a separate New Jersey return even if a joint Federal return was filed. The spouse/civil union partner with income from New Jersey sources computes income and exemptions as if a Federal married, filing separate return had been filed. You have the option of filing a joint return, but remember, joint income would be reported in Column A of Form NJ-1040NR.

If one spouse/civil union partner was a nonresident and the other a resident of New Jersey during the entire taxable year and both had income from New Jersey sources, separate New Jersey returns may be filed (the nonresident files a nonresident return and the resident files a resident return). Each computes income and exemptions as if Federal married, filing separate returns had been filed. You have the option of filing a joint resident return, but remember, joint income would be taxed as if both were residents.

If you are filing separately, be sure to enter the name and social security number of your spouse/civil union partner in the space provided under Line 3.

NOTE: You may file jointly or separately only if you were married or a partner in a civil union on the last day of the tax year.

Head of Household. If you meet the requirements to file as head of household for Federal income tax purposes, you may file as head of household for New Jersey. Certain married individuals/civil union partners living apart may file as head of household for New Jersey if they meet the requirements to file as head of household for Federal purposes.

Qualifying Widow(er)/Surviving CU Partner. If your spouse/civil union partner died during the year, you may file a joint return for the two of you provided you did not remarry or enter into a new

civil union before the end of the year. You may be eligible to use the filing status “qualifying widow(er)/surviving CU partner” for each of the *two tax years after the year in which your spouse/civil union partner died* if you pay more than one-half of the cost of keeping up a home for yourself and at least one child, stepchild, adopted child, or foster child who qualifies as your dependent.

Domestic Partners. If you were a member of a domestic partnership registered in New Jersey, you are not considered to be married or in a civil union. Do not use either the joint or separate filing statuses at Lines 2 and 3.

For more information on filing status, request Tax Topic Bulletin GIT-4, *Filing Status*.

Exemptions - Personal

Line 6 - Regular Exemptions

As a taxpayer you may claim a personal exemption for yourself, even if you are a minor who is claimed as a dependent on your parents’ return. For your convenience, “Yourself” is already checked. If you are married or in a civil union and filing a joint return, check the spouse/CU partner box as well.

If you were a member of a domestic partnership that was registered in New Jersey on the last day of the tax year, you may claim an exemption for your domestic partner **only if he or she does not file a New Jersey income tax return.** *You must enclose a copy of your New Jersey Certificate of Domestic Partnership the first time you claim the exemption, and you may be asked to provide additional information.* If you are claiming this exemption, check the domestic partner box.

Add the number of boxes checked and enter the result on Line 6.

Line 7 - Age 65 or Older

If you were 65 years of age or older on the last day of the tax year, you are eligible for an additional exemption. If you are filing a joint return, an additional

exemption is also available if your spouse/civil union partner was 65 years of age or older on the last day of the tax year. This exemption is not available for a domestic partner or for your dependents. *You must enclose proof of age such as a copy of a birth certificate, driver’s license, or church records with your return the first time you claim the exemption(s).* Check the appropriate box(es). Add the number of boxes checked and enter the result on Line 7.

Line 8 - Blind or Disabled

If you were blind or disabled on the last day of the tax year, you are eligible for an additional exemption. If you are filing a joint return, an additional exemption is also available if your spouse/civil union partner was blind or disabled on the last day of the tax year. This exemption is not available for a domestic partner or for your dependents. “Disabled” means total and permanent inability to engage in any substantial gainful activity because of any physical or mental impairment, including blindness. *You must enclose a copy of the doctor’s certificate or other medical records with your return the first time you claim the exemption(s).* This information need not be submitted each year providing there is no change in your condition. Check the appropriate box(es). Add the number of boxes checked and enter the result on Line 8.

Exemptions - Dependency

Line 9 - Dependent Children

You may claim an exemption for each dependent child who qualifies as your dependent for Federal income tax purposes. Enter the number of your dependent children on Line 9.

Line 10 - Other Dependents

You may claim an exemption for each other dependent who qualifies as your dependent for Federal income tax purposes. Enter the number of your other dependents on Line 10.

Line 11 - Dependents Attending Colleges

You may claim an additional exemption for each dependent claimed on Line 9 or 10 who is under age 22, a full-time student at an accredited college or post-secondary institution, and for whom you paid one-half or more of the tuition and maintenance costs. 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. **This exemption is not available to you or your spouse/civil union partner or your domestic partner.**

Requirements

- ◆ Student must be **under 22 years of age** for the entire tax year.
- ◆ Student must attend full-time. "Full-time" is determined by the institution.
- ◆ Student must spend at least some part of each of five calendar months of the tax year at school.
- ◆ The educational institution must maintain a regular faculty and curriculum and have a body of students in attendance.

Enter the number of exemptions for your qualified dependents attending colleges on Line 11.

Line 12 - Totals

Add Lines 6, 7, 8, and 11 and enter the total on Line 12a. Add Lines 9 and 10 and enter that total on Line 12b.

Line 13 - Dependents' Information

TAX TIP



You must enter on Line 13 the full name, social security number, and year of birth for each dependent child or other dependent claimed on Lines 9 and/or 10. If you have more than four dependents, enter the required information for the first four dependents on Lines 13a - d and enclose a statement with the return listing the information for the *additional* dependents.

The dependents you list must be the same persons who qualify as your dependent children or other dependents for Federal income tax purposes. 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 claimed on Lines 9 and/or 10, the exemption will be disallowed.

To obtain an ATIN, file Form W-7A, Application for Taxpayer Identification Number for Pending U.S. Adoptions, with the Internal Revenue Service. See page 12 for information on obtaining a social security number or ITIN.

Gubernatorial Elections Fund

The Gubernatorial Elections Fund, financed by taxpayer designated \$1 contributions, provides partial public financing to qualified candidates for the office of Governor of New Jersey. With its contribution and expenditure limits, the Gubernatorial Public Financing Program has since 1977 assisted 63 candidates to conduct their campaigns free from the improper influence of excessive campaign contributions. Operation of the program has also permitted candidates of limited financial means to run for election to the State's highest office. As a condition of their receipt of public financing, candidates must agree to participate in two debates which provide the public with an opportunity to hear the views of each candidate. 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 write to:

NJ ELECTION LAW ENFORCEMENT COMMISSION
PO BOX 185
TRENTON NJ 08625-0185

Lists of contributors to gubernatorial candidates and copies of reports filed by gubernatorial candidates may be viewed on the Election Law Enforcement Commission Web site at: www.elec.state.nj.us

Participation in the \$1 income tax check-off protects the continuity and integrity of the Gubernatorial Elections Fund by providing that funds will be reserved for future gubernatorial elections thereby deterring the use of needed funding for other purposes. If you want to designate \$1 to go to help candidates for governor pay campaign expenses, check the "Yes" box in the Gubernatorial Elections Fund section of the return. If you are filing a joint return, your spouse/civil union partner may also designate \$1 to this fund by checking "Yes." **Checking the "Yes" box will not in any way increase your tax liability or reduce your refund.**

Income (Lines 14–26)

Enter on Lines 14 through 26 the amount of gross income received while a nonresident of New Jersey during the taxable year for each of the various categories of income.

In Column A, report your gross income from all sources (both inside and outside New Jersey). **These figures cannot be copied from the figures reported on the Federal return.** *Reportable income* means income that would be taxable if you were a New Jersey resident. Married/civil union couples filing a joint return must report the income of both spouses/civil union partners in Column A, even if only one had income from New Jersey.

In Column B, enter the income that comes from New Jersey sources. For every entry in Column A, there should be an entry on the corresponding 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 from New Jersey sources.

Income of a Nonresident Subject to Tax. Some examples of income taxable to a nonresident include:

1. Wages, salaries, tips, fees, commissions, bonuses, and other payments received, whether in cash or in property, for services performed in New Jersey;

Gross Income includes the following:

- ♦ Wages and other compensation
- ♦ Interest and dividends
- ♦ Earnings on nonqualified withdrawals from qualified state tuition program accounts, including the New Jersey Better Educational Savings Trust Program (NJBEST) 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
- ♦ 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 24)
- ♦ Value of residence provided by employer
- ♦ Fees for services rendered, including jury duty

New Jersey gross income also **includes** the following which 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 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

2. Profits and other income from a business, trade, profession, or partnership conducted in New Jersey;
3. Rents or royalties from real and tangible personal property located in New Jersey or from other business activities in New Jersey;
4. Gains from the sale of your principal residence or other real estate located in New Jersey;
5. Gambling winnings from New Jersey sources (other than the New Jersey Lottery) such as winnings from a casino or racetrack located in New Jersey;
6. Income of a New Jersey S corporation allocated to New Jersey.

Income or losses which a nonresident taxpayer receives from a business entity (i.e., sole proprietorship, partnership, LLP, or LLC) located in New Jersey will not be deemed to be derived from New

Jersey sources 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.

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

TAX TIP

Important! A net loss in any category of income cannot be reported as such on Form NJ-1040NR. A loss within one category of income may be applied against other income within the same category. However, a net loss in one category of income cannot be applied against income or gains in another. In case of a net loss in any category, enter "0" for that category. No carryback or carryover of losses is permitted under New Jersey law.

Line 14 - Wages, Salaries, Tips, etc.**COLUMN A**

Enter the total amount you received during the taxable year from wages, salaries, tips, fees, commissions, bonuses, and other payments received for services performed as an employee. Include all payments you received whether in cash, benefits, or property.

Enter the total of State wages, salaries, tips, etc. from **all** employment both inside and outside New Jersey. **Be sure to take the figure(s) from the "State wages" box on your W-2(s).** See sample W-2 on page 17. All W-2(s) must be enclosed with your tax return.

NOTE: The "State wages" figure on W-2(s) you received from employment outside New Jersey may need to be adjusted to reflect New Jersey tax law.

Nonresident servicepersons, see page 7.

Pension and annuity income or early retirement benefits should not be included on this line but should be reported on Line 21.

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

Meals and/or Lodging. You may exclude from the amount reported on Line 14 meals and/or lodging reported as wages on your W-2 provided that:

1. The meals and/or lodging were furnished on the business premises of your employer; and
2. The meals and/or lodging were furnished 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 have met these conditions.

If the statement is not enclosed, your wages will be adjusted to represent the full amount shown on your W-2.

Food and maintenance payments made to New Jersey State Police officers as part of their union contract **cannot** be excluded from gross income. These payments do not meet the criteria on page 15.

Employee Business Expenses.

Employee business expenses are **not** deductible for New Jersey gross income tax purposes. However, you may exclude from the amount reported on Line 14 reimbursements for employee business expenses reported as wages on your W-2 provided that:

1. The expenses for which you are reimbursed are 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 receive excludable reimbursements for employee business expenses which are included in your wages on your W-2, enclose a statement explaining the amount you are excluding and your reasons for excluding this amount. Also enclose a copy of your Federal Form 2106.

Commuter Transportation Benefits.

Certain amounts you receive from your employer up to \$1,440 for using alternative means of commuting (such as public transportation, carpools, vanpools, etc.) may be excluded from your New Jersey gross income. Commuter transportation benefits may not be excluded from gross income unless your employer provides those benefits *in addition* to your regular compensation.

If the commuter transportation benefits you receive exceed the maximum excludable amount, the excess amount is taxable and is included in your gross income.

Your W-2 form will show both the taxable and nontaxable benefit amounts. The taxable benefits are included in the "State

Exempt Income

*The following income is not taxable to residents or nonresidents. These items should **not** appear anywhere on your nonresident return (Column A or Column B).*

- ◆ 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
- ◆ Unemployment Compensation
- ◆ Interest and capital gains from: (a) Obligations of the State of New Jersey or any of its political subdivisions; **or** (b) Direct Federal obligations exempt under law, such as U.S. Savings Bonds and Treasury Bills, Notes, and Bonds
- ◆ Earnings on qualified withdrawals from qualified state tuition program accounts, including the New Jersey Better Educational Savings Trust Program (NJBEST) accounts
- ◆ 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"
- ◆ Employer and employee contributions to 401(k) Salary Reduction Plans (but **not** Federal Thrift Savings Funds)
- ◆ Some benefits received from certain employer-provided cafeteria plans (but not salary reduction or premium conversion plans). Request Division Technical Bulletin TB-39
- ◆ 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)
- ◆ Federal economic stimulus payments to individuals under the Economic Stimulus Act of 2008
- ◆ 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

wages" figure on your W-2, while the nontaxable benefits are not.

An employee who receives money towards commuter transportation benefits must provide his/her employer with suitable proof (receipts, ticket stubs, etc.) to show that the employer-provided money was used for an alternative means of commuting.

Federal Statutory Employees. If you are considered a "statutory employee" for Federal income tax purposes, you may not 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 gross income tax purposes. Business expenses may only be deducted from the business income of a self-employed individual. See the instructions for Line 17 (Net Profits From Business).

Moving Expenses. Moving expenses are **not** deductible for New Jersey gross income tax purposes. However, you may exclude from the amount reported on Line 14 reimbursements for the following moving expenses if the Federal requirements to claim moving expenses were met and the expenses were included in wages on your W-2.

continued

Line 14 - Wages, Salaries, Tips, etc. - continued

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

Reimbursements for any other moving expenses may **not** be excluded from income.

If you receive excludable reimbursements for moving expenses which are included in your wages on your W-2, enclose a statement explaining the amount you are excluding and your reasons for excluding this amount. Also enclose a copy of your Federal Form 3903.

Compensation for Injuries or Sickness.

Certain amounts received for personal injuries or sickness are not subject to tax. You may exclude from the amount

reported on Line 14 such amounts included as wages on your W-2 provided that:

1. The payments must be compensation for wage loss which results from absence due to injury or sickness of the employee; and
2. The payments must be due and payable under an enforceable contractual obligation under the plan; and
3. The payments must not relate to sick leave wage continuation, the taking of which is largely discretionary and the payments are made regardless of the reason for absence from work.

If such payments are included in the State wages figure on your W-2, you must file Form NJ-2440 with your New Jersey return to exclude them.

COLUMN B

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

Pennsylvania residents, see page 5. Non-resident servicepersons, see page 7.

If you had wage/salary income earned partly within and partly outside of New Jersey, and you cannot easily determine the amount of income from New Jersey, see Part III on page 33.

Do not use Part III if your wage/salary income is based on volume (the amount of sales or amount of business transacted). Instead, enter on Line 14 the portion of your wage/salary income calculated using the following formula:

$$\frac{\text{NJ Vol.}}{\text{Total Vol.}} \times \text{Vol. Income} = \text{Line 14, Col. B}$$

In determining where the business was transacted, the location where the services or sales were actually performed is the deciding factor. An explanation of how you computed the amount of wage/salary income must be enclosed with your return.

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

22222		Void <input type="checkbox"/>	a Employee's social security number		For Official Use Only ▶ OMB No. 1545-0008	
b Employer identification number (EIN)			1 Wages, tips, other compensation		2 Federal income tax withheld	
c Employer's name, address, and ZIP code			3 Social security wages		4 Social security withheld	
d Control Number			5 Medical insurance and tips		6 Medicare withheld	
			7 Social Security tips		8 Allocation	
e Employer's name and address (Last name)			9 Additional payment		10 Dependent care benefits	
f Employee's address and ZIP code			11 Non-qualified plans		12a See instructions for box 12	
			13 Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>		12b	
15 State Employer's state ID number NJ 234-567-890/000			14 Other UI/WF/SWF - \$117.72 DI - \$138.50 DI P.P. #(Private Plan No.)		12c	
			16 State wages, tips, etc. 32,250.00		17 State income tax 525.00	
18 Local wages, tips, etc.		19 Local income tax		20 Locality name		
Form W-2 Wage and Tax Statement			2008		Department of the Treasury—Internal Revenue Service For Privacy Act and Paperwork Reduction Act Notice, see back of Copy D.	

Line 15 - Interest Income

COLUMN A

Enter all of your reportable interest from sources both inside and outside of New Jersey on Line 15, Column A. New Jersey reportable interest income includes interest from the following:

- Banks
- Savings and loan associations
- Credit unions
- Savings accounts
- Earnings on nonqualified withdrawals from qualified state tuition program accounts, including the New Jersey Better Educational Savings Trust Program (NJBEST) accounts
- Distributions from Coverdell education savings accounts (ESAs), but only the earnings portion
- Checking accounts
- Bonds and notes
- Certificates of deposit
- Ginnie Maes
- Fannie Maes
- Freddie Macs
- Repurchase agreements
- Life insurance dividends
- Obligations of states and their political subdivisions, other than New Jersey
- Any other interest not specifically exempt

Interest received by your sole proprietorship is reportable as net profits from business on Line 17. Your portion of interest earned and received by a partnership, an estate or trust or, in general, an S corporation is reportable as distributive share of partnership income on Line 22, net income from estates or trusts on Line 25, or net pro rata share of S corporation income on Line 23.

For detailed information regarding the reporting of partnership or S corporation income, request Tax Topic Bulletin GIT-9P, *Income From Partnerships*, or GIT-9S, *Income From S Corporations*. For information regarding grantor trusts see the reporting instructions for Line 25 on page 24. Interest paid or deemed to have been paid to you by a partnership or an S corporation and reportable to you on Form 1099 must be included on Line 15 in Column A.

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

If your reportable interest income on Line 15, Column A, is more than \$1,500, enclose a copy of Schedule B, Federal Form 1040, or Schedule 1, Federal Form 1040A.

Do not report tax-exempt interest on Line 15. New Jersey tax-exempt interest income includes:

- Obligations of the State of New Jersey or any of its political subdivisions
- Direct Federal obligations such as U.S. Savings Bonds and Treasury Bills, Notes, and Bonds
- Earnings on qualified withdrawals from qualified state tuition program accounts, including the New Jersey Better Educational Savings Trust Program (NJBEST) accounts
- Sallie Maes
- CATS
- TIGRs
- Certain distributions from "New Jersey Qualified Investment Funds"
- Distributions paid by mutual funds to the extent the distributions are attributable to interest earned on Federal obligations

New Jersey Qualified Investment Funds. A New Jersey Qualified Investment Fund is a regulated investment company in which at least 80% of the fund's investments (other than cash or receivables) are obligations issued either directly by the Federal government or the State of New Jersey or any of its political subdivisions. The Fund must complete and retain Form IF-1, Certification of Qualified Investment Fund, to document its status. This certification need not be filed with the Division of Taxation but must be made available upon request.

If you received a distribution from a qualified investment fund, you may exclude from your income the portion of the distribution which comes from the qualified exempt obligations. The taxable portion of the distribution, if any, is reported as dividends on Line 16. By February 15,

shareholders should be notified by the New Jersey qualified investment fund of the portion of their distribution that may be excluded from income. Contact your broker to determine whether your fund qualifies.

Do not report interest earned on your IRA(s) on Line 15, Interest Income. If you made a withdrawal from your IRA during the year, see the instructions for Line 21.

For more information on tax-exempt interest income, request Tax Topic Bulletin GIT-5, *Exempt Obligations*.

COLUMN B

Only interest received as a result of a business or profession carried on in New Jersey and not properly 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 should be reported on Line 15, Column B. See instructions for Line 15, Column A. **Do not report interest from personal accounts.**

Line 16 - Dividends

COLUMN A

Enter on Line 16, Column A, the amount of dividends received during the year from investments (e.g., from stocks, mutual funds) or other income-producing activities which do not constitute a trade or business. The total amount of dividends received, **regardless of where earned**, must be reported.

Dividends received by your sole proprietorship are reportable as net profits from business on Line 17. Your portion of dividends earned and received by a partnership, an estate or trust or, in general, an S corporation are reportable as distributive share of partnership income on Line 22, net income from estates or trusts on Line 25, or net pro rata share of S corporation income on Line 23. For detailed information regarding the reporting of partnership income or S corporation income and distributions, request Tax Topic Bulletin GIT-9P, *Income From Partnerships*, or GIT-9S, *Income From S Corporations*. For information regarding

Line 16 - Dividends - continued

grantor trusts see the reporting instructions for Line 25 on page 24.

Capital Gains Distributions. Capital gains distributions you receive from mutual funds or other regulated investment companies are reported on Line 56, Part I and are not to be included as dividends.

Tax-Free Distributions. A distribution which 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 received from insurance companies are not taxable unless the dividends received exceed the premiums paid. Any interest from accumulated insurance dividends must be reported on Line 15, Column A.

COLUMN B

Only dividends received as a result of a business or profession carried on in New Jersey and not properly 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 should be reported on Line 16, Column B. See instructions for Line 16, Column A. **Do not report dividends from personally held securities.**

Line 17 - Net Profits From Business**COLUMN A**

Report the net profits from your business, trade, or profession, whether carried on inside or outside New Jersey, on Line 17, Column A. To determine your New Jersey profit (or loss), first complete a Federal Schedule C (or Schedule C-EZ or Schedule F). Use the same accounting method (cash or accrual) that you used for Federal income tax purposes. In the case of a loss, enter "0" on Line 17. Enclose a copy of the Federal Schedule C (or Schedule C-EZ or Schedule F) with your return. To comply with New Jersey income tax law you must make the following adjustments

to your Federal Schedule C (or Schedule C-EZ or Schedule F):

1. Add any amount you deducted for taxes based on income.
2. Subtract interest you reported on Federal Schedule C (or Schedule C-EZ or Schedule F) which is exempt for New Jersey purposes but taxable for Federal purposes.
3. Add interest not reported on Federal Schedule C (or Schedule C-EZ or Schedule F) from states or political subdivisions outside of New Jersey which is exempt for Federal purposes.
4. Deduct the remaining 50% of meal and entertainment expenses (that were disallowed on the Federal return).
5. Deduct your qualified contributions to a self-employed 401(k) plan. Contributions to a plan in excess of the Federal limits, which are not an allowable deduction for Federal tax purposes, are also not deductible for New Jersey purposes.
6. Add interest and dividends that were 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 1, line 7. Be sure to retain the completed worksheet for your records. See page 44 for how to request Worksheet GIT-DEP and instructions.
10. Subtract the New Jersey allowable IRC section 199 deduction, which must be calculated on Form 501-GIT, Domestic Production Activities Deduction. Form 501-GIT can be found on the Division's Web site (www.state.nj.us/treasury/taxation).

Sole proprietors engaged in providing "primary care" medical and/or dental

services at a qualified practice located in or within five miles of a designated Health Enterprise Zone (HEZ) may qualify for a deduction on Line 34. For information on eligibility requirements and how to calculate the HEZ deduction, see Technical Bulletin TB-56, Health Enterprise Zones, which is available on the Division's Web site (www.state.nj.us/treasury/taxation).

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. Contact our Customer Service Center to request Form NJ-NR-A and instructions or visit the Division's Web site. See page 44.

Do not include in Column B net profits (or losses) which 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, such as securities or commodities, and such intangible personal property is not held for sale to customers. You must, however, include such net profits in Column A.

Line 18 - Net Gains or Income From Disposition of Property**COLUMN A**

Enter on Line 18, Column A, the amount of net gains from Part I, Line 58. See page 32.

COLUMN B

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

Line 19 - Net Gains or Income From Rents, Royalties, Patents, and Copyrights**COLUMN A**

Enter on Line 19, Column A the amount of net gains or income from Part II, Line 61. See page 33.

COLUMN B

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

Line 20 - Net Gambling Winnings

COLUMN A

Enter on Line 20, Column A, the amount of your net gambling winnings from both inside and outside New Jersey. You may deduct your gambling losses from your winnings that occurred during the same year. **You may not use New Jersey Lottery losses to offset other gambling winnings.** If your net gambling winnings are less than zero, enter "0."

You must be able to substantiate gambling losses used to offset winnings reported on your New Jersey nonresident income tax return. Evidence of losses may take several forms, including a daily log or journal of wins and losses, canceled checks, losing pari-mutuel tickets, etc. With respect to winnings or losses resulting from casino gambling, letters from casinos which purport to "rate" the gambling activity of an individual or "estimate" losses are acceptable as **part** of the evidential material required to prove losses.

Winnings or losses from other state lotteries may be reported on this line. **Remember, do not include any winnings or losses from the New Jersey State Lottery.**

Although no specific rider to the New Jersey income tax return is required to substantiate gambling losses, it is suggested that if you enter gambling winnings net of losses on Line 20 of the return, you should note the total winnings and total losses on a supporting schedule. This procedure may eliminate certain questions in the event the return is selected for audit. Although not taxable, New Jersey Lottery winnings and losses should be listed on the supporting schedule.

COLUMN B

Enter your net gambling winnings from New Jersey sources. Gambling losses incurred from sources outside New Jersey may not be used to offset gambling winnings from New Jersey sources. If zero, enter "0."

Line 21 - Pensions, Annuities, and IRA Withdrawals

COLUMN A

Enter on Line 21, Column A, your reportable pensions, annuities, and certain IRA withdrawals. See page 22 for information on Roth IRAs. Pensions, annuities, and IRA withdrawals are reportable on the New Jersey return although the reportable amount may differ from the Federal amount.

TAX TIP



If you (and/or your spouse/civil union partner if filing jointly) were 62 years of age or older or disabled and met the other requirements, you may be able to use the pension and other retirement income exclusions to reduce your gross income. See the instructions for Line 27a on page 25 and Line 27b on page 26.

All state and local government, teachers', and Federal pensions, and Keogh Plans are treated in the same manner as pensions from the private sector. Amounts received as "early retirement benefits" and amounts received as pension on Schedule NJK-1, Partnership Return Form NJ-1065 are also reportable. Social Security and Railroad Retirement benefits are exempt from New Jersey income tax and should not be reported as pension income. Pension payments received by reason of total and permanent disability are also exempt. However, if you retired before age 65 on a total and permanent disability pension and continue to receive pension payments after age 65, your disability pension is then treated as an ordinary pension. See definition of "disabled" on page 13.

If you are receiving a United States military pension or survivor's benefit payments, the military pension or survivor's benefit is not reportable for New Jersey gross income tax purposes, regardless of your age or disability status. Do not include such payments on Line 21, Column A, Form NJ-1040NR.

Military pensions are those resulting from service in the Army, Navy, Air Force, Marine Corps, or Coast Guard. This exemption does not apply to civil service pensions or annuities, even if the pension or annuity is based on credit for military service. Most military pensions and survivor's benefit payments are received from the U.S. Defense Finance and Accounting Service while a civil service annuity is received through the U.S. Office of Personnel Management.

Retirement plans (pensions, annuities, IRAs) are either noncontributory or contributory. A noncontributory plan is one to which you have not made contributions. A contributory plan is one to which **you have** made contributions, usually through payroll deductions. The amount you report on Line 21, Column A, will depend on whether or not you made contributions to the plan.

Noncontributory Plans. Amounts you receive from noncontributory plans are fully reportable. Include on Line 21, Column A, the total amount of the pension or annuity from your 1099-R.

Contributory Plans (Other Than IRAs). The total value of your pension or annuity consists of your contributions, your employer's contributions (if any),

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	3. _____
(a) If line 3 is "0" or more, <i>and</i> both you and your employer contributed to the plan, you may 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 .	

**Worksheet B
General Rule Method**

- 1. Your previously taxed contributions to the plan 1. _____
- 2. Expected return on contract* 2. _____
- 3. Percentage excludable (Divide line 1 by line 2) 3. _____ %
- 4. Amount received this year 4. _____
- 5. Amount excludable (Multiply line 4 by line 3) 5. _____
- 6. Reportable amount (Subtract line 5 from line 4).
Enter here and on Line 21, Form NJ-1040NR 6. _____

*The expected return on the contract is the amount receivable. If life expectancy is a factor under your plan, Federal actuarial tables must be used to compute 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.

and earnings. In general, your contributions to a pension or annuity were taxed when they were made and are not reportable when withdrawn (except for 401(k) Plans). You must determine the reportable part of any distribution you receive. Use Worksheet A on page 20 to determine whether you should use the Three-Year Rule Method or the General Rule Method for your pension or annuity.

NOTE:

- If you received a distribution from a 401(k) Plan, see the section on 401(k) Plans before continuing.
- The reportable amount of an IRA withdrawal must be determined by completing Worksheet C, IRA Withdrawals, on page 22. **Do not use Worksheet A or B for an IRA withdrawal.**

Three-Year Rule Method. If you will recover your contributions within three years from the date you receive the first payment from the plan, and both you and your employer contributed to the plan, you may use the Three-Year Rule Method to determine your New Jersey reportable pension income. The Three-Year Rule allows you to exclude your pension and annuity payments from gross income until the payments you receive equal your contributions to the plan. Until that time, the amounts you receive, because they are considered your contributions, are not reportable and should not be entered on

your return. Once you have received (recovered) an amount equal to the amount you contributed, the payments you receive are fully reportable.

Since the Three-Year Rule has been repealed for Federal income tax purposes, if you retired after July 1, 1986, the reportable amount of pension or annuity that you enter on your New Jersey return when using this method will differ from the amount you report on your Federal return.

General Rule Method. If you will not recover your contributions within three years from the date you receive the first payment from the plan, or your employer did not contribute to the plan, you must use the General Rule Method to determine your New Jersey reportable pension income. From the first year you receive your pension and every year thereafter, part of your pension will be excludable (the amount that represents your contributions) and part will be reportable. Use Worksheet B above to determine the reportable amount.

Complete Worksheet B the year in which you receive your first pension payment. Once calculated, use the percentage on line 3 to determine the reportable amount year after year. You must recalculate the percentage only if your annual pension payments decrease.

401(k) Plans. Beginning on January 1, 1984, New Jersey's treatment of 401(k) Plan contributions changed. After that date employee contributions to 401(k) Plans were no longer included in taxable wages when earned. If you made contributions to your 401(k) Plan prior to January 1, 1984, your distribution will be treated differently than if you made all of your contributions after this date.

1. All contributions made after January 1, 1984. If all of your contributions to the 401(k) Plan were made after January 1, 1984, then your distributions from the plan are fully reportable unless your contributions exceeded the Federal limit.

2. Contributions made before January 1, 1984. If you made contributions to the 401(k) Plan before January 1, 1984, or you made contributions beyond the Federal limit, calculate the reportable portion of your distributions from the plan using one of the methods described under contributory plans.

Lump-Sum Distributions and Rollovers. When a lump-sum distribution of the entire balance from a qualified employee pension, annuity, profit-sharing, or other plan is made, the amount received in excess of the contributions to the plan that have already been taxed must be included in your income in the year received. New Jersey has no provisions for income averaging of lump-sum distributions. Enter the reportable amount of a lump-sum distribution on Line 21, Column A.

A lump-sum distribution from an IRA or a qualified employee pension or annuity plan which you roll over into an IRA or other eligible plan is excludable from New Jersey income if the rollover qualifies for deferral for Federal income tax purposes. The amount rolled over (minus previously taxed contributions) is reportable later when it is withdrawn. As under Federal law, the rollover must be made within the 60-day period after distribution.

Worksheet C - IRA Withdrawals 2008

Part I

1. **Value of IRA** on 12/31/08.
Include contributions made for the tax year from 1/1/09–4/15/09 1. _____
 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 3. _____
- Unrecovered Contributions:**
Complete either line 4a or 4b:
- 4a. **First year of withdrawal from IRA:**
Enter the total of IRA contributions that were previously taxed 4a. _____
 - 4b. **After first year of withdrawal from IRA:** Complete Part II. Enter amount of unrecovered contributions from Part II, line (g)* 4b. _____
 5. **Accumulated earnings in IRA on 12/31/08.** Subtract either line 4a or 4b from line 3 5. _____
 6. Divide line 5 by line 3 and enter the result as a decimal 6. _____
 7. **Taxable portion of this year's withdrawal.**
Multiply line 2 by decimal amount on line 6.
Enter here and on Line 21, Form NJ-1040NR .. 7. _____

Part II—Unrecovered Contributions

(For Second and Later Years)

- (a) **Last year's unrecovered contributions.**
From line 4 of last year's worksheet * (a) _____
- (b) **Amount withdrawn last year.**
From line 2 of last year's worksheet (b) _____
- (c) **Taxable portion of last year's withdrawal.** From line 7 of last year's worksheet (c) _____
- (d) **Contributions recovered last year.** Subtract line (c) from line (b) (d) _____
- (e) **This year's unrecovered contributions.**
Subtract line (d) from line (a) (e) _____
- (f) **Contributions to IRA during current tax year.** Do not include tax-free rollovers (f) _____
- (g) **Total unrecovered contributions.**
Line (e) plus line (f). Enter here and on Part I, line 4b (g) _____

*If you did not complete a worksheet in prior year(s), skip Part II and calculate the amount of unrecovered contributions as follows:

- A. Determine the total amount of **withdrawal(s)** made from the IRA in previous years.
- B. Total the portion(s) of these previous year withdrawal(s) already reported as income on prior New Jersey tax returns.
- C. Subtract the amount of previous year withdrawals reported (B) from the total amount of previous year withdrawals (A). This difference is the amount of contributions that have been *recovered* thus far.
- D. Subtract the amount of *recovered* contributions (C) from the *total* amount of contributions made to the IRA. This is the amount of **unrecovered** contributions to enter on **line 4b** of **Part I**.

(Keep a copy of this worksheet for your records.)

For more detailed information on reporting pension and annuity income on your New Jersey return, request Tax Topic Bulletin GIT-1, *Pensions and Annuities*.

IRAs. Your IRA consists of a nonreportable part (your contributions) and a reportable part (earnings plus certain amounts, if any, rolled over from pension plans). If your contributions have been previously taxed, the portion of your distribution that represents earnings is reportable.

Earnings credited to an IRA are not reportable until withdrawn. The interest, dividends, and other earnings, as well as

amounts which were tax-free rollovers, will become reportable when withdrawn. If the total amount in the IRA is withdrawn, the entire amount of the interest or accumulated gains becomes reportable in the year the withdrawal is made. If, however, the withdrawal from an IRA is made over a period of years, the portion of the annual distribution that represents interest income and accumulated gains in the IRA is reportable.

A distribution from a rollover IRA which is fully reportable for Federal income tax purposes may be treated differently for New Jersey purposes if your contributions were subject to New Jersey income tax when the contributions were made.

Enter the reportable amount of an IRA withdrawal on Line 21. Use Worksheet C above to determine the reportable portion of your IRA withdrawal. For multiple IRAs, the reportable amount may be determined by using a separate worksheet for each IRA, or all IRAs may be combined on one worksheet.

Roth IRAs. Contributions to a Roth IRA are reportable as part of your gross income in the year they are made. However, if the requirements are satisfied, "qualified distributions" from a Roth IRA are excludable and do not have to be included as income on Line 21, Column A, of Form NJ-1040NR.

Line 21 - Pensions, Annuities, and IRA Withdrawals - continued

A “qualified distribution” is one made after the five-taxable-year period beginning with the first taxable year in which a contribution was made to your IRA, **and** which is:

1. Made on or after the date on which an individual reaches age 59½; or
2. Made to a beneficiary (or the individual’s estate) after the individual’s death; or
3. Made because the individual becomes disabled; or
4. Made as a qualified first-time home buyer distribution as defined by the Internal Revenue Code.

A payment or distribution cannot be treated as a qualified distribution if it is made within the five-taxable-year period which begins with the year the first contribution was made. A payment or distribution of an allowable rollover contribution (or income earned on the amount rolled over) from an IRA other than a Roth IRA, is not a qualified distribution if it is made within the five-taxable-year period which begins with the year in which the rollover contribution was made.

If you received a nonqualified distribution from a Roth IRA, you must report the earnings as income on Line 21, Column A.

If you converted an existing IRA to a rollover Roth IRA during tax year 2008, any amount from the existing IRA that would be reportable if withdrawn must be reported in your gross income in Column A.

For more detailed information on IRA withdrawals, request Tax Topic Bulletin GIT-2, *IRA Withdrawals*, or Technical Bulletin TB-44.

COLUMN B

Pension, annuity, and IRA withdrawal income is not taxable to nonresidents. Therefore, no entry is necessary on Line 21, Column B.

Line 22 - Distributive Share of Partnership Income**COLUMN A**

Enter on Line 22, Column A, your share of income derived from partnership(s) as reported to you by the partnership(s) on Schedule NJK-1, Form NJ-1065. The appropriate amount to enter appears on the schedule in column A of the line labeled “Distributive Share of Partnership Income” and must be reported whether or not the income was actually distributed. If the net amount from all Schedule NJK-1s is zero or less, enter “0.” Enclose a copy of each Schedule NJK-1 with your return. For detailed information regarding the reporting of partnership income, request Tax Topic Bulletin GIT-9P, *Income From Partnerships*.

If any adjustments to the amount reported on Line 22, Column A are necessary, follow the detailed instructions in Tax Topic Bulletin GIT-9P, *Income From Partnerships*.

If the partnership had no income from New Jersey sources and you did not receive a Schedule NJK-1, you must enclose a copy of the Federal Schedule K-1 and complete Reconciliation Worksheet A contained in Tax Topic Bulletin GIT-9P, *Income From Partnerships*, but only if you had income from other New Jersey sources during the year. Be sure to retain the completed worksheet for your records

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 which 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, however, include such partnership income in Column A.

Line 23 - Net Pro Rata Share of S Corporation Income**COLUMN A**

Enter on Line 23, Column A, the amount of your net pro rata share of S corporation income, whether or not the income was actually distributed. For detailed information regarding the reporting of S corporation income, request Tax Topic Bulletin GIT-9S, *Income From S Corporations*.

Enclose a copy of each Schedule NJ-K-1, Form CBT-100S, which you received from the S corporation(s). If you did not receive a Schedule NJ-K-1, you must enclose a copy of the Federal Schedule K-1 and complete Reconciliation Worksheet B contained in Tax Topic Bulletin GIT-9S, *Income From S Corporations*. Be sure to retain the completed worksheet for your records.

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.”

Line 24 - Alimony and Separate Maintenance Payments Received**COLUMN A**

Enter on Line 24, Column A, the total amount of alimony and separate maintenance payments you received which were required under a decree of divorce/dissolution or separate maintenance. Do not include payments received for child support.

COLUMN B

Enter “0” on Line 24, Column B.

Line 25 - Other

COLUMN A

Enter on Line 25, Column A:

Amounts Received as Prizes and Awards.

A prize won in a raffle, drawing, television or radio quiz show, contest, or any other event is reportable and must be included on Line 25, Column A. Any prizes or awards received in goods or services must be included 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 he or she lived, and the income was not included on the decedent's final return, you must report the income on your own return when you receive it. The income is reported on Line 25, "Other" income. Enclose a schedule of the items of income reported together and included on Line 25.

Income From Estates and Trusts. Beneficiaries receiving income from an estate or trust must include on Line 25 the Total Distribution reported on Schedule NJK-1, Form NJ-1041. If a Schedule NJK-1 was not received, include on Line 25 the net of the items listed on the Federal Schedule K-1 received. Interest, dividends, capital gains, business or partnership income, etc. as listed on the Federal K-1(s) must be adjusted to reflect New Jersey tax law and then netted together before inclusion on Line 25, "Other" income. Be sure to include income which is not subject to Federal income tax but is subject to New Jersey gross income tax, such as interest from and losses on the disposition of obligations of states and their political subdivisions, other than New Jersey and its political subdivisions, and exclude income and losses not subject to New Jersey tax, such as gains on New Jersey tax-exempt securities.

For tax years beginning on or after January 1, 2004, New Jersey income tax law has uncoupled from certain changes in Federal depreciation and expense deduction limits. The Gross Income Tax Depreciation Adjustment Worksheet GIT-DEP instructions explain the New Jersey adjustments required to determine income reportable in the various net income

Maximum Pension Exclusion	
Amount:	For Filing Status:
\$20,000	Married/CU couple, filing joint return
\$15,000	Single Head of household Qualifying widow(er)/surviving CU partner
\$10,000	Married/CU partner, filing separate return

categories. See page 44 for how to request Worksheet GIT-DEP and instructions.

For taxable years beginning on or after December 31, 2004, New Jersey income tax law has uncoupled from some provisions of the IRC section 199 deduction. Information regarding the New Jersey limitations and calculations can be found on the Division's Web site (www.state.nj.us/treasury/taxation).

Enclose a copy of the NJK-1(s) or Federal K-1(s).

If the income from a grantor trust is reportable by or taxable to the grantor for Federal income tax purposes, it is also taxable to the grantor for New Jersey gross income tax purposes. The grantor must report the interest, dividends, capital gains, business income, partnership income, net pro rata share of S corporation income, etc. in the categories of income as required for gross income tax purposes and not as income from Estates and Trusts. Enclose a copy of the New Jersey or Federal Grantor Trust Attachment.

Scholarships and Fellowships. Scholarships and fellowship grants are reportable and must be included on Line 25, Column A, unless they satisfy **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 neither represents payments for past, present, or future services nor payments for services which 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. Enter on Line 25, Column A, either the rental value of a

residence furnished by an employer or the rental allowance paid by an employer to provide a home. The rental value of the residence furnished is excludable and should not be reported provided that:

1. The lodging is provided on the business premises of the employer; and
2. The lodging is furnished for the convenience of the employer; and
3. The employee is required to accept such lodging as a condition of employment.

Other. Enter on Line 25, Column A, the amount of any reportable income for which a place has not been provided elsewhere on the return. Income from sources both legal and illegal 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. These amounts, although not taxable for New Jersey nonresidents, are reported and included on Line 25, Column A.

Income From Estates and Trusts. Include on Line 25 the Total New Jersey Source Income Distributed reported on Schedule NJK-1, Form NJ-1041. If a Schedule NJK-1 was not received, include on Line 25 the net of the New Jersey source income listed on the Federal Schedule K-1 form. Do not include in Column B income you receive from an estate or trust if the estate or trust received such 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

Worksheet D

Other Retirement Income Exclusion
Age Requirement: 62 or older

Part-year nonresidents, do **not** complete this worksheet. See instructions on page 6.

Part I – Unclaimed Pension Exclusion

Is total income from Line 26, Column A, NJ-1040NR for the entire year **MORE than \$100,000?**

- Yes. Do not complete Part I. Enter "0" on line 8 and continue with Part II.
- No. Continue with line 1.

1. Enter the amount from Line 14, Col. A, NJ-1040NR 1. _____
2. Enter the amount from Line 17, Col. A, NJ-1040NR 2. _____
3. Enter the amount from Line 22, Col. A, NJ-1040NR 3. _____
4. Enter the amount from Line 23, Col. A, NJ-1040NR 4. _____
5. Add lines 1, 2, 3, and 4 5. _____

Is the amount on line 5 MORE than \$3,000?

- Yes. Enter "0" on line 8 and continue with Part II.
- No. Continue with line 6.

6. **Enter: if your filing status is:**
 \$20,000 Married/CU couple, filing joint return
 \$15,000 Single; Head of household; Qualifying widow(er)/surviving CU partner
 \$10,000 Married/CU partner, filing separate return 6. _____
7. Enter amount from Line 27a, Column A, NJ-1040NR 7. _____
8. Unclaimed Pension Exclusion. Subtract line 7 from line 6.
 If zero, enter "0." Continue with Part II 8. _____

Part II – Special Exclusion

9a. Are you (and/or your spouse/civil union partner if filing jointly) now receiving, or will you (and/or your spouse/civil union partner if filing jointly) ever be eligible to receive Social Security or Railroad Retirement Benefits?

- No — Continue with item 9b
- Yes — Enter "0" on line 9 and continue with line 10

9b. Would you (and your spouse/civil union partner if filing jointly) be receiving or ever be eligible to receive Social Security or Railroad Retirement Benefits if you had participated in either program?

- No — Enter "0" on line 9 and continue with line 10
- Yes — Enter on line 9 the amount of exclusion for your filing status shown below and continue with line 10

Enter: if your filing status is:
 \$ 6,000 Married/CU couple, filing joint return; Head of household; Qualifying widow(er)/surviving CU partner
 \$ 3,000 Single; Married/CU partner, filing separate return 9. _____

10. **Your Other Retirement Income Exclusion**
 Add lines 8 and 9. Enter here and on Line 27b, Column A and Column B, NJ-1040NR..... 10. _____

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, however, include such income in Column A.

Line 26 - Total Income

COLUMN A

Enter on Line 26, Column A, the total of Lines 14–25, Column A.

COLUMN B

Enter on Line 26, Column B, the total of Lines 14–25, Column B.

Line 27a - Pension Exclusion

COLUMN A

You qualify for the New Jersey pension exclusion if:

- ♦ You (and/or your spouse/civil union partner if filing jointly) were 62 years of age or older or disabled as defined by Social Security guidelines on the last day of the tax year; **and**
- ♦ Total income from Line 26, Column A, for the entire year was \$100,000 or less.


NOTE: If the amount on Line 26, Column A, is more than \$100,000, you are not eligible for the pension exclusion. You may still be eligible for a special exclusion of up to \$6,000. See the instructions for Line 27b on page 26 to determine if you qualify for this special exclusion.

If you qualify for the pension exclusion, you may exclude all or a part of the income you received during the year from taxable pensions, annuities, and IRA withdrawals. You may exclude up to \$20,000 (filing status married/CU couple, filing joint return), \$15,000 (filing status single, head of household, or qualifying widow(er)/surviving CU partner), or \$10,000 (filing status married/CU partner, filing separate return).

Enter on Line 27a, Column A, the lesser of the amount reported on Line 21, Column A, or the amount next to your filing status from the Maximum Pension Exclusion chart on page 24. The amount on Line 27a should never be more than the amount on Line 21. Part-year nonresidents, see page 6.

Line 27a - Pension Exclusion - continued

When you and your spouse/civil union partner file a joint return and only one of you is 62 years of age or older or disabled, you may still claim the maximum pension exclusion. However, only the pension, annuity, or IRA withdrawal of the spouse/civil union partner who is 62 years of age or older or disabled may be excluded.

TAX TIP  If you and/or your spouse/civil union partner were 62 years of age or older on the last day of the tax year and the maximum pension exclusion amount for your filing status is more than the amount of your reportable pension, or you did not use the pension exclusion because you did not report any taxable pensions, annuities, and IRA withdrawals, you may still qualify for other income exclusions. See the instructions for Line 27b, "Other Retirement Income Exclusion." Part-year nonresidents, see page 6.

COLUMN B

Pension, annuity, and IRA withdrawal income is not taxable to nonresidents. Therefore, no entry is necessary on Line 27a, Column B.

Line 27b - Other Retirement Income Exclusion

If you (and/or your spouse/civil union partner if filing jointly) were 62 years of age or older on the last day of the tax year, you may qualify to exclude other income on Line 27b. There are two parts to the total exclusion: Part I, the unclaimed portion of your pension exclusion, and Part II, a special exclusion for taxpayers who are unable to receive Social Security or Railroad Retirement benefits. Each part has different eligibility requirements. Use Worksheet D on page 25 to calculate the total exclusion amount you are eligible to claim. If you were a part-year nonresident, do not complete the worksheet. See page 6.

I. Unclaimed Pension Exclusion. You are eligible to use the unclaimed portion of your pension exclusion on Line 27b if:

- You (and/or your spouse/civil union partner if filing jointly) were 62 years of age or older on the last day of the tax year; **and**
- Total income from Line 26, Column A, for the entire year was \$100,000 or less; **and**
- Income from wages, net profits from business, distributive share of partnership income, and net pro rata share of S corporation income totaled \$3,000 or less; **and**
- You did not use the maximum pension exclusion on Line 27a (your taxable pension, annuity, or IRA withdrawal was less than the exclusion amount for your filing status or you did not receive pension, annuity, or IRA withdrawal income).

II. Special Exclusion for Taxpayers Unable to Receive Social Security or Railroad Retirement Benefits. This benefit is not related to the pension exclusion and, if you qualify, you may claim it whether or not you use the maximum pension exclusion. You qualify for this additional exclusion on Line 27b if:

- You (and/or your spouse/civil union partner if filing jointly) were 62 years of age or older on the last day of the tax year; **and**
- You (and your spouse/civil union partner if filing jointly) are unable to receive Social Security or Railroad Retirement benefits, but would have been eligible for benefits had you fully participated in either program.

NOTE: When you and your spouse/civil union partner file a joint return and only one of you is 62 years of age or older, you may claim the full exclusion. However, only the income of the spouse/civil union partner who is age 62 or older may be excluded.

For more detailed information on using the income exclusions on Line 27b, request Tax Topic Bulletin GIT-1, *Pensions and Annuities*.

Line 27c - Total Exclusion Amount**COLUMN A**


Add Line 27a and Line 27b, Column A, and enter the total on Line 27c, Column A.

COLUMN B

Enter on Line 27c, Column B, the amount from Line 27b, Column B.

Line 28 - Gross Income**COLUMN A**

Subtract Line 27c, Column A, from Line 26, Column A, and enter the result on Line 28, Column A. If zero or less, enter "0."

TAX TIP  **If you were a nonresident for the entire year and the amount on Line 28, Column A, is \$20,000 or less (\$10,000 if filing status is single or married/CU partner, filing separate return), you have no tax liability to New Jersey and no return must be filed. However, you must file a return in order to obtain a refund of taxes withheld or estimated payments made. Enter zero on Lines 36 and 37 and complete the return.**

If you were a New Jersey resident for any part of the year, see "Guidelines for Part-Year Nonresidents" on page 6.

You may claim an exemption from withholding if you expect to have no New Jersey income tax liability for the taxable year because your gross income will be less than the minimum income filing threshold. Complete Form NJ-W4 and submit it to your employer to claim the exemption.

COLUMN B

Subtract Line 27c, Column B, from Line 26, Column B, and enter the result on Line 28, Column B. If zero or less, enter "0."

Line 29 - Gross Income**COLUMN A**

Enter on Line 29, Column A, the gross income from Line 28, Column A, page 1.

Worksheet E
Deduction for Medical Expenses
 (Keep for your records)

1. Total nonreimbursed medical expenses 1. _____
2. Enter Line 29, Column A,
 Form NJ-1040NR _____ × .02 = 2. _____
3. Medical Expenses Deduction. Subtract line 2 from
 line 1 and enter result here. If zero or less, enter zero 3. _____
4. Enter the amount of your qualified Archer MSA
 contributions from Federal Form 8853 4. _____
5. Enter the amount of your self-employed health insurance
 deduction 5. _____
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 6. _____

Allowable Medical Expenses. *Medical expenses* means nonreimbursed payments for 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. In addition, medical expenses may also include amounts paid for transportation primarily for and essential to medical care and 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. As a general rule, medical expenses allowed for Federal income tax purposes will be allowed for New Jersey income tax purposes.

COLUMN B

Enter on Line 29, Column B, the gross income from Line 28, Column B, page 1.

Exemptions and Deductions (Lines 30–34)

New Jersey allows deductions only for exemptions, certain medical expenses, qualified Archer medical savings account (MSA) contributions, health insurance costs of the self-employed, alimony and separate maintenance payments, qualified conservation contributions, and a health enterprise zone deduction for qualified taxpayers. No deduction is allowed for adjustments taken on the Federal return such as employee business expenses, IRA contributions, and Keogh Plan contributions. However, be sure to keep records of all contributions to IRAs and Keogh Plans. You will need this information when you make withdrawals in future years. Part-year nonresidents must follow the guidelines on page 6.

Line 30 - Total Exemption Amount

Calculate your total exemption amount as follows:

From Line 12a _____ × \$1,000 = _____

From Line 12b _____ × \$1,500 = _____

Total Exemption Amount _____

Enter the number of exemptions from Line 12a, Form NJ-1040NR. Multiply the number by \$1,000 and enter the result.

Enter the number of exemptions from Line 12b, Form NJ-1040NR. Multiply the number by \$1,500 and enter the result.

Add together the exemption amounts calculated above and enter the total on Line 30, Form NJ-1040NR.

Line 31 - Medical Expenses

You may deduct certain medical expenses that you paid during the year for yourself, your spouse/civil union partner or domestic partner, and your dependents. However, you cannot deduct expenses for which you were reimbursed. Only expenses in excess of 2% of your income may be deducted. You may also deduct qualified Archer MSA contributions. Use Worksheet E above to calculate your deduction for medical expenses/Archer MSA contributions.

NOTE: Do not include on line 1, Worksheet E

- Contributions you made to an Archer MSA or any amounts paid or disbursed from an Archer MSA that have been excluded from gross income; or
- Any amounts taken as a deduction on line 5, Worksheet E, for the health insurance costs of the self-employed.

Archer MSA Contributions. Enter on line 4, Worksheet E, the amount of your qualified Archer MSA contributions from Federal Form 8853. New Jersey follows the Federal rules for this deduction. Your contribution may not exceed 75% of the amount of your annual health plan deductible (65% if you have a self-only plan). Enclose Federal Form 8853 with your return. Excess contributions that you withdraw before the due date of your tax return are not taxable. However, you must report the earnings associated with the excess contributions you withdraw as wages on Line 14, Column A and Column B.

Self-Employed Health Insurance Deduction. If you are considered a self-employed individual for Federal income tax purposes, or you received wages in 2008 from an S corporation in which you were a more-than-2% shareholder, you may deduct the amount you paid during the year for health insurance for

yourself, your spouse/civil union partner or domestic partner, and your dependents. The amount of the deduction may not exceed the amount of your earned income, as defined for Federal income tax purposes, derived from the business under which the insurance plan is established. You may not deduct any amounts paid for health insurance coverage for any month during the year in which you were eligible to participate in any subsidized health plan maintained by your (or your spouse's/civil union partner's or domestic partner's) employer.

Line 32 - Alimony and Separate Maintenance Payments

Enter on Line 32 the amount of alimony and separate maintenance paid which was required under a decree of divorce/dissolution or separate maintenance. Do not include payments for child support.

Line 33 - Qualified Conservation Contributions

Enter on Line 33 the amount of any contribution you made for conservation purposes of a qualified real property interest in property located in New Jersey. The amount of the deduction is the amount of the contribution allowed as a deduction in computing your taxable income for Federal income tax purposes. If you are required to file Federal Form 8283 with your Federal 1040, enclose a copy.

Line 34 - Health Enterprise Zone Deduction

Eligible taxpayers engaged in providing "primary care" medical and/or dental services at a qualified practice located in or within five miles of a designated Health Enterprise Zone (HEZ) enter the amount of their HEZ deduction on Line 34. Partners and S corporation shareholders of a qualified practice enter the HEZ deduction amount listed on Schedule NJK-1, Form NJ-1065, or Schedule NJ-K-1, Form CBT-100S. Sole proprietors must calculate the amount of their HEZ

deduction for Line 34. For information on eligibility requirements and how to calculate the HEZ deduction, see Technical Bulletin TB-56, Health Enterprise Zones, which is available on the Division's Web site (www.state.nj.us/treasury/taxation).

Line 35 - Total Exemptions and Deductions

Enter on Line 35 the total of Lines 30, 31, 32, 33, and 34.

Line 36 - Taxable Income

Subtract Line 35 from Line 29, Column A, and enter the result on Line 36. If Line 36 is zero or less, enter "0."

Line 37 - Tax on Amount on Line 36

Compute your tax by using one of the following methods.

Tax Table. If your taxable income from all sources on Line 36 is less than \$100,000, you may use the New Jersey Tax Table on page 34 or the New Jersey Tax Rate Schedules on page 43 to find your tax. When using the tax table, be sure to use the correct column. After you have found your tax, enter the amount on Line 37.

Tax Rate Schedules. You must use the New Jersey Tax Rate Schedules on page 43 if your taxable income from all sources on Line 36 is \$100,000 or more. Use the correct schedule for your filing status. After you have calculated your tax, enter the amount on Line 37.

Line 38 - Income Percentage

To figure your income percentage, divide the amount on Line 29 in Column B by the amount on Line 29 in Column A.

Carry your result to four decimal places. 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, however, the income percentage can exceed 100%.

NOTE: The income percentage can exceed 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 his 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 39 - New Jersey Tax

Multiply the amount on Line 37 by the income percentage on Line 38, and enter the result on Line 39. This is your New Jersey tax.

Line 40 - Sheltered Workshop Tax Credit

Enter on Line 40 your Sheltered Workshop Tax Credit for the current year from Part IV, line 12 of Form GIT-317. See page 44 for how to request Form GIT-317 and instructions. Enclose a copy of Form GIT-317 with your return and retain a completed copy for your records.

Line 41 - Balance of Tax

Subtract Line 40 from Line 39 and enter the result on Line 41.

Line 42 - Penalty for Underpayment of Estimated Tax

To determine the amount of interest for the underpayment of estimated tax, complete Form NJ-2210, Underpayment of Estimated Tax by Individuals, Estates or Trusts. Enter on Line 42 the amount of interest due from line 19, Form NJ-2210. Be sure to check the box at Line 42 and enclose Form NJ-2210 with your return. See "Estimated Tax" on page 11.

Line 43 - Total Tax and Penalty

Enter on Line 43 the total of Lines 41 and 42.

Line 44 - Total New Jersey Income Tax Withheld

Enter on Line 44 the total New Jersey income tax withheld, as shown on your W-2, W-2G, and/or 1099 statement(s). All W-2 and 1099 statements must reflect your correct social security number for the withholdings to be credited. If the social security number is missing or incorrect, you must obtain a corrected statement. Only your employer/payer can issue or correct these forms. If you have not received a W-2 or 1099 form by February 15, or if the form you received is incorrect, contact your employer/payer immediately.

Do not include tax paid on your behalf by partnership(s) on this line. It must be reported on Line 46.

Form W-2. The W-2 must indicate the amount of New Jersey tax withheld and the "State" box must indicate that the tax withheld was New Jersey income tax. See sample W-2 on page 17. Enclose the state copy of each withholding statement (W-2, W-2G).

Do not include on Line 44 amounts withheld as New Jersey unemployment insurance/workforce development partnership fund/supplemental workforce fund contributions (shown on the W-2 as UI/WF/SWF, if combined, or UI, WF, and SWF, if stated separately) or New Jersey disability insurance contributions (may be shown as DI). These are not New Jersey income tax withholdings and may not be used as credits on Line 44. See instructions for Lines 47 and 48 for more information on unemployment insurance/workforce development partnership fund/supplemental workforce fund contributions and/or disability insurance contributions.

Form 1099. Although most 1099 forms do not show state withholding, New Jersey income tax may have been withheld from income you received that was reported on Form 1099-R or 1099-MISC. Enter on Line 44 the total amount of New Jersey income tax withheld, if any, shown on those statements. **Enclose the state copy of Form 1099-R or 1099-MISC**

with your return only if New Jersey income tax was withheld.

Line 45 - New Jersey Estimated Payments/Credit From 2007 Tax Return

Enter on Line 45 the total of:

- Estimated tax payments made for 2008, including any payments made in connection with the sale or transfer of real property in New Jersey (See "Estimated Tax" on page 11)
- Credit applied from your 2007 tax return*
- Amount, if any, paid to qualify for an extension of time to file
- Payments made by an S corporation on behalf of a nonresident/nonconsenting shareholder. Enclose a copy of Form NJ-1040-SC.

*This is the amount of overpayment that you chose to carry forward on **Line 52A of your 2007 NJ-1040NR** as a credit towards your income tax liability for 2008. If you received a refund check for 2007, do not enter the amount of that refund check on Line 45.

Do not include tax paid on your behalf by partnership(s) on this line. It must be reported on Line 46.

Payments Made Under Another Name or Social Security Number. If you changed your name because of marriage/civil union, divorce/dissolution, etc., and you made estimated tax payments using your former name, enclose a statement with your return explaining all the payments you and/or your spouse/civil union partner made for 2008 and the name(s) and social security number(s) under which you made payments.

If your spouse/civil union partner died during the year and any estimated payment(s) were made under the deceased spouse's/civil union partner's social security number and other payments were made under your social security number, you must enclose a statement with your return listing the social security numbers and the amounts submitted under each social security number.

Line 46 - Tax Paid on Your Behalf by Partnership(s)

Enter on Line 46 the total amount of New Jersey income tax paid on your behalf by partnership(s) as shown on:

- Schedule NJK-1 (Form NJ-1065), line 1, Part III, nonresident partner's share of New Jersey tax
- 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 which paid tax on your behalf and a copy of Schedule NJK-1 (Form NJ-1041) for each estate or trust which distributed tax paid by partnership(s) to you for which you are claiming a credit.

UI/WF/SWF; DI Credit (Lines 47 and 48)

You may take credit for excess unemployment insurance/workforce development partnership fund/supplemental workforce fund contributions and/or disability insurance contributions withheld by two or more employers. For 2008, the maximum employee unemployment insurance/workforce development partnership fund/supplemental workforce fund contribution was \$117.72, and the maximum employee disability insurance contribution was \$138.50. If you had two or more employers and you contributed more than the maximum amount(s), you must enclose a completed Form NJ-2450 with your return to claim the credit.

If any single employer withheld more than the maximum for either UI/WF/SWF (\$117.72) or disability insurance (\$138.50) contributions, enter only the maximum amount for that category on Form NJ-2450. You must contact the employer who withheld contributions in excess of the legal maximum for a refund.

All information on Form NJ-2450 must be substantiated by W-2 statements or the claim will be denied. The amounts of

unemployment insurance/workforce development partnership fund/supplemental workforce fund contributions and disability insurance contributions withheld must be reported separately on all W-2 statements. The employer's New Jersey Taxpayer Identification Number **or** approved private plan number must also be shown. See sample W-2 on page 17.

Be careful when completing Form NJ-2450 and check that your W-2 verifies the information you provide. If **all** New Jersey Department of Labor and Workforce Development requirements are not met, your income tax credit must be denied. You must then refile your claim with the Department of Labor and Workforce Development using their Form UC-9A, "Employee's Claim for Refund of Excess Contributions." Once your income tax credit for excess unemployment insurance/workforce development partnership fund/supplemental workforce fund contributions and/or disability insurance contributions has been denied, it can **only** be claimed through the Department of Labor and Workforce Development.

Contact our Customer Service Center to request Form NJ-2450 or visit the Division's Web site. See page 44.

Line 47 - Excess New Jersey UI/WF/SWF Withheld

Enter on Line 47 the excess unemployment insurance/workforce development partnership fund/supplemental workforce fund contributions withheld from Line 4 of Form NJ-2450. Enclose Form NJ-2450 with your return.

Line 48 - Excess New Jersey Disability Insurance Withheld

Enter on Line 48 the excess disability insurance contributions withheld from Line 5 of Form NJ-2450. Enclose Form NJ-2450 with your return.

Line 49 - Total Payments/Credits

Add Lines 44 through 48 and enter the total on Line 49.

Amount You Owe or Overpayment (Lines 50 and 51)

Compare Lines 49 and 43.

- If Line 49 is less than Line 43, you have a balance due. Complete Line 50.
- If Line 49 is more than Line 43 you have an overpayment. Complete Line 51.

Line 50 - Amount You Owe

Subtract Line 49 (Total Payments/Credits) from Line 43 (Total Tax and Penalty) and enter the result on Line 50.

If you have a balance due, you may make a donation on Lines 52B, 52C, 52D, 52E, 52F, and/or 52G by adding the amount of your donation to your payment.

Make your check or money order for the total amount payable to "State of New Jersey – TGI." You may also pay your 2008 New Jersey income taxes by electronic check (e-check) or credit card (Visa, American Express, MasterCard, or Discover). See "How to Pay" on page 9. Do not send in the payment voucher if you pay your taxes by e-check or credit card.

NOTE: If the amount of tax you owe (Line 50) is more than \$400, you may want to increase your estimated payments or contact your employer for Form NJ-W4 to increase your withholdings to avoid future interest assessments.

Line 51 - Overpayment

Subtract Line 43 (Total Tax and Penalty) from Line 49 (Total Payments/Credits) and enter the result on Line 51.

Line 52A - Credit to Your 2009 Tax

Enter on Line 52A the amount of your overpayment that you wish to credit to your 2009 tax liability.

Contributions (Lines 52B–52G)

Whether you have an overpayment or a balance due, you may make a donation to any of the following funds:

- Endangered Wildlife Fund
- Children's Trust Fund
- Vietnam Veterans' Memorial Fund
- Breast Cancer Research Fund
- U.S.S. New Jersey Educational Museum Fund

You may also make a donation to one of the following funds on Line 52G.

- Drug Abuse Education Fund (01), or
- Korean Veterans' Memorial Fund (02), or
- Organ and Tissue Donor Awareness Education Fund (03), or
- NJ-AIDS Services Fund (04), or
- Literacy Volunteers of America – New Jersey Fund (05), or
- New Jersey Prostate Cancer Research Fund (06), or
- World Trade Center Scholarship Fund (07), or
- New Jersey Veterans Haven Support Fund (08).

For more information on the funds, see page 1.

Indicate the amount you want to contribute by checking the appropriate box(es) or entering any amount you wish to contribute.

If you are making a donation on Line 52G, also enter the code number (01, 02, 03, 04, 05, 06, 07, or 08) for the fund of your choice. For your convenience, "0" is already entered.

The amount you donate will reduce your refund or increase your balance due. Be sure to enter an amount when making a contribution.

If you are making a donation on Line 52B, 52C, 52D, 52E, 52F, and/or 52G, and you have a balance due, increase the amount of your payment by the amount you wish to contribute. If you are paying your tax due by check and including a donation, your check or money order must be made out to "State of New Jersey – TGI," not to the charity or charities you selected. Your donation will be deposited in the appropriate fund(s) when your return is processed.

New for 2008

Line 53 - Total Deductions From Overpayment

Add any amounts on Lines 52A, 52B, 52C, 52D, 52E, 52F, and 52G. Enter the result on Line 53.

Line 54 - Refund

Subtract Line 53 from Line 51 (Overpayment). Enter the result on Line 54. This is the amount of your refund.

Remember—

- Sign and date your return.
- If you owe tax and you are paying by check or money order, complete the Payment Voucher, Form NJ-1040NR-V, and mail it with your check or money order in the large envelope with your return.
- Do not send in the payment voucher if you pay your taxes by e-check or credit card.

Part I - Disposition of Property (Lines 55–58)

Your portion of the gain or loss derived from the disposition of property owned by a sole proprietorship, partnership, an estate or trust or, in general, an S corporation is reportable as net profits from business on Line 17, distributive share of partnership income on Line 22, income from estates and trusts on Line 25, or net pro rata share of S corporation income on Line 23. For information regarding grantor trusts see the reporting instructions for Line 25 on page 24.

Use Part I to report all other capital gains and income from the sale or exchange of any property (both inside and outside New Jersey). In arriving at your gain, you may deduct expenses of the sale and your adjusted basis in the property. The basis to be used for computing gain or loss is the cost or adjusted basis determined for Federal income tax purposes.

NOTE: If you sold or transferred real property in New Jersey and were required to make estimated tax payments in connection with the sale or transfer, be sure to include such payments on Line 45.

New Jersey income tax law has uncoupled from certain changes in Federal depreciation and expense deduction limits. 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.

The New Jersey allowable IRC Section 199 deduction must be calculated on Form 501-GIT, Domestic Production Activities Deduction. The result should be taken into consideration in calculating the gain or loss on disposition of applicable property. Form 501-GIT can be found on the Division's Web site (www.state.nj.us/treasury/taxation).



TAX TIP If you had an interest in a partnership, a sole proprietorship, or an S corporation which sold or disposed of virtually all of its assets in conjunction with the **complete liquidation** of the entity, then your portion of the gain or loss from the entity's sale or disposition of its assets must be reported as net gains or income from the disposition of property.

If you sold an interest in a partnership, a sole proprietorship, or rental property, you may be required to use a New Jersey adjusted basis. If you sold shares in an S corporation, you **must** use your New Jersey adjusted basis. The gain or loss from your sale or liquidation of a sole proprietorship, a partnership interest, or shares of S corporation stock must be reported as net gains or income from disposition of property in Part I.

For information on calculating your New Jersey adjusted basis and your New Jersey reportable gain or loss, refer to rules N.J.A.C. 18:35-1(c)5 (trade or business property), 18:35-1.3(d)2 (partnerships), or 18:35-1.5(k) (S corporations) and Tax Topic Bulletin GIT-9P, *Income From Partnerships*, or GIT-9S, *Income From S Corporations*.

All gains derived from installment sales must be reported in the same year as reported for Federal income tax purposes. If the New Jersey basis differs from the Federal basis, a New Jersey installment

sale calculation must be made and the New Jersey gain must be reported.

If the spaces provided are not sufficient, enclose a statement with the return listing any additional transactions.

Sale of a Principal Residence. If you sell your principal residence, you may qualify to exclude up to \$250,000 (\$500,000 for certain married/civil union couples filing a joint return) of any gain from your income. Capital gain is computed in the same manner as for Federal income tax purposes. Any amount that is taxable for Federal purposes is taxable for New Jersey purposes.

You can claim the exclusion if, during the 5-year period ending on the date of the sale, you have:

1. Owned the home for at least 2 years (the ownership test); **and**
2. Lived in the home as your principal residence for at least 2 years (the use test).

NOTE: If you owned and used the property as your principal residence for less than 2 years, and you qualify for a reduced exclusion for Federal purposes, you may claim a reduced exclusion for New Jersey purposes.

You can exclude up to \$250,000 (\$500,000 for certain married/civil union couples filing a joint return) of gain from the sale of your principal residence if **both 1 and 2** below apply.

1. Neither you nor your spouse/civil union partner if filing a joint return is excluding gain from the sale of another home.
2. You or your spouse/civil union partner if filing a joint return owned and lived in the home for periods adding up to at least 2 years within the 5-year period ending on the date of sale.

If you are a married/civil union couple, filing a joint return, **both** you and your spouse/civil union partner must meet the use test to qualify for the \$500,000 exclusion.

Part I - Disposition of Property - continued

If only one spouse/civil union partner meets the ownership and use tests, the qualified spouse/civil union partner can exclude up to \$250,000 of the gain when filing either a joint return or a married/CU partner, filing separate return.

You cannot exclude the gain on the sale of your principal residence if, during the 2-year period ending on the date of the sale, you sold another home at a gain and excluded all or part of that gain. If you cannot exclude the gain, you must include it in your income and complete Part I. However, you can claim a reduced exclusion if you sold the home due to a change in health or place of employment and you qualify for a reduced exclusion for Federal purposes.

Line 55 - List of Transactions

List at Line 55, Part I, any reportable transaction(s) from 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, the New Jersey adjustment from the Gross Income Tax Depreciation Adjustment Worksheet GIT-DEP, line 6 must be taken into consideration. Be sure to retain the completed worksheet for your records. See page 44 for how to request Worksheet GIT-DEP and instructions. The Gross Income Tax Act does not distinguish between active and passive losses, nor does it authorize carryback or carryforward of such losses. You may 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.

Line 56 - Capital Gains Distributions

Enter on Line 56 the total amount of all capital gains distributions from your Form 1099-DIV(s) or similar statement(s). Do not include capital gains from a "New Jersey Qualified Investment Fund" which are attributable to qualified exempt obligations or gains from mutual funds to the extent attributable to Federal obligations. For information on "New Jersey Qualified Investment Funds" see page 18.

Assembling Your Return

Be sure to check the following before mailing your completed return:

- ♦ **Check your math.**
- ♦ **Sign and date your return.** Both spouses/civil union partners must sign a joint return.
- ♦ **Enclose** all supporting documents and schedules with the return including:
 - W-2(s)
 - 1099-R(s) and 1099-MISC(s) that indicate NJ withholdings
 - If applicable, New Jersey Form(s): NJ-630, NJ-1040-SC, NJ-2210, NJ-2440, NJ-2450, GIT-317, NJ-NR-A, Schedule NJK-1 (or copy of Federal Schedule K-1, Form 1065), Schedule NJ-K-1 (or copy of Federal Schedule K-1, Form 1120S), Schedule NJK-1, Form NJ-1041 (or copy of Federal Schedule K-1, Form 1041)
 - Statement of residency (Pennsylvania residents)
 - Proof of age and/or disability the first time you claim the exemption(s) on your return
 - Copy of your New Jersey Certificate of Domestic Partnership the first time you claim the exemption on your return
 - If applicable, copy of Federal Form(s):
 - Schedule B or Schedule I for interest over \$1,500
 - Schedule C, C-EZ, or F for business income
 - Form 2106 for employee business expenses
 - Form 3903 for moving expenses
 - Form 4868 for filing under a Federal extension
 - Form 8283 for Qualified Conservation Contributions
 - Form 8853 for Archer MSA contributions
- ♦ **Balance due.** Complete the Payment Voucher, Form NJ-1040NR-V, and return it with your payment if paying by check or money order. Write your social security number on your check or money order. If paying by e-check or credit card, do not include payment voucher.
- ♦ **Use the large envelope** to mail Form NJ-1040NR with related enclosures, payment voucher, and check or money order.
- ♦ **Changes or mistakes** to your original return may be corrected by filing an amended return. See page 12.
- ♦ **Keep a copy** of your return and all supporting documents or schedules.

Line 57 - Other Net Gains

Enter on Line 57 the total amount of net gains or income less net losses from disposition of property not included on Line 55 or 56 of Part I.

Line 58 - Net Gains

Enter on Line 58 the total of the amounts listed on Line 55, Column f and Lines 56 and 57, netting gains with losses. If the netted amount is a loss, enter "0." Also enter this amount on Line 18, Column A. On Line 18, Column B, enter that portion of this amount which is derived from New Jersey sources.

Part II - Rents, Royalties, Patents, and Copyrights

Your portion of net gains or loss derived from rents, royalties, patents, and copyrights from property owned by a sole proprietorship, partnership, an estate or trust or, in general, an S corporation is reportable as net profits from business on Line 17, distributive share of partnership income on Line 22, income from estates and trusts on Line 25, or net pro rata share of S corporation income on Line 23. For information regarding grantor trusts see the reporting instructions for Line 25 on page 24.

continued

Part II - Rents, Royalties, Patents, and Copyrights - continued

Use Part II to report all other net gains or income less net losses from rents, royalties, patents, and copyrights (from both inside and outside New Jersey).

New Jersey income tax law has uncoupled from certain changes in Federal depreciation and expense deduction limits. 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.

The New Jersey allowable IRC Section 199 deduction must be calculated on Form 501-GIT, Domestic Production Activities Deduction. The result should be taken into consideration in calculating the net gain, income, or loss resulting from the rental of applicable property. Form 501-GIT can be found on the Division's Web site (www.state.nj.us/treasury/taxation).

The Gross Income Tax Act does not distinguish between active and passive losses, nor does it authorize carryback or carryforward of such losses. Thus, you may deduct Federal passive losses in full in the year incurred against any gain within the **same category** of income. If the spaces provided are not sufficient, enclose a statement with the return listing any additional property and income.

Line 59 - List of Property and Income

List at Line 59, Part II, the kind of property and the net income or loss from each property. For rentals, in listing the income or loss for each rental property as determined on your Federal Schedule E, the New Jersey adjustments from the Gross Income Tax Depreciation Adjustment Worksheet GIT-DEP, lines 4 and 5 must be taken into consideration. Be sure to retain the completed worksheet for your records. See page 44 for how to request Worksheet GIT-DEP and instructions.

In listing New Jersey income or loss the New Jersey allowable IRC Section 199 deduction must be taken into consideration if applicable. Information regarding the New Jersey limitations and calculations can be found on the Division's Web site (www.state.nj.us/treasury/taxation).

Line 60 - Totals

Add the amounts in each column and enter the totals on Line 60.

Line 61 - Net Income

Add the amounts listed on Line 60 in columns b, c, d, and e. Enter the total on Line 61, 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 that portion of this amount which is derived from New Jersey sources.

Part III - Allocation of Wage and Salary Income

Part III must be completed by nonresidents who have wage/salary income earned partly inside and partly outside New Jersey who cannot readily determine the amount of wage/salary income from New Jersey.

Do not use Part III if your wage/salary income is based on volume (the amount of sales or amount of business transacted). Instead, see the instructions for Line 14, Column B, on page 17.

Line 62 - Amount to be Allocated

Enter on Line 62 the amount reported at Line 14, Column A, which was earned partly inside and partly outside New Jersey.

Line 63 - Total Days

Full-year nonresidents, enter 365 (366 for leap years) on Line 63. Part-year nonresidents, see page 6.

Line 64 - Nonworking Days

Enter on Line 64 the total number of nonworking days (Saturdays, Sundays, holidays, sick leave, vacation, etc.) during the taxable year covered by this return.

Line 65 - Total Days Worked

Subtract Line 64 from Line 63 and enter the result on Line 65. This is the total number of days worked during the taxable year covered by this return.

Line 66 - Days Worked Outside New Jersey

Enter on Line 66 the number of days worked outside of New Jersey during the taxable year covered by this return.

Line 67 - Days Worked in New Jersey

Subtract Line 66 from Line 65 and enter the result on Line 67. This is the number of days you worked in New Jersey during the taxable year covered by this return.

Line 68 - Allocation Factor

Divide Line 67 by Line 65. The result will be a decimal. Multiply Line 62 by the decimal and include this amount on Line 14, Column B.

Part IV - Allocation of Business Income to New Jersey

Part IV must be used by nonresident taxpayers who 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. Contact the Customer Service Center to request Form NJ-NR-A and instructions or visit the Division's Web site. See page 44.

2008 New Jersey Tax Table for Form NJ-1040NR

Use this table if your New Jersey taxable income on Line 36 is less than \$100,000. If your taxable income is \$100,000 or more, you must use the Tax Rate Schedules on page 43 of this booklet.

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 36 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 to be entered on Line 37 of Form NJ-1040NR.

If Line 36 (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
- 5—Qualifying widow(er)/surviving CU partner

2008 NEW JERSEY TAX TABLE (NJ-1040NR)

If Line 36 (New Jersey Taxable Income) Is —		And You Checked Filing Status Line —		If Line 36 (New Jersey Taxable Income) Is —		And You Checked Filing Status Line —		If Line 36 (New Jersey Taxable Income) Is —		And You Checked Filing Status Line —		If Line 36 (New Jersey Taxable Income) Is —		And You Checked Filing Status Line —	
At Least	But Less Than	1 or 3	2, 4, or 5	At Least	But Less Than	1 or 3	2, 4, or 5	At Least	But Less Than	1 or 3	2, 4, or 5	At Least	But Less Than	1 or 3	2, 4, or 5
Your Tax Is—		Your Tax Is—		Your Tax Is—		Your Tax Is—		Your Tax Is—		Your Tax Is—		Your Tax Is—		Your Tax Is—	
		1,000				2,000				3,000					
0	50	0	0	1,000	1,050	14	14	2,000	2,050	28	28	3,000	3,050	42	42
50	100	1	1	1,050	1,100	15	15	2,050	2,100	29	29	3,050	3,100	43	43
100	150	2	2	1,100	1,150	16	16	2,100	2,150	30	30	3,100	3,150	44	44
150	200	2	2	1,150	1,200	16	16	2,150	2,200	30	30	3,150	3,200	44	44
200	250	3	3	1,200	1,250	17	17	2,200	2,250	31	31	3,200	3,250	45	45
250	300	4	4	1,250	1,300	18	18	2,250	2,300	32	32	3,250	3,300	46	46
300	350	5	5	1,300	1,350	19	19	2,300	2,350	33	33	3,300	3,350	47	47
350	400	5	5	1,350	1,400	19	19	2,350	2,400	33	33	3,350	3,400	47	47
400	450	6	6	1,400	1,450	20	20	2,400	2,450	34	34	3,400	3,450	48	48
450	500	7	7	1,450	1,500	21	21	2,450	2,500	35	35	3,450	3,500	49	49
500	550	7	7	1,500	1,550	21	21	2,500	2,550	35	35	3,500	3,550	49	49
550	600	8	8	1,550	1,600	22	22	2,550	2,600	36	36	3,550	3,600	50	50
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	1,900	1,950	27	27	2,900	2,950	41	41	3,900	3,950	55	55
950	1,000	14	14	1,950	2,000	28	28	2,950	3,000	42	42	3,950	4,000	56	56

2008 NEW JERSEY TAX TABLE (NJ-1040NR) – Continued

If Line 36 (New Jersey Taxable Income) Is —		And You Checked Filing Status Line —		If Line 36 (New Jersey Taxable Income) Is —		And You Checked Filing Status Line —		If Line 36 (New Jersey Taxable Income) Is —		And You Checked Filing Status Line —		If Line 36 (New Jersey Taxable Income) Is —		And You Checked Filing Status Line —	
At Least	But Less Than	1 or 3	2, 4, or 5	At Least	But Less Than	1 or 3	2, 4, or 5	At Least	But Less Than	1 or 3	2, 4, or 5	At Least	But Less Than	1 or 3	2, 4, or 5
		Your Tax Is—				Your Tax Is—				Your Tax Is—				Your Tax Is—	
4,000				7,000				10,000				13,000			
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	57	57	7,050	7,100	99	99	10,050	10,100	141	141	13,050	13,100	183	183
4,100	4,150	58	58	7,100	7,150	100	100	10,100	10,150	142	142	13,100	13,150	184	184
4,150	4,200	58	58	7,150	7,200	100	100	10,150	10,200	142	142	13,150	13,200	184	184
4,200	4,250	59	59	7,200	7,250	101	101	10,200	10,250	143	143	13,200	13,250	185	185
4,250	4,300	60	60	7,250	7,300	102	102	10,250	10,300	144	144	13,250	13,300	186	186
4,300	4,350	61	61	7,300	7,350	103	103	10,300	10,350	145	145	13,300	13,350	187	187
4,350	4,400	61	61	7,350	7,400	103	103	10,350	10,400	145	145	13,350	13,400	187	187
4,400	4,450	62	62	7,400	7,450	104	104	10,400	10,450	146	146	13,400	13,450	188	188
4,450	4,500	63	63	7,450	7,500	105	105	10,450	10,500	147	147	13,450	13,500	189	189
4,500	4,550	63	63	7,500	7,550	105	105	10,500	10,550	147	147	13,500	13,550	189	189
4,550	4,600	64	64	7,550	7,600	106	106	10,550	10,600	148	148	13,550	13,600	190	190
4,600	4,650	65	65	7,600	7,650	107	107	10,600	10,650	149	149	13,600	13,650	191	191
4,650	4,700	65	65	7,650	7,700	107	107	10,650	10,700	149	149	13,650	13,700	191	191
4,700	4,750	66	66	7,700	7,750	108	108	10,700	10,750	150	150	13,700	13,750	192	192
4,750	4,800	67	67	7,750	7,800	109	109	10,750	10,800	151	151	13,750	13,800	193	193
4,800	4,850	68	68	7,800	7,850	110	110	10,800	10,850	152	152	13,800	13,850	194	194
4,850	4,900	68	68	7,850	7,900	110	110	10,850	10,900	152	152	13,850	13,900	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	70	70	7,950	8,000	112	112	10,950	11,000	154	154	13,950	14,000	196	196
5,000				8,000				11,000				14,000			
5,000	5,050	70	70	8,000	8,050	112	112	11,000	11,050	154	154	14,000	14,050	196	196
5,050	5,100	71	71	8,050	8,100	113	113	11,050	11,100	155	155	14,050	14,100	197	197
5,100	5,150	72	72	8,100	8,150	114	114	11,100	11,150	156	156	14,100	14,150	198	198
5,150	5,200	72	72	8,150	8,200	114	114	11,150	11,200	156	156	14,150	14,200	198	198
5,200	5,250	73	73	8,200	8,250	115	115	11,200	11,250	157	157	14,200	14,250	199	199
5,250	5,300	74	74	8,250	8,300	116	116	11,250	11,300	158	158	14,250	14,300	200	200
5,300	5,350	75	75	8,300	8,350	117	117	11,300	11,350	159	159	14,300	14,350	201	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	77	77	8,450	8,500	119	119	11,450	11,500	161	161	14,450	14,500	203	203
5,500	5,550	77	77	8,500	8,550	119	119	11,500	11,550	161	161	14,500	14,550	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	79	79	8,650	8,700	121	121	11,650	11,700	163	163	14,650	14,700	205	205
5,700	5,750	80	80	8,700	8,750	122	122	11,700	11,750	164	164	14,700	14,750	206	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	82	82	8,800	8,850	124	124	11,800	11,850	166	166	14,800	14,850	208	208
5,850	5,900	82	82	8,850	8,900	124	124	11,850	11,900	166	166	14,850	14,900	208	208
5,900	5,950	83	83	8,900	8,950	125	125	11,900	11,950	167	167	14,900	14,950	209	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				9,000				12,000				15,000			
6,000	6,050	84	84	9,000	9,050	126	126	12,000	12,050	168	168	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	86	86	9,100	9,150	128	128	12,100	12,150	170	170	15,100	15,150	212	212
6,150	6,200	86	86	9,150	9,200	128	128	12,150	12,200	170	170	15,150	15,200	212	212
6,200	6,250	87	87	9,200	9,250	129	129	12,200	12,250	171	171	15,200	15,250	213	213
6,250	6,300	88	88	9,250	9,300	130	130	12,250	12,300	172	172	15,250	15,300	214	214
6,300	6,350	89	89	9,300	9,350	131	131	12,300	12,350	173	173	15,300	15,350	215	215
6,350	6,400	89	89	9,350	9,400	131	131	12,350	12,400	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	91	91	9,450	9,500	133	133	12,450	12,500	175	175	15,450	15,500	217	217
6,500	6,550	91	91	9,500	9,550	133	133	12,500	12,550	175	175	15,500	15,550	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	93	93	9,650	9,700	135	135	12,650	12,700	177	177	15,650	15,700	219	219
6,700	6,750	94	94	9,700	9,750	136	136	12,700	12,750	178	178	15,700	15,750	220	220
6,750	6,800	95	95	9,750	9,800	137	137	12,750	12,800	179	179	15,750	15,800	221	221
6,800	6,850	96	96	9,800	9,850	138	138	12,800	12,850	180	180	15,800	15,850	222	222
6,850	6,900	96	96	9,850	9,900	138	138	12,850	12,900	180	180	15,850	15,900	222	222
6,900	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

2008 NEW JERSEY TAX TABLE (NJ-1040NR) – Continued

If Line 36 (New Jersey Taxable Income) Is —		And You Checked Filing Status Line —		If Line 36 (New Jersey Taxable Income) Is —		And You Checked Filing Status Line —		If Line 36 (New Jersey Taxable Income) Is —		And You Checked Filing Status Line —		If Line 36 (New Jersey Taxable Income) Is —		And You Checked Filing Status Line —	
At Least	But Less Than	1 or 3	2, 4, or 5	At Least	But Less Than	1 or 3	2, 4, or 5	At Least	But Less Than	1 or 3	2, 4, or 5	At Least	But Less Than	1 or 3	2, 4, or 5
		Your Tax Is—				Your Tax Is—				Your Tax Is—				Your Tax Is—	
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	237	237	19,900	19,950	279	279	22,900	22,950	331	331	25,900	25,950	384	384
16,950	17,000	238	238	19,950	20,000	280	280	22,950	23,000	332	332	25,950	26,000	385	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	243	20,350	20,400	287	287	23,350	23,400	339	339	26,350	26,400	392	392
17,400	17,450	244	244	20,400	20,450	287	287	23,400	23,450	340	340	26,400	26,450	392	392
17,450	17,500	245	245	20,450	20,500	288	288	23,450	23,500	341	341	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				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	354	354	27,200	27,250	406	406
18,250	18,300	256	256	21,250	21,300	302	302	24,250	24,300	355	355	27,250	27,300	407	407
18,300	18,350	257	257	21,300	21,350	303	303	24,300	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

2008 NEW JERSEY TAX TABLE (NJ-1040NR) – Continued

If Line 36 (New Jersey Taxable Income) Is —		And You Checked Filing Status Line —		If Line 36 (New Jersey Taxable Income) Is —		And You Checked Filing Status Line —		If Line 36 (New Jersey Taxable Income) Is —		And You Checked Filing Status Line —		If Line 36 (New Jersey Taxable Income) Is —		And You Checked Filing Status Line —	
At Least	But Less Than	1 or 3	2, 4, or 5	At Least	But Less Than	1 or 3	2, 4, or 5	At Least	But Less Than	1 or 3	2, 4, or 5	At Least	But Less Than	1 or 3	2, 4, or 5
		Your Tax Is—				Your Tax Is—				Your Tax Is—				Your Tax Is—	
28,000				31,000				34,000				37,000			
28,000	28,050	420	420	31,000	31,050	473	473	34,000	34,050	525	525	37,000	37,050	613	578
28,050	28,100	421	421	31,050	31,100	474	474	34,050	34,100	526	526	37,050	37,100	615	579
28,100	28,150	422	422	31,100	31,150	475	475	34,100	34,150	527	527	37,100	37,150	617	580
28,150	28,200	423	423	31,150	31,200	476	476	34,150	34,200	528	528	37,150	37,200	619	581
28,200	28,250	424	424	31,200	31,250	476	476	34,200	34,250	529	529	37,200	37,250	620	581
28,250	28,300	425	425	31,250	31,300	477	477	34,250	34,300	530	530	37,250	37,300	622	582
28,300	28,350	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	37,450	627	585
28,450	28,500	428	428	31,450	31,500	481	481	34,450	34,500	533	533	37,450	37,500	629	586
28,500	28,550	429	429	31,500	31,550	482	482	34,500	34,550	534	534	37,500	37,550	631	587
28,550	28,600	430	430	31,550	31,600	483	483	34,550	34,600	535	535	37,550	37,600	633	588
28,600	28,650	431	431	31,600	31,650	483	483	34,600	34,650	536	536	37,600	37,650	634	588
28,650	28,700	432	432	31,650	31,700	484	484	34,650	34,700	537	537	37,650	37,700	636	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	37,800	640	591
28,800	28,850	434	434	31,800	31,850	487	487	34,800	34,850	539	539	37,800	37,850	641	592
28,850	28,900	435	435	31,850	31,900	488	488	34,850	34,900	540	540	37,850	37,900	643	593
28,900	28,950	436	436	31,900	31,950	489	489	34,900	34,950	541	541	37,900	37,950	645	594
28,950	29,000	437	437	31,950	32,000	490	490	34,950	35,000	542	542	37,950	38,000	647	595
29,000				32,000				35,000				38,000			
29,000	29,050	438	438	32,000	32,050	490	490	35,000	35,050	543	543	38,000	38,050	648	595
29,050	29,100	439	439	32,050	32,100	491	491	35,050	35,100	545	544	38,050	38,100	650	596
29,100	29,150	440	440	32,100	32,150	492	492	35,100	35,150	547	545	38,100	38,150	652	597
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	38,300	657	600
29,300	29,350	443	443	32,300	32,350	496	496	35,300	35,350	554	548	38,300	38,350	659	601
29,350	29,400	444	444	32,350	32,400	497	497	35,350	35,400	556	549	38,350	38,400	661	602
29,400	29,450	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	38,500	664	603
29,500	29,550	447	447	32,500	32,550	499	499	35,500	35,550	561	552	38,500	38,550	666	604
29,550	29,600	448	448	32,550	32,600	500	500	35,550	35,600	563	553	38,550	38,600	668	605
29,600	29,650	448	448	32,600	32,650	501	501	35,600	35,650	564	553	38,600	38,650	669	606
29,650	29,700	449	449	32,650	32,700	502	502	35,650	35,700	566	554	38,650	38,700	671	607
29,700	29,750	450	450	32,700	32,750	503	503	35,700	35,750	568	555	38,700	38,750	673	608
29,750	29,800	451	451	32,750	32,800	504	504	35,750	35,800	570	556	38,750	38,800	675	609
29,800	29,850	452	452	32,800	32,850	504	504	35,800	35,850	571	557	38,800	38,850	676	609
29,850	29,900	453	453	32,850	32,900	505	505	35,850	35,900	573	558	38,850	38,900	678	610
29,900	29,950	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				39,000			
30,000	30,050	455	455	33,000	33,050	508	508	36,000	36,050	578	560	39,000	39,050	683	613
30,050	30,100	456	456	33,050	33,100	509	509	36,050	36,100	580	561	39,050	39,100	685	614
30,100	30,150	457	457	33,100	33,150	510	510	36,100	36,150	582	562	39,100	39,150	687	615
30,150	30,200	458	458	33,150	33,200	511	511	36,150	36,200	584	563	39,150	39,200	689	616
30,200	30,250	459	459	33,200	33,250	511	511	36,200	36,250	585	564	39,200	39,250	690	616
30,250	30,300	460	460	33,250	33,300	512	512	36,250	36,300	587	565	39,250	39,300	692	617
30,300	30,350	461	461	33,300	33,350	513	513	36,300	36,350	589	566	39,300	39,350	694	618
30,350	30,400	462	462	33,350	33,400	514	514	36,350	36,400	591	567	39,350	39,400	696	619
30,400	30,450	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	39,500	699	621
30,500	30,550	464	464	33,500	33,550	517	517	36,500	36,550	596	569	39,500	39,550	701	622
30,550	30,600	465	465	33,550	33,600	518	518	36,550	36,600	598	570	39,550	39,600	703	623
30,600	30,650	466	466	33,600	33,650	518	518	36,600	36,650	599	571	39,600	39,650	704	623
30,650	30,700	467	467	33,650	33,700	519	519	36,650	36,700	601	572	39,650	39,700	706	624
30,700	30,750	468	468	33,700	33,750	520	520	36,700	36,750	603	573	39,700	39,750	708	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	39,900	713	628
30,900	30,950	471	471	33,900	33,950	524	524	36,900	36,950	610	576	39,900	39,950	715	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

2008 NEW JERSEY TAX TABLE (NJ-1040NR) – Continued

If Line 36 (New Jersey Taxable Income) Is —		And You Checked Filing Status Line —		If Line 36 (New Jersey Taxable Income) Is —		And You Checked Filing Status Line —		If Line 36 (New Jersey Taxable Income) Is —		And You Checked Filing Status Line —		If Line 36 (New Jersey Taxable Income) Is —		And You Checked Filing Status Line —	
At Least	But Less Than	1 or 3	2, 4, or 5	At Least	But Less Than	1 or 3	2, 4, or 5	At Least	But Less Than	1 or 3	2, 4, or 5	At Least	But Less Than	1 or 3	2, 4, or 5
		Your Tax Is—				Your Tax Is—				Your Tax Is—				Your Tax Is—	
40,000				43,000				46,000				49,000			
40,000	40,050	719	630	43,000	43,050	885	683	46,000	46,050	1,050	735	49,000	49,050	1,216	788
40,050	40,100	722	631	43,050	43,100	887	684	46,050	46,100	1,053	736	49,050	49,100	1,219	789
40,100	40,150	724	632	43,100	43,150	890	685	46,100	46,150	1,056	737	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	730	634	43,200	43,250	896	686	46,200	46,250	1,061	739	49,200	49,250	1,227	791
40,250	40,300	733	635	43,250	43,300	898	687	46,250	46,300	1,064	740	49,250	49,300	1,230	792
40,300	40,350	735	636	43,300	43,350	901	688	46,300	46,350	1,067	741	49,300	49,350	1,233	793
40,350	40,400	738	637	43,350	43,400	904	689	46,350	46,400	1,070	742	49,350	49,400	1,235	794
40,400	40,450	741	637	43,400	43,450	907	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	747	639	43,500	43,550	912	692	46,500	46,550	1,078	744	49,500	49,550	1,244	797
40,550	40,600	749	640	43,550	43,600	915	693	46,550	46,600	1,081	745	49,550	49,600	1,247	798
40,600	40,650	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	755	642	43,650	43,700	921	694	46,650	46,700	1,086	747	49,650	49,700	1,252	799
40,700	40,750	758	643	43,700	43,750	923	695	46,700	46,750	1,089	748	49,700	49,750	1,255	800
40,750	40,800	760	644	43,750	43,800	926	696	46,750	46,800	1,092	749	49,750	49,800	1,258	801
40,800	40,850	763	644	43,800	43,850	929	697	46,800	46,850	1,095	749	49,800	49,850	1,260	802
40,850	40,900	766	645	43,850	43,900	932	698	46,850	46,900	1,097	750	49,850	49,900	1,263	803
40,900	40,950	769	646	43,900	43,950	934	699	46,900	46,950	1,100	751	49,900	49,950	1,266	804
40,950	41,000	771	647	43,950	44,000	937	700	46,950	47,000	1,103	752	49,950	50,000	1,269	805
41,000				44,000				47,000				50,000			
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	777	649	44,050	44,100	943	701	47,050	47,100	1,108	754	50,050	50,100	1,274	807
41,100	41,150	780	650	44,100	44,150	945	702	47,100	47,150	1,111	755	50,100	50,150	1,277	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	785	651	44,200	44,250	951	704	47,200	47,250	1,117	756	50,200	50,250	1,282	811
41,250	41,300	788	652	44,250	44,300	954	705	47,250	47,300	1,119	757	50,250	50,300	1,285	812
41,300	41,350	791	653	44,300	44,350	956	706	47,300	47,350	1,122	758	50,300	50,350	1,288	813
41,350	41,400	793	654	44,350	44,400	959	707	47,350	47,400	1,125	759	50,350	50,400	1,291	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	802	657	44,500	44,550	968	709	47,500	47,550	1,133	762	50,500	50,550	1,299	818
41,550	41,600	805	658	44,550	44,600	970	710	47,550	47,600	1,136	763	50,550	50,600	1,302	819
41,600	41,650	807	658	44,600	44,650	973	711	47,600	47,650	1,139	763	50,600	50,650	1,305	820
41,650	41,700	810	659	44,650	44,700	976	712	47,650	47,700	1,142	764	50,650	50,700	1,307	822
41,700	41,750	813	660	44,700	44,750	979	713	47,700	47,750	1,144	765	50,700	50,750	1,310	823
41,750	41,800	816	661	44,750	44,800	981	714	47,750	47,800	1,147	766	50,750	50,800	1,313	824
41,800	41,850	818	662	44,800	44,850	984	714	47,800	47,850	1,150	767	50,800	50,850	1,316	825
41,850	41,900	821	663	44,850	44,900	987	715	47,850	47,900	1,153	768	50,850	50,900	1,318	826
41,900	41,950	824	664	44,900	44,950	990	716	47,900	47,950	1,155	769	50,900	50,950	1,321	828
41,950	42,000	827	665	44,950	45,000	992	717	47,950	48,000	1,158	770	50,950	51,000	1,324	829
42,000				45,000				48,000				51,000			
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	832	666	45,050	45,100	998	719	48,050	48,100	1,164	771	51,050	51,100	1,329	831
42,100	42,150	835	667	45,100	45,150	1,001	720	48,100	48,150	1,166	772	51,100	51,150	1,332	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	840	669	45,200	45,250	1,006	721	48,200	48,250	1,172	774	51,200	51,250	1,338	835
42,250	42,300	843	670	45,250	45,300	1,009	722	48,250	48,300	1,175	775	51,250	51,300	1,340	836
42,300	42,350	846	671	45,300	45,350	1,012	723	48,300	48,350	1,177	776	51,300	51,350	1,343	837
42,350	42,400	849	672	45,350	45,400	1,014	724	48,350	48,400	1,180	777	51,350	51,400	1,346	839
42,400	42,450	851	672	45,400	45,450	1,017	725	48,400	48,450	1,183	777	51,400	51,450	1,349	840
42,450	42,500	854	673	45,450	45,500	1,020	726	48,450	48,500	1,186	778	51,450	51,500	1,351	841
42,500	42,550	857	674	45,500	45,550	1,023	727	48,500	48,550	1,189	779	51,500	51,550	1,354	842
42,550	42,600	860	675	45,550	45,600	1,026	728	48,550	48,600	1,191	780	51,550	51,600	1,357	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	865	677	45,650	45,700	1,031	729	48,650	48,700	1,197	782	51,650	51,700	1,363	846
42,700	42,750	868	678	45,700	45,750	1,034	730	48,700	48,750	1,200	783	51,700	51,750	1,365	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	874	679	45,800	45,850	1,039	732	48,800	48,850	1,205	784	51,800	51,850	1,371	850
42,850	42,900	876	680	45,850	45,900	1,042	733	48,850	48,900	1,208	785	51,850	51,900	1,374	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

2008 NEW JERSEY TAX TABLE (NJ-1040) – Continued

If Line 36 (New Jersey Taxable Income) Is —		And You Checked Filing Status Line —		If Line 36 (New Jersey Taxable Income) Is —		And You Checked Filing Status Line —		If Line 36 (New Jersey Taxable Income) Is —		And You Checked Filing Status Line —		If Line 36 (New Jersey Taxable Income) Is —		And You Checked Filing Status Line —	
At Least	But Less Than	1 or 3	2, 4, or 5	At Least	But Less Than	1 or 3	2, 4, or 5	At Least	But Less Than	1 or 3	2, 4, or 5	At Least	But Less Than	1 or 3	2, 4, or 5
		Your Tax Is—				Your Tax Is—				Your Tax Is—				Your Tax Is—	
52,000				55,000				58,000				61,000			
52,000	52,050	1,382	855	55,000	55,050	1,548	928	58,000	58,050	1,713	1,002	61,000	61,050	1,879	1,075
52,050	52,100	1,385	856	55,050	55,100	1,550	929	58,050	58,100	1,716	1,003	61,050	61,100	1,882	1,076
52,100	52,150	1,387	857	55,100	55,150	1,553	931	58,100	58,150	1,719	1,004	61,100	61,150	1,885	1,078
52,150	52,200	1,390	858	55,150	55,200	1,556	932	58,150	58,200	1,722	1,005	61,150	61,200	1,887	1,079
52,200	52,250	1,393	860	55,200	55,250	1,559	933	58,200	58,250	1,724	1,007	61,200	61,250	1,890	1,080
52,250	52,300	1,396	861	55,250	55,300	1,561	934	58,250	58,300	1,727	1,008	61,250	61,300	1,893	1,081
52,300	52,350	1,398	862	55,300	55,350	1,564	935	58,300	58,350	1,730	1,009	61,300	61,350	1,896	1,082
52,350	52,400	1,401	863	55,350	55,400	1,567	937	58,350	58,400	1,733	1,010	61,350	61,400	1,898	1,084
52,400	52,450	1,404	864	55,400	55,450	1,570	938	58,400	58,450	1,735	1,011	61,400	61,450	1,901	1,085
52,450	52,500	1,407	866	55,450	55,500	1,572	939	58,450	58,500	1,738	1,013	61,450	61,500	1,904	1,086
52,500	52,550	1,410	867	55,500	55,550	1,575	940	58,500	58,550	1,741	1,014	61,500	61,550	1,907	1,087
52,550	52,600	1,412	868	55,550	55,600	1,578	942	58,550	58,600	1,744	1,015	61,550	61,600	1,910	1,089
52,600	52,650	1,415	869	55,600	55,650	1,581	943	58,600	58,650	1,747	1,016	61,600	61,650	1,912	1,090
52,650	52,700	1,418	871	55,650	55,700	1,584	944	58,650	58,700	1,749	1,018	61,650	61,700	1,915	1,091
52,700	52,750	1,421	872	55,700	55,750	1,586	945	58,700	58,750	1,752	1,019	61,700	61,750	1,918	1,092
52,750	52,800	1,423	873	55,750	55,800	1,589	946	58,750	58,800	1,755	1,020	61,750	61,800	1,921	1,093
52,800	52,850	1,426	874	55,800	55,850	1,592	948	58,800	58,850	1,758	1,021	61,800	61,850	1,923	1,095
52,850	52,900	1,429	875	55,850	55,900	1,595	949	58,850	58,900	1,760	1,022	61,850	61,900	1,926	1,096
52,900	52,950	1,432	877	55,900	55,950	1,597	950	58,900	58,950	1,763	1,024	61,900	61,950	1,929	1,097
52,950	53,000	1,434	878	55,950	56,000	1,600	951	58,950	59,000	1,766	1,025	61,950	62,000	1,932	1,098
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	1,440	880	56,050	56,100	1,606	954	59,050	59,100	1,771	1,027	62,050	62,100	1,937	1,101
53,100	53,150	1,443	882	56,100	56,150	1,608	955	59,100	59,150	1,774	1,029	62,100	62,150	1,940	1,102
53,150	53,200	1,445	883	56,150	56,200	1,611	956	59,150	59,200	1,777	1,030	62,150	62,200	1,943	1,103
53,200	53,250	1,448	884	56,200	56,250	1,614	958	59,200	59,250	1,780	1,031	62,200	62,250	1,945	1,105
53,250	53,300	1,451	885	56,250	56,300	1,617	959	59,250	59,300	1,782	1,032	62,250	62,300	1,948	1,106
53,300	53,350	1,454	886	56,300	56,350	1,619	960	59,300	59,350	1,785	1,033	62,300	62,350	1,951	1,107
53,350	53,400	1,456	888	56,350	56,400	1,622	961	59,350	59,400	1,788	1,035	62,350	62,400	1,954	1,108
53,400	53,450	1,459	889	56,400	56,450	1,625	962	59,400	59,450	1,791	1,036	62,400	62,450	1,956	1,109
53,450	53,500	1,462	890	56,450	56,500	1,628	964	59,450	59,500	1,793	1,037	62,450	62,500	1,959	1,111
53,500	53,550	1,465	891	56,500	56,550	1,631	965	59,500	59,550	1,796	1,038	62,500	62,550	1,962	1,112
53,550	53,600	1,468	893	56,550	56,600	1,633	966	59,550	59,600	1,799	1,040	62,550	62,600	1,965	1,113
53,600	53,650	1,470	894	56,600	56,650	1,636	967	59,600	59,650	1,802	1,041	62,600	62,650	1,968	1,114
53,650	53,700	1,473	895	56,650	56,700	1,639	969	59,650	59,700	1,805	1,042	62,650	62,700	1,970	1,116
53,700	53,750	1,476	896	56,700	56,750	1,642	970	59,700	59,750	1,807	1,043	62,700	62,750	1,973	1,117
53,750	53,800	1,479	897	56,750	56,800	1,644	971	59,750	59,800	1,810	1,044	62,750	62,800	1,976	1,118
53,800	53,850	1,481	899	56,800	56,850	1,647	972	59,800	59,850	1,813	1,046	62,800	62,850	1,979	1,119
53,850	53,900	1,484	900	56,850	56,900	1,650	973	59,850	59,900	1,816	1,047	62,850	62,900	1,981	1,120
53,900	53,950	1,487	901	56,900	56,950	1,653	975	59,900	59,950	1,818	1,048	62,900	62,950	1,984	1,122
53,950	54,000	1,490	902	56,950	57,000	1,655	976	59,950	60,000	1,821	1,049	62,950	63,000	1,987	1,123
54,000				57,000				60,000				63,000			
54,000	54,050	1,492	904	57,000	57,050	1,658	977	60,000	60,050	1,824	1,051	63,000	63,050	1,990	1,124
54,050	54,100	1,495	905	57,050	57,100	1,661	978	60,050	60,100	1,827	1,052	63,050	63,100	1,992	1,125
54,100	54,150	1,498	906	57,100	57,150	1,664	980	60,100	60,150	1,829	1,053	63,100	63,150	1,995	1,127
54,150	54,200	1,501	907	57,150	57,200	1,666	981	60,150	60,200	1,832	1,054	63,150	63,200	1,998	1,128
54,200	54,250	1,503	909	57,200	57,250	1,669	982	60,200	60,250	1,835	1,056	63,200	63,250	2,001	1,129
54,250	54,300	1,506	910	57,250	57,300	1,672	983	60,250	60,300	1,838	1,057	63,250	63,300	2,003	1,130
54,300	54,350	1,509	911	57,300	57,350	1,675	984	60,300	60,350	1,840	1,058	63,300	63,350	2,006	1,131
54,350	54,400	1,512	912	57,350	57,400	1,677	986	60,350	60,400	1,843	1,059	63,350	63,400	2,009	1,133
54,400	54,450	1,514	913	57,400	57,450	1,680	987	60,400	60,450	1,846	1,060	63,400	63,450	2,012	1,134
54,450	54,500	1,517	915	57,450	57,500	1,683	988	60,450	60,500	1,849	1,062	63,450	63,500	2,014	1,135
54,500	54,550	1,520	916	57,500	57,550	1,686	989	60,500	60,550	1,852	1,063	63,500	63,550	2,017	1,136
54,550	54,600	1,523	917	57,550	57,600	1,689	991	60,550	60,600	1,854	1,064	63,550	63,600	2,020	1,138
54,600	54,650	1,526	918	57,600	57,650	1,691	992	60,600	60,650	1,857	1,065	63,600	63,650	2,023	1,139
54,650	54,700	1,528	920	57,650	57,700	1,694	993	60,650	60,700	1,860	1,067	63,650	63,700	2,026	1,140
54,700	54,750	1,531	921	57,700	57,750	1,697	994	60,700	60,750	1,863	1,068	63,700	63,750	2,028	1,141
54,750	54,800	1,534	922	57,750	57,800	1,700	995	60,750	60,800	1,865	1,069	63,750	63,800	2,031	1,142
54,800	54,850	1,537	923	57,800	57,850	1,702	997	60,800	60,850	1,868	1,070	63,800	63,850	2,034	1,144
54,850	54,900	1,539	924	57,850	57,900	1,705	998	60,850	60,900	1,871	1,071	63,850	63,900	2,037	1,145
54,900	54,950	1,542	926	57,900	57,950	1,708	999	60,900	60,950	1,874	1,073	63,900	63,950	2,039	1,146
54,950	55,000	1,545	927	57,950	58,000	1,711	1,000	60,950	61,000	1,876	1,074	63,950	64,000	2,042	1,147

2008 NEW JERSEY TAX TABLE (NJ-1040NR) – Continued

If Line 36 (New Jersey Taxable Income) Is —		And You Checked Filing Status Line —		If Line 36 (New Jersey Taxable Income) Is —		And You Checked Filing Status Line —		If Line 36 (New Jersey Taxable Income) Is —		And You Checked Filing Status Line —		If Line 36 (New Jersey Taxable Income) Is —		And You Checked Filing Status Line —	
At Least	But Less Than	1 or 3	2, 4, or 5	At Least	But Less Than	1 or 3	2, 4, or 5	At Least	But Less Than	1 or 3	2, 4, or 5	At Least	But Less Than	1 or 3	2, 4, or 5
		Your Tax Is—				Your Tax Is—				Your Tax Is—				Your Tax Is—	
64,000				67,000				70,000				73,000			
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	2,097	1,172	67,950	68,000	2,263	1,245	70,950	71,000	2,429	1,329	73,950	74,000	2,595	1,434
65,000				68,000				71,000				74,000			
65,000	65,050	2,100	1,173	68,000	68,050	2,266	1,247	71,000	71,050	2,432	1,331	74,000	74,050	2,597	1,436
65,050	65,100	2,103	1,174	68,050	68,100	2,269	1,248	71,050	71,100	2,434	1,333	74,050	74,100	2,600	1,438
65,100	65,150	2,106	1,176	68,100	68,150	2,271	1,249	71,100	71,150	2,437	1,334	74,100	74,150	2,603	1,439
65,150	65,200	2,108	1,177	68,150	68,200	2,274	1,250	71,150	71,200	2,440	1,336	74,150	74,200	2,606	1,441
65,200	65,250	2,111	1,178	68,200	68,250	2,277	1,252	71,200	71,250	2,443	1,338	74,200	74,250	2,608	1,443
65,250	65,300	2,114	1,179	68,250	68,300	2,280	1,253	71,250	71,300	2,445	1,340	74,250	74,300	2,611	1,445
65,300	65,350	2,117	1,180	68,300	68,350	2,282	1,254	71,300	71,350	2,448	1,341	74,300	74,350	2,614	1,446
65,350	65,400	2,119	1,182	68,350	68,400	2,285	1,255	71,350	71,400	2,451	1,343	74,350	74,400	2,617	1,448
65,400	65,450	2,122	1,183	68,400	68,450	2,288	1,256	71,400	71,450	2,454	1,345	74,400	74,450	2,619	1,450
65,450	65,500	2,125	1,184	68,450	68,500	2,291	1,258	71,450	71,500	2,456	1,347	74,450	74,500	2,622	1,452
65,500	65,550	2,128	1,185	68,500	68,550	2,294	1,259	71,500	71,550	2,459	1,348	74,500	74,550	2,625	1,453
65,550	65,600	2,131	1,187	68,550	68,600	2,296	1,260	71,550	71,600	2,462	1,350	74,550	74,600	2,628	1,455
65,600	65,650	2,133	1,188	68,600	68,650	2,299	1,261	71,600	71,650	2,465	1,352	74,600	74,650	2,631	1,457
65,650	65,700	2,136	1,189	68,650	68,700	2,302	1,263	71,650	71,700	2,468	1,354	74,650	74,700	2,633	1,459
65,700	65,750	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				69,000				72,000				75,000			
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	2,194	1,215	69,700	69,750	2,360	1,288	72,700	72,750	2,526	1,390	75,700	75,750	2,697	1,495
66,750	66,800	2,197	1,216	69,750	69,800	2,363	1,289	72,750	72,800	2,528	1,392	75,750	75,800	2,701	1,497
66,800	66,850	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	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	2,707	1,501
66,900	66,950	2,205	1,220	69,900	69,950	2,371	1,293	72,900	72,950	2,537	1,397	75,900	75,950	2,710	1,502
66,950	67,000	2,208	1,221	69,950	70,000	2,374	1,294	72,950	73,000	2,539	1,399	75,950	76,000	2,713	1,504

2008 NEW JERSEY TAX TABLE (NJ-1040NR) – Continued

If Line 36 (New Jersey Taxable Income) Is —		And You Checked Filing Status Line —		If Line 36 (New Jersey Taxable Income) Is —		And You Checked Filing Status Line —		If Line 36 (New Jersey Taxable Income) Is —		And You Checked Filing Status Line —		If Line 36 (New Jersey Taxable Income) Is —		And You Checked Filing Status Line —	
At Least	But Less Than	1 or 3	2, 4, or 5	At Least	But Less Than	1 or 3	2, 4, or 5	At Least	But Less Than	1 or 3	2, 4, or 5	At Least	But Less Than	1 or 3	2, 4, or 5
		Your Tax Is—				Your Tax Is—				Your Tax Is—				Your Tax Is—	
76,000				79,000				82,000				85,000			
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	2,720	1,508	79,050	79,100	2,911	1,613	82,050	82,100	3,102	1,760	85,050	85,100	3,293	1,925
76,100	76,150	2,723	1,509	79,100	79,150	2,914	1,614	82,100	82,150	3,105	1,762	85,100	85,150	3,296	1,928
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	2,729	1,513	79,200	79,250	2,920	1,618	82,200	82,250	3,111	1,768	85,200	85,250	3,303	1,934
76,250	76,300	2,732	1,515	79,250	79,300	2,924	1,620	82,250	82,300	3,115	1,771	85,250	85,300	3,306	1,936
76,300	76,350	2,736	1,516	79,300	79,350	2,927	1,621	82,300	82,350	3,118	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	2,742	1,520	79,400	79,450	2,933	1,625	82,400	82,450	3,124	1,779	85,400	85,450	3,315	1,945
76,450	76,500	2,745	1,522	79,450	79,500	2,936	1,627	82,450	82,500	3,127	1,782	85,450	85,500	3,319	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	2,755	1,527	79,600	79,650	2,946	1,632	82,600	82,650	3,137	1,790	85,600	85,650	3,328	1,956
76,650	76,700	2,758	1,529	79,650	79,700	2,949	1,634	82,650	82,700	3,140	1,793	85,650	85,700	3,331	1,959
76,700	76,750	2,761	1,530	79,700	79,750	2,952	1,635	82,700	82,750	3,143	1,796	85,700	85,750	3,334	1,961
76,750	76,800	2,764	1,532	79,750	79,800	2,955	1,637	82,750	82,800	3,147	1,798	85,750	85,800	3,338	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	2,774	1,537	79,900	79,950	2,965	1,642	82,900	82,950	3,156	1,807	85,900	85,950	3,347	1,972
76,950	77,000	2,777	1,539	79,950	80,000	2,968	1,644	82,950	83,000	3,159	1,809	85,950	86,000	3,350	1,975
77,000				80,000				83,000				86,000			
77,000	77,050	2,780	1,541	80,000	80,050	2,971	1,646	83,000	83,050	3,162	1,812	86,000	86,050	3,354	1,978
77,050	77,100	2,783	1,543	80,050	80,100	2,975	1,649	83,050	83,100	3,166	1,815	86,050	86,100	3,357	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	2,790	1,546	80,150	80,200	2,981	1,655	83,150	83,200	3,172	1,820	86,150	86,200	3,363	1,986
77,200	77,250	2,793	1,548	80,200	80,250	2,984	1,657	83,200	83,250	3,175	1,823	86,200	86,250	3,366	1,989
77,250	77,300	2,796	1,550	80,250	80,300	2,987	1,660	83,250	83,300	3,178	1,826	86,250	86,300	3,369	1,992
77,300	77,350	2,799	1,551	80,300	80,350	2,990	1,663	83,300	83,350	3,182	1,829	86,300	86,350	3,373	1,994
77,350	77,400	2,803	1,553	80,350	80,400	2,994	1,666	83,350	83,400	3,185	1,831	86,350	86,400	3,376	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	2,809	1,557	80,450	80,500	3,000	1,671	83,450	83,500	3,191	1,837	86,450	86,500	3,382	2,003
77,500	77,550	2,812	1,558	80,500	80,550	3,003	1,674	83,500	83,550	3,194	1,840	86,500	86,550	3,385	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	2,822	1,564	80,650	80,700	3,013	1,682	83,650	83,700	3,204	1,848	86,650	86,700	3,395	2,014
77,700	77,750	2,825	1,565	80,700	80,750	3,016	1,685	83,700	83,750	3,207	1,851	86,700	86,750	3,398	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	2,831	1,569	80,800	80,850	3,022	1,691	83,800	83,850	3,213	1,856	86,800	86,850	3,405	2,022
77,850	77,900	2,834	1,571	80,850	80,900	3,025	1,693	83,850	83,900	3,217	1,859	86,850	86,900	3,408	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	2,841	1,574	80,950	81,000	3,032	1,699	83,950	84,000	3,223	1,865	86,950	87,000	3,414	2,030
78,000				81,000				84,000				87,000			
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	2,847	1,578	81,050	81,100	3,038	1,704	84,050	84,100	3,229	1,870	87,050	87,100	3,420	2,036
78,100	78,150	2,850	1,579	81,100	81,150	3,041	1,707	84,100	84,150	3,233	1,873	87,100	87,150	3,424	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	2,857	1,583	81,200	81,250	3,048	1,713	84,200	84,250	3,239	1,878	87,200	87,250	3,430	2,044
78,250	78,300	2,860	1,585	81,250	81,300	3,051	1,715	84,250	84,300	3,242	1,881	87,250	87,300	3,433	2,047
78,300	78,350	2,863	1,586	81,300	81,350	3,054	1,718	84,300	84,350	3,245	1,884	87,300	87,350	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	2,869	1,590	81,400	81,450	3,061	1,724	84,400	84,450	3,252	1,889	87,400	87,450	3,443	2,055
78,450	78,500	2,873	1,592	81,450	81,500	3,064	1,726	84,450	84,500	3,255	1,892	87,450	87,500	3,446	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	2,879	1,595	81,550	81,600	3,070	1,732	84,550	84,600	3,261	1,898	87,550	87,600	3,452	2,064
78,600	78,650	2,882	1,597	81,600	81,650	3,073	1,735	84,600	84,650	3,264	1,901	87,600	87,650	3,455	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	2,889	1,600	81,700	81,750	3,080	1,740	84,700	84,750	3,271	1,906	87,700	87,750	3,462	2,072
78,750	78,800	2,892	1,602	81,750	81,800	3,083	1,743	84,750	84,800	3,274	1,909	87,750	87,800	3,465	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	2,901	1,607	81,900	81,950	3,092	1,751	84,900	84,950	3,283	1,917	87,900	87,950	3,475	2,083
78,950	79,000	2,904	1,609	81,950	82,000	3,096	1,754	84,950	85,000	3,287	1,920	87,950	88,000	3,478	2,086

2008 NEW JERSEY TAX TABLE (NJ-1040NR) – Continued

If Line 36 (New Jersey Taxable Income) Is —		And You Checked Filing Status Line —		If Line 36 (New Jersey Taxable Income) Is —		And You Checked Filing Status Line —		If Line 36 (New Jersey Taxable Income) Is —		And You Checked Filing Status Line —		If Line 36 (New Jersey Taxable Income) Is —		And You Checked Filing Status Line —	
At Least	But Less Than	1 or 3	2, 4, or 5	At Least	But Less Than	1 or 3	2, 4, or 5	At Least	But Less Than	1 or 3	2, 4, or 5	At Least	But Less Than	1 or 3	2, 4, or 5
		Your Tax Is—				Your Tax Is—				Your Tax Is—				Your Tax Is—	
88,000				91,000				94,000				97,000			
88,000	88,050	3,481	2,088	91,000	91,050	3,672	2,254	94,000	94,050	3,863	2,420	97,000	97,050	4,054	2,586
88,050	88,100	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	2,102	91,250	91,300	3,688	2,268	94,250	94,300	3,879	2,434	97,250	97,300	4,070	2,599
88,300	88,350	3,500	2,105	91,300	91,350	3,691	2,271	94,300	94,350	3,882	2,436	97,300	97,350	4,073	2,602
88,350	88,400	3,503	2,108	91,350	91,400	3,694	2,273	94,350	94,400	3,885	2,439	97,350	97,400	4,077	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	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	2,285	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	2,287	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	2,130	91,750	91,800	3,720	2,296	94,750	94,800	3,911	2,461	97,750	97,800	4,102	2,627
88,800	88,850	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	3,538	2,138	91,900	91,950	3,729	2,304	94,900	94,950	3,920	2,470	97,900	97,950	4,112	2,635
88,950	89,000	3,541	2,141	91,950	92,000	3,733	2,307	94,950	95,000	3,924	2,472	97,950	98,000	4,115	2,638
89,000				92,000				95,000				98,000			
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				96,000				99,000			
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	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	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	4,010	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	4,042	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

**2008 New Jersey Tax Rate Schedules
for Form NJ-1040NR**

FILING STATUS: Single Married/CU partner, filing separate return		Table A			
		STEP 1	STEP 2	STEP 3	
If Taxable Income (Line 36) is:		Enter Line 36	Multiply Line 36 by:	Subtract	Your Tax
Over	But not over				
\$ 0	\$ 20,000	_____	× .014 = _____	– \$ 0 = _____	_____
\$ 20,000	\$ 35,000	_____	× .0175 = _____	– \$ 70.00 = _____	_____
\$ 35,000	\$ 40,000	_____	× .035 = _____	– \$ 682.50 = _____	_____
\$ 40,000	\$ 75,000	_____	× .05525 = _____	– \$ 1,492.50 = _____	_____
\$ 75,000	\$500,000	_____	× .0637 = _____	– \$ 2,126.25 = _____	_____
\$500,000	and over	_____	× .0897 = _____	– \$15,126.25 = _____	_____

FILING STATUS: Married/CU couple, filing joint return Head of household Qualifying widow(er)/surviving CU partner		Table B			
		STEP 1	STEP 2	STEP 3	
If Taxable Income (Line 36) is:		Enter Line 36	Multiply Line 36 by:	Subtract	Your Tax
Over	But not over				
\$ 0	\$ 20,000	_____	× .014 = _____	– \$ 0 = _____	_____
\$ 20,000	\$ 50,000	_____	× .0175 = _____	– \$ 70.00 = _____	_____
\$ 50,000	\$ 70,000	_____	× .0245 = _____	– \$ 420.00 = _____	_____
\$ 70,000	\$ 80,000	_____	× .035 = _____	– \$ 1,154.50 = _____	_____
\$ 80,000	\$150,000	_____	× .05525 = _____	– \$ 2,775.00 = _____	_____
\$150,000	\$500,000	_____	× .0637 = _____	– \$ 4,042.50 = _____	_____
\$500,000	and over	_____	× .0897 = _____	– \$17,042.50 = _____	_____

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 forms and publications through our automated message system.

Contact our Customer Service Center
609-292-6400 — Speak directly to a Division of Taxation representative for tax information and assistance, 8:30 a.m. to 4:30 p.m., Monday through Friday (except holidays).

Text Telephone Service (TTY/TDD) for Hard-of-Hearing Users
1-800-286-6613 — (toll-free within NJ, NY, PA, DE, and MD) or **609-984-7300**. These numbers are accessible *only* from TTY devices.

- ◆ Submit a text message on any tax matter.
- ◆ Receive a reply through NJ Relay Services (711).

online...

Visit the New Jersey Division of Taxation Home Page
 Many State tax forms and publications are available on our Web site. Access the Division's home page at:
www.state.nj.us/treasury/taxation/

You may also reach us by e-mail at:
nj.taxation@treas.state.nj.us

Subscribe to *NJ Tax E-News*, the Division of Taxation's online information service, at:
www.state.nj.us/treasury/taxation/listservservice.htm

in person...

Visit a New Jersey Division of Taxation Regional Office
 Regional offices provide individual assistance at various locations throughout the State. Call the Automated Tax Information System or visit our home page for the address of the regional office 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 Web site at:
www.state.nj.us/treasury/taxation/forms.htm
- ◆ Check with a New Jersey public library: forms are available at certain locations.
- ◆ Dial NJ TaxFax at 609-826-4500 from your fax machine's phone. NJ TaxFax makes State tax forms available to fax machine users 24 hours a day, 7 days a week. Once connected to NJ TaxFax, simply enter the form number of the desired form. It will be faxed to you within seconds.
- ◆ Write to:

NJ DIVISION OF TAXATION
 TAXPAYER FORMS SERVICES
 PO BOX 269
 TRENTON NJ 08695-0269

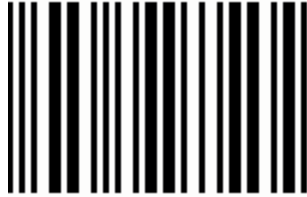
Who Can Help...

In addition to assistance provided by the Division, other free tax assistance is available for senior citizens, disabled, non-English speaking, and low-income people. 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.

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**NJ-1041
2008**



State of New Jersey
**GROSS INCOME TAX
FIDUCIARY RETURN**

For Taxable Year January 1, 2008 - December 31, 2008
Or Other Taxable Year Beginning _____, 2008,
Ending _____, 20____

5-F

Check this block if application for Federal extension is enclosed or enter confirmation number _____

<i>Federal Employer Identification Number</i>	Name of Estate or Trust		
	Name and Title of Fiduciary		
<p>▲ You must enter your FEIN above ▲</p> <p><i>For Privacy Act Notification, see instructions</i></p>	Address of Fiduciary (Number and Street or Rural Route)		
	City, Town, Post Office	State	Zip Code

RESIDENCY STATUS: (check only ONE box)

1. Resident Estate - Date of decedent's death _____
2. Resident Trust - Date trust created _____
3. Nonresident Estate - Date of decedent's death and State _____ } Type of Trust
4. Nonresident Trust - Date trust created and State _____ } Name of State
5. If estate was closed or trust terminated, check box Also state the date _____

**GUBERNATORIAL
ELECTIONS FUND**



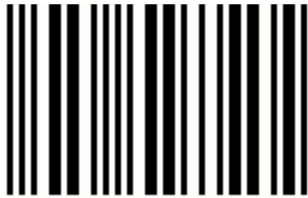
Do you wish to designate \$1 of your taxes for this fund?

YES	NO
-----	----

Note: IF YOU CHECK THE "YES" BOX, IT WILL NOT INCREASE THE TAX OR REDUCE THE REFUND

NOTE: Nonresident estates and trusts, see instructions.

6. Interest Tax-Exempt Interest _____	6		
7. Dividends Tax-Exempt Dividends _____	7		
8. Net profits from business (From Schedule A, Line 38)	8		
9. Net gains or income from disposition of property (From Schedule B, Line 42)	9		
10. Net gains or income from rents, royalties, patents, and copyrights (From Schedule C, Line 45)	10		
11. Distributive Share of Partnership Income (Enclose Schedule NJK-1)	11		
12. Net pro rata share of S Corporation Income (Enclose Schedule NJ-K-1)	12		
13. Other Income - State Nature _____	13		
14. Gross Income (Add Lines 6 through 13) If \$10,000 or less, see instructions	14		
15. Distributions (From Schedule D Line 47A)	15		
16. Total Income (Line 14 minus Line 15)	16		
16a. NONRESIDENTS: NJ Income from Schedule G, Line 11	16a		
17. Income Commissions	17		
18. Exemption - Enter \$1,000 (Part-year taxpayers - see instructions)	18		
19. Health Enterprise Zone Deduction	19		
20. Total deductions and exemption (Add Lines 17, 18, and 19)	20		
21. Taxable Income (Line 16 less Line 20)	21		



<i>Federal Employer Identification Number</i>	Name of Estate or Trust
	Name and Title of Fiduciary

22. Taxable Income (from Page 1, Line 21)	22		
---	----	--	--

NONRESIDENTS ONLY:

23. Tax on amount on Line 22 (From Tax Table on page 15)	23		
24. Income Percentage $\frac{\text{(Line 16a)}}{\text{(Line 16)}} = \text{_____ \%}$			

25. TAX: Residents (From Tax Table, page 15) Nonresidents (Multiply amount from Line 23 _____ x _____ % from Line 24)	25		
26. Credit for income or wage taxes paid by New Jersey estates or trusts to other jurisdictions (From Schedule E, Line 52)	26		
27. Balance of Tax (Subtract Line 26 from Line 25)	27		
28. Sheltered Workshop Tax Credit	28		
29. Balance of Tax after Credit (Subtract Line 28 from Line 27)	29		
30. New Jersey income tax previously paid	30		
31a. Tax paid on your behalf by Partnership(s) From NJK-1s (enclose)	31a		
31b. Tax paid on your behalf by Partnership(s) and Distributed From Line 47C	31b		
31c. Balance of tax paid on your behalf by Partnership(s) (Subtract Line 31b from 31a)	31c		
32. Total payments and credits (Add Line 30 and Line 31c)	32		
33. Balance of Tax Due (Line 29 less Line 32)	33		
34. Overpayment (Line 32 less Line 29)	34		
35. Credit to 2009 Tax	35		
36. Refund (Line 34 less Line 35)	36		

SIGN HERE	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. If prepared by a person other than taxpayer, this declaration is based on all information of which the preparer has any knowledge.	Pay amount on Line 33 in full. Write FEIN on check or money order and make payable to: STATE OF NEW JERSEY - TGI Division of Taxation Revenue Processing Center PO Box 888 Trenton, NJ 08646-0888 You may also pay by e-check or credit card.
	_____ Signature of Fiduciary or Officer Representing Fiduciary Date	
	I authorize the Division of Taxation to discuss my return and enclosures with my preparer (below) <input type="checkbox"/>	
	_____ Signature of Preparer Other than Fiduciary Date Address Fed. ID. No.	

Division Use	1 _____ 2 _____ 3 _____ 4 _____ 5 _____ 6 _____ 7 _____
---------------------	---

Federal Employer Identification Number	Name of Estate or Trust	Name and Title of Fiduciary
--	-------------------------	-----------------------------

SCHEDULE A NET PROFITS FROM BUSINESS List below the type of business, address, and net profit (loss) from each business carried on individually by the taxpayer. Enclose Federal Schedule C or F.

	TYPE OF BUSINESS	ADDRESS	NET PROFIT (LOSS)
37.			
38.	TOTAL (Enter here and on Page 1, Line 8) (If loss enter ZERO)		38

SCHEDULE B NET GAINS OR INCOME FROM DISPOSITION OF PROPERTY List the net gains or income, less net loss, derived from the sale, exchange, or other disposition of property including real or personal whether tangible or intangible. Enclose Federal Schedule D.

	(a) Kind of property and description	(b) Date acquired (Mo., day, yr.)	(c) Date sold (Mo., day, yr.)	(d) Gross sales price	(e) Cost or other basis as adjusted (see instructions) and expense of sale	(f) Gain or (loss) (d less e)
39.						
40.	Capital Gains Distributions					40
41.	Other Net Gains					41
42.	Net Gains (Add Lines 39, 40, and 41) (Enter here and on Page 1, Line 9) (If loss enter ZERO)					42

SCHEDULE C NET GAINS OR INCOME FROM RENTS, ROYALTIES, PATENTS, AND COPYRIGHTS List the net gains or net income, less net loss, derived from or in the form of rents, royalties, patents, and copyrights as reported on your Federal Income Tax Return. If you have passive losses for Federal purposes, see instructions. Enclose Federal Schedule E.

	(a) Kind of Property	(b) Net Rental Income (loss)	(c) Net Income From Royalties	(d) Net Income From Patents	(e) Net Income From Copyrights	
43.						
44.	TOTALS	(b)	(c)	(d)	(e)	
45.	Net Income (Combine Columns b, c, d, and e) (Enter here and on Page 1, Line 10) (If loss enter ZERO)					45

SCHEDULE D BENEFICIARIES' SHARES OF INCOME Enclose New Jersey Schedule NJK-1

	Name and Address of Each Beneficiary	Indicate Residency Status	Social Security Number	DISTRIBUTIONS						
				Column A Total Income	Column B NJ Source Income	Column C Tax Paid by Partnerships				
46.										
47.	TOTAL (Enter amount from Line 47A on Page 1, Line 15) (Enter amount from Line 47B on Schedule G, Line 10) (Enter amount from Line 47C on Page 2, Line 31b)			47A	47B	47C				

SCHEDULE E CREDIT FOR INCOME OR WAGE TAXES PAID TO OTHER JURISDICTION A copy of other state or political subdivision tax return must be retained with your records.

48.	Income actually taxed by other jurisdiction during tax year (indicate name _____)	48	
49.	Income Subject to Tax by New Jersey. (From Page 1, Line 16)	49	
50.	Maximum Allowable Credit (48) _____ x _____ =	50	
	(Divide Line 49 into Line 48) (49) _____ (New Jersey Tax, Line 25, Page 2)		
51.	Income tax paid to other jurisdiction	51	
52.	Credit Allowed. (Enter lesser of Line 50 or Line 51 here and on Page 2, Line 26)	52	

SCHEDULE F ALLOCATION OF BUSINESS INCOME TO NEW JERSEY See instructions if other than Formula Basis of allocation is used. Enclose Form NJ-NR-A to Form NJ-1041.

BUSINESS ALLOCATION PERCENTAGE (From Form NJ-NR-A)
 Enter below, the line number and amount of each item of business income reported on Form NJ-1041 which is required to be allocated and multiply by allocation percentage to determine amount of income from New Jersey sources.

From Line No. _____ \$ _____ x _____ % = \$ _____

From Line No. _____ \$ _____ x _____ % = \$ _____

2008

Beneficiary's or Grantor's Share of Income

For Calendar Year 2008, or Fiscal Year Beginning _____, 2008 and ending _____, 20_____

PART I General Information					
Beneficiary or Grantor Information			Estate or Trust Information		
Federal Identification Number			Federal Identification Number		
Name			Name of Estate or Trust		
Street Address			Name of Fiduciary		
			Street Address		
City	State	Zip Code	City	State	Zip Code
Check Applicable Box Individual <input type="checkbox"/> Resident <input type="checkbox"/> Nonresident <input type="checkbox"/> Trust <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> Tax-Exempt Entity <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> Grantor <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> Final NJK-1 <input type="checkbox"/> Member of Composite Return <input type="checkbox"/> Amended NJK-1			Check Applicable Box Estate <input type="checkbox"/> Resident <input type="checkbox"/> Nonresident <input type="checkbox"/> Trust <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> Grantor Trust <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		

PART II Beneficiary's Share of Income			
	Total Distribution	New Jersey Source Income Distributed	Tax Paid by Partnerships and Distributed
Net Income From Estate or Trust			

PART III Grantor's Share of Income		
	Everywhere Income	NJ Source Income
Interest NJ Exempt _____		
Dividends NJ Exempt _____		
Net profits or loss from business		
Net gains, income or loss from disposition of property		
Net gains, income or loss from rents, royalties, patents and copyrights		
Distributive share of partnership income or loss		
Net pro rata share of S corporation income or loss		
Other Income - state nature _____		
Tax paid by partnership(s) on behalf of trust		

Beneficiary and Grantor Reporting of Income

For gross income tax reporting purposes, the net income earned by an estate or trust does not retain its character, i.e., interest, partnership income; rather it is a specified income category - Net Gains or Income Derived Through Estates or Trusts.

The net income from an estate or trust actually distributed or required to be distributed during the taxable year is taxable to the beneficiary in the income category, Net Income From Estates and Trusts. In completing New Jersey Form NJ-1040, NJ-1040NR or NJ-1041 the income is included on the line Other Income.

Beneficiary Reporting of NJK-1 Income and Tax Paid by Partnerships and Distributed

Resident Individual, Estate or Trust - Include the Total Distribution on Form NJ-1040 or Form NJ-1041, Other Income.

Nonresident Individual - Include the Total Distribution on Form NJ-1040NR, in Column A, Other Income. Include the New Jersey Source Income Distributed in Column B, Other Income. Include the Tax Paid by Partnerships and Distributed on Form NJ-1040NR, Line 46.

Nonresident Estate or Trust - Include the Total Distribution on Form NJ-1041, Other Income. Include the New Jersey Source Income Distributed on Schedule G, Other Income. Include the Tax Paid by Partnerships and Distributed on Form NJ-1041, Line 31a.

Grantor Reporting of NJK-1 Share of Income and Tax Paid by Partnerships on Behalf of Trust

Resident Grantor - Include the Everywhere Income amounts in each category of income on Form NJ-1040.

Nonresident Grantor - Include the Everywhere Income amounts in each category of income on Form NJ-1040NR, Column A. Include the New Jersey Source Income amounts in each category of income in Column B. Include Tax Paid by Partnerships on Behalf of Trust on Line 46.

DEFINITIONS

Fiduciary means a guardian, trustee, executor, administrator, receiver, conservator, or any person acting in any trust or similar capacity.

The term *estates* refers only to the estates of deceased persons. The New Jersey gross income tax liability for minors, persons adjudicated incompetent, or for any person who is suffering from some other legal disability shall be computed on the same form as that used for any other individual taxpayer, but it may be prepared in the name of the disabled individual and signed by the guardian or conservator.

WHO MUST FILE A RETURN

A. Resident Estates and Trusts

The fiduciary of every resident estate or trust is required to file a New Jersey Gross Income Tax Fiduciary Return (NJ-1041) if gross income, before exemptions or deductions, is more than \$10,000 (prorated for the number of months covered by a part-year return) during the taxable year. If a resident trust or estate does not have any assets in New Jersey or income from New Jersey sources, and does not have any trustees or executors in New Jersey, it is not subject to New Jersey tax. However, a New Jersey Gross Income Tax Fiduciary Return should be filed with a statement enclosed certifying the trust's or estate's exempt status.

Resident estate or trust means:

- (1) The estate of a decedent who at his death was domiciled in New Jersey; or
- (2) A trust, or a portion of a trust, consisting of property transferred by will of a decedent who at his death was domiciled in New Jersey; or
- (3) A trust, or portion of a trust, consisting of the property of:
 - (a) A person domiciled in New Jersey at the time such property was transferred to the trust, if such trust or portion of a trust was then irrevocable; or if it was then revocable and has not subsequently become irrevocable; or
 - (b) A person domiciled in New Jersey at the time such trust, or portion of a trust, became irrevocable; if it was revocable when such property was transferred to the trust but has subsequently become irrevocable.

For the purposes of the foregoing, domicile is the place an individual regards as his permanent home—the place to which he intends to return after a period of absence. A domicile, once established, continues until a new, fixed, and permanent home is acquired. No change of domicile results from moving to a new

location if the intention is to remain only for a limited time even if it is for a relatively long duration.

A trust or portion of a trust is revocable if it is subject to a power, exercisable immediately or at any future time, to revert title in the person whose property constitutes such trust or portion of a trust, and a trust or portion of a trust becomes irrevocable when the possibility that such power may be exercised has been terminated.

Grantor trusts are required to file a New Jersey Gross Income Tax Fiduciary Return. If the grantor trust income is reportable by or taxable to the grantor for Federal income tax purposes, it is also taxable to the grantor for New Jersey gross income tax purposes. See the line-by-line instructions for distributions.

A resident estate or trust does not include charitable trusts or trusts which are part of a pension or profit-sharing plan. A charitable trust is a trust operated **exclusively** for a religious, charitable, scientific, literary, or educational purpose. Income of a charitable trust is exempt from gross income tax. However, income received by a charitable trust which is not distributed or credited to its beneficiaries is subject to tax in the taxable year of the trust in which such income is received. Where the terms of the governing instrument of an estate or trust require any amount of income to be accumulated and added to the principal for ultimate distribution to any religious, charitable, scientific, literary, or educational organization and such income is permanently and irrevocably set aside for such purposes, it will be treated as having been paid, credited, or required to be distributed to the charitable beneficiary. The same treatment is afforded to any income required to be held in trust for the use of any charitable beneficiary or organization.

In general, income which is deemed to have been paid, credited, or required to be distributed to a beneficiary is taxable to such beneficiary. Where, however, the beneficiary is an exempt charitable organization, no tax will be imposed. This is true even if the income is permanently and irrevocably set aside in an invested income account.

B. Nonresident Estates and Trusts

The fiduciary of every nonresident estate or trust which derived income from New Jersey sources must file a New Jersey Gross Income Tax Fiduciary Return (NJ-1041) if the gross income received from all sources (both inside and outside New Jersey) during the taxable year was more than \$10,000 (prorated for the number of months covered by a part-year return) before exemptions or deductions.

A nonresident estate or trust does not include charitable trusts or pension or profit-sharing trusts. The residence of the fiduciary does not affect the nonresident classification of an estate or trust.

Nonresident Estates and Trusts - continued

Gross income from sources within New Jersey for a nonresident estate or trust means those items of income and gain that are earned, received, or acquired from the following sources:

1. By reason of ownership or disposition of any interest in real or tangible personal property in New Jersey; or
2. In connection with a trade, profession, or occupation carried on in New Jersey or for the rendition of personal services performed in New Jersey; or
3. As a distributive share of the income of a business, profession, enterprise, undertaking, or other activity as the result of work done, services rendered, or other business activities conducted in New Jersey except as allocated to another state; or
4. From intangible personal property employed in a trade, profession, occupation, or business carried on in New Jersey; or
5. Income of a New Jersey S corporation allocated to New Jersey; or
6. Net gambling winnings from New Jersey sources (other than the New Jersey Lottery).

C. Electing Small Business Trusts

A Federal Electing Small Business Trust can make a New Jersey election to be taxed in the same manner as for Federal tax purposes. Request Form NJ-1041SB for election information, filing instructions, and tax forms.

PERIOD TO BE COVERED BY RETURN

The 2008 return filed by an administrator or an executor of an estate must cover the period from January 1, 2008, or fiscal year beginning in 2008, or the date of death of decedent (if death occurred after January 1, 2008) to the end of the taxable year selected by the fiduciary when appropriate. The 2008 return filed by a trustee of a trust must cover the period beginning January 1, 2008. Only charitable trusts which are exempt from tax are permitted to use a fiscal tax year.

The taxable year cannot be longer than 12 months and must coincide with the year selected for purposes of filing the Federal return. All income received by the executor, administrator, or trustee in the taxable year must be reported on the return.

TIME AND PLACE FOR FILING

Form NJ-1041 must be filed on or before the 15th day of the fourth month following the close of the taxable year of the estate or trust.

Use the large envelope in this packet to mail Form NJ-1041 with related enclosures, payment voucher, and check or money order for any tax due.

Mail Form NJ-1041 to: STATE OF NEW JERSEY
DIVISION OF TAXATION
REVENUE PROCESSING CENTER
PO BOX 888
TRENTON NJ 08646-0888

PAYMENT OF TAX

The balance of tax due must be paid in full by the original due date of the return. If the amount due is less than \$1, no payment is required. New Jersey income tax payments for tax year 2008 as well as estimated tax payments for 2009 may be made by check or money order, electronic check (e-check), or credit card.

Check or Money Order. Checks and money orders are to be made payable to "State of New Jersey - TGI." Write the Federal employer identification number on the check or money order, then enter the amount of tax due in the appropriate boxes on payment voucher NJ-1041-V located at the front of this booklet. Do not make changes to any of the information preprinted on the payment voucher. Instead, make any necessary changes on Form NJ-1041. Send the check or money order and the payment voucher in the same envelope as the NJ-1041 return.

Do not include in the same check or money order the amount due for tax year 2008 and the first installment of estimated taxes for 2009. Use a separate check or money order for each payment. Send the 2009 estimated tax payment with an NJ-1040-ES voucher to the address indicated on that payment voucher. **Do not include the estimated tax payment with the 2008 fiduciary return.**

Electronic Check (e-check). This option is available on the Division's Web site (www.state.nj.us/treasury/taxation/). Taxpayers who do not have Internet access can pay by e-check by contacting the Division's Customer Service Center at 609-292-6400. Do not send in the payment voucher (Form NJ-1041-V) when paying by e-check.

When using e-check on the Web, you will need the Federal employer identification number, the date of the decedent's death or the date the trust was created, your bank's routing number, and your account number to make a payment.

Credit Card. A Visa, American Express, MasterCard, or Discover credit card may be used to pay by phone (1-800-2PAYTAX, toll-free) or online (www.state.nj.us/treasury/taxation/). You may be asked to enter a jurisdiction code to make your payment. The code for New Jersey personal income tax is 4000. There is a convenience fee of 2.49% paid directly to Official Payments Corporation based on the amount of the tax payment. Do not send in the

Payment of Tax - continued

**Credit Card Payment
Sample Convenience Fees**

Transaction Amount	Convenience Fee	Total Amount
\$ 100.00	\$ 2.49	\$ 102.49
200.00	4.98	204.98
400.00	9.96	409.96
600.00	14.94	614.94
1,000.00	24.90	1,024.90
1,400.00	34.86	1,434.86
2,000.00	49.80	2,049.80
2,700.00	67.23	2,767.23
3,500.00	87.15	3,587.15
4,400.00	109.56	4,509.56
5,400.00	134.46	5,534.46
6,400.00	159.36	6,559.36
7,400.00	184.26	7,584.26
8,700.00	216.63	8,916.63
10,400.00	258.96	10,658.96
13,000.00	323.70	13,323.70
17,400.00	433.26	17,833.26
21,000.00	522.90	21,522.90
28,000.00	697.20	28,697.20
36,000.00	896.40	36,896.40
45,000.00	1,120.50	46,120.50
55,000.00	1,369.50	56,369.50
66,000.00	1,643.40	67,643.40
77,000.00	1,917.30	78,917.30
88,000.00	2,191.20	90,191.20

NOTE: Fees are subject to change.
For payments above \$100,000, please contact
Official Payments Corp. at 1-877-754-4420

payment voucher (Form NJ-1041-V) when paying by credit card. A \$1 convenience fee will be charged for all tax payments of \$40 or less.

EXTENSION OF TIME TO FILE

An extension of time is granted only to file the New Jersey Gross Income Tax Fiduciary Return. There is no extension of time to pay tax due. **Penalties and interest are imposed whenever tax is paid after the original due date.**

Five-Month Extension

You may receive a five-month extension of time to file your New Jersey Gross Income Tax Fiduciary Return if at least 80% of the tax liability computed on your Form NJ-1041 when filed is paid in the form of estimated or other payments by the original due date, **and**

- 1. Federal extension filed.** A copy of your Federal Application for Automatic Extension is enclosed with your final return and the box at the top of Form NJ-1041 is checked (or, if the Federal extension application was filed electronically, the confirmation number is entered in the space provided at the top of Form NJ-1041); **or**
- 2. No Federal extension filed.** You file a request for a five-month extension on Form NJ-630, Application for Extension of Time to File New Jersey Gross Income Tax Return, by the original due date of the return.

NOTE: If a Federal extension is filed, Form NJ-630 must still be filed by the original due date if you are required to make a payment to satisfy the 80% requirement.

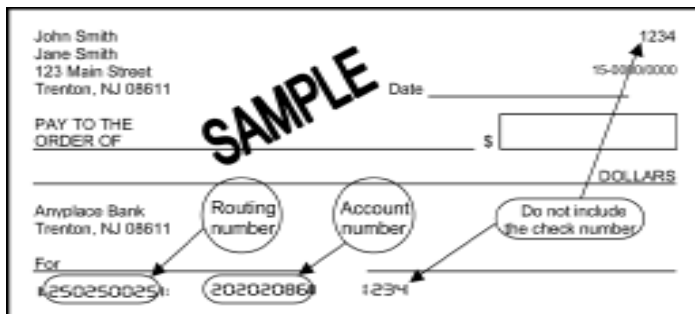
If you fail to satisfy the requirements outlined for an extension of time to file, or you fail to file your return by the extended due date, your extension will be denied and penalties and interest will be imposed from the original due date of the return. See "Penalties, Interest, and Collection Fees" on page 5.

ACCOUNTING METHOD

A taxpayer's accounting method for New Jersey gross income tax shall be the same as the accounting method used for Federal income tax purposes. Income must be recognized and reported in the same period as it is recognized and reported for Federal income tax purposes.

CHANGES IN FEDERAL INCOME TAX

Report to the New Jersey Division of Taxation any change or correction in Federal taxable income as reported on your Federal fiduciary income tax return, whether resulting from the filing of any amended Federal return or otherwise, within 90 days after



You will need your bank's 9-digit routing number and your account number to make a payment by e-check. Do not enter the check number as part of the account number. **NOTE:** The routing and account numbers may be in different places on your check.

Changes in Federal Income Tax - continued

filing such return or final determination of such change by the Internal Revenue Service. Similarly, if an amended Federal return is filed, an amended New Jersey return must be filed within 90 days.

AMENDED RETURN

The fiduciary should carefully follow the instructions when completing the tax return. Check the return to be sure all of the income and credits for which the fiduciary is eligible have been claimed before filing the return. However, if after the return has been filed the taxpayer discovers that he failed to report some of his income or erroneously claimed credits or was eligible for credits which were not claimed, the error may be corrected by filing an amended return. The taxpayer should file a new return, clearly marked "AMENDED RETURN," in which the correct tax or refund is shown.

If an error is discovered that will result in a refund of tax, the amended Form NJ-1041 must be filed within three years from the date the original return was filed or within two years from the time the tax was paid, whichever is later, in order to receive a refund. (A return filed before the due date or extended due date is considered to be filed on such due date or extended due date.)

ESTIMATED TAX PAYMENTS

Certain estates and trusts are required to file Form NJ-1040-ES and make quarterly estimated tax payments for any tax year in which the estimated tax of the estate or trust is expected to exceed \$400. Estimated tax means the projected amount of New Jersey gross income tax liability for the taxable year after subtracting allowable credits. Instructions for computing the estimated tax and making estimated payments are included with Form NJ-1040-ES. Failure to file a declaration of estimated tax or to pay all or any part of an installment of estimated tax will result in interest charges on the underpayment.

Exceptions

Estimated tax payments are not required from:

- A decedent's estate for any tax year ending before the date that is two years after the decedent's death; or
- A trust that was treated as owned by the decedent if the trust will receive the residue of the decedent's estate under the will (or if no will is admitted to probate, the trust primarily responsible for paying debts, taxes, and expenses of administration) for any tax year ending before the date that is two years after the decedent's death.

Underpayment of Estimated Tax

If all estimated tax payments are not made as required, Form NJ-2210, Underpayment of Estimated Tax by Individuals, Estates or Trusts, should be completed to determine if interest is due and if so, to calculate the amount.

NAME AND FEDERAL EMPLOYER IDENTIFICATION NUMBER

The name and Federal employer identification number **must** be entered on all schedules accompanying the return. Also, if there is a balance due with the return, place the Federal employer identification number on the remittance.

PRIVACY ACT NOTIFICATION

The Federal Privacy Act of 1974 requires all agencies requesting information to inform individuals from whom it seeks information why the request is being made and how the information is being used. The Federal employer identification number is used primarily to account for and give credit for tax payments. It is also used in the administration and enforcement of all tax laws for which the Division of Taxation has statutory responsibility.

ROUNDING OFF TO WHOLE DOLLARS

When completing your return and the accompanying schedules, you may show the money items in whole dollars. If you have to add two or more items to figure the total to enter on a line, include the cents when adding the items and round off only the total. When entering the rounded total on the line, you may eliminate any amount under 50 cents and increase any amount 50 cents or more to the next higher dollar. If you do round off, do so for all amounts. When rounding, enter zeros in the space provided for cents.

GUBERNATORIAL ELECTIONS FUND

A fiduciary may designate as a contribution to the Gubernatorial Elections Fund the sum of \$1. The designation of a contribution to this fund does not increase the tax liability or reduce the amount of any possible refund.

SIGNATURE AND DATE

The return must be signed and dated by the individual fiduciary or by the authorized officer of the organization receiving, having custody or control and management of the income of the estate or trust.

Preparer Authorization

Because of the strict provisions of confidentiality, Division of Taxation personnel may not discuss your return or enclosures with anyone other than you without your written authorization. If, for any reason, you want a Division of Taxation representative

Preparer Authorization - continued

to discuss your tax return with the individual who signed the return as "Preparer Other than Fiduciary," we must have your permission to do so. To authorize the Division of Taxation to discuss your return and enclosures with your "Preparer Other than Fiduciary," check the box above the preparer's signature line.

Tax Preparers

Any person who prepares a taxpayer's return for a fee must sign as "Preparer" and must include his or her social security number or Federal preparer tax identification number. Returns prepared by a firm or corporation should be signed by the individual preparer and should include the name of the firm or corporation. The individual preparer's social security (tax identification) number must be included, as well as the Federal employer identification number of the firm or corporation. Any tax preparer who fails to sign the return or provide the assigned tax identification number shall be liable for a \$25 penalty for each such failure.

NOTE: Any tax preparer who prepared 25 or more Form NJ-1040 New Jersey gross income tax resident returns in 2007 must use electronic methods to file all 2008 New Jersey resident income tax returns. A tax preparer is liable for a penalty of \$50 for each return he or she fails to file electronically when required to do so.

PENALTIES, INTEREST, AND COLLECTION FEES

1. Late Filing Penalty - 5% per month or fraction thereof for each month of delinquency up to a maximum of 25% of the balance of the tax due with the return. In addition the law allows a \$100 per month (or fraction of a month) penalty.
2. Late Payment Penalty - 5% of the outstanding tax balance may be imposed.
3. Interest - 3% above the prime rate for every month or fraction of a month the tax is unpaid, compounded annually. At the end of each calendar year, any tax, penalties, and interest remaining due (unpaid) will become part of the balance on which interest is charged.
4. Collection Fees - In addition, if a tax bill is sent to our collection agency, a referral cost recovery fee of 10% of the tax due will be added to the liability. If a certificate of debt is issued for an outstanding liability, a fee for the cost of collection of the tax may also be imposed.

Line-by-Line Instructions**NAME, ADDRESS, AND IDENTIFICATION NUMBER**

Place the preprinted name and address label in the appropriate space provided on the form. If a label is not provided, print or type the name of the estate or trust, the name and title of the fiduciary, and complete address with the zip code. Enter the Federal employer identification number in the space provided.

Lines 1 through 4 - Residency Status

Indicate the residency status of the estate or trust by checking the appropriate block provided at each line. Also indicate in the space provided the date of decedent's death or the date the trust was created. If the estate or trust is a resident of a state other than New Jersey, enter the name of the state. In the space provided, indicate the type of trust (i.e., Simple trust, Complex trust, Grantor type trust).

Line 5 - Estate Closed or Trust Terminated

If the estate was closed or the trust terminated, check the box provided and indicate the date of such closing or termination. Also write "FINAL RETURN" at the top of the form.

INCOME

Estates and trusts (whether resident or nonresident) must report on Lines 6 through 13 taxable income received from all sources (both inside and outside New Jersey) during the taxable year.

(Nonresident estates or trusts must complete Lines 6–13 as if the income was earned by a resident estate or trust. Nonresident estates or trusts must also complete Schedule G to report their income from New Jersey sources. See the instructions for Schedule G on page 12.)

Important: Net losses in one category of income cannot be applied against income or gains in another. In case of a net loss in any category, enter "0" for that category. No carryback or carryover of losses is permitted under New Jersey law.

Line 6 - Interest

Report all taxable interest from all sources, including savings and loan associations, credit unions, bank deposits, bonds, certificates of deposit, interest-bearing checking accounts, life insurance dividends, etc. Interest derived from sources held outside of New Jersey is includable in gross income. Interest paid or deemed to have been paid to the estate or trust by a partnership or S corporation and which is reportable on Form 1099 must be reported as interest on this line. Interest received by a sole proprietorship is reportable as net profits from business on Line 8. Interest earned and received by a partnership, an estate or trust or, in general, an S corporation is reportable as distributive share of partnership income on Line 11, net income from estates or trusts on Line 13, or net pro rata share of S corporation income

Line 6 - Interest - continued

on Line 12. For detailed information regarding the reporting of partnership or S corporation income, request Tax Topic Bulletin GIT-9P, *Income From Partnerships*, or GIT-9S, *Income From S Corporations*.

Interest received from Ginnie Maes, Fannie Maes, and Freddie Macs is taxable since these securities are not direct obligations of the Federal government. Interest income received from repurchase agreements is taxable to the investor regardless of the nature of the underlying obligation. Interest on obligations of other states and their political subdivisions is subject to tax, as is the interest on obligations of the District of Columbia.

Distributions from Coverdell education savings accounts (ESAs), but only the earnings portion, are also includable in gross income.

Amounts paid by a mutual fund or other regulated investment company are includable in gross income unless the fund is a qualified investment fund as defined by New Jersey law, or to the extent that the distributions are attributable to interest earned on Federal obligations.

A New Jersey qualified investment fund is a regulated investment company in which at least 80% of the underlying investments are obligations issued either directly by the Federal government or by the State of New Jersey or any of its political subdivisions.

If you received a distribution from a qualified investment fund, you may exclude from gross income only the portion which is attributable to qualified exempt obligations. A fund that is a qualified investment fund for New Jersey purposes should notify its shareholders by February 15 as to the portion of each distribution which may be excluded from gross income.

For New Jersey gross income tax purposes, a forfeiture penalty resulting from an early withdrawal of a time deposit account is considered a loss which may be used to offset interest income.

In the space provided, report all tax-exempt interest as well as exempt interest dividends from a New Jersey qualified investment fund. If exempt interest is more than \$10,000, you must include an itemized schedule detailing the amount received from each source.

New Jersey tax-exempt interest income includes interest from obligations of the State of New Jersey or any of its political subdivisions, direct Federal obligations such as U.S. Savings Bonds and Treasury Bills, Notes and Bonds, Sallie Maes, CATS, TIGRs, certain distributions from "New Jersey Qualified Investment Funds," and distributions paid by mutual funds to the extent the distributions are attributable to interest earned on Federal obligations.

Line 7 - Dividends

Enter on this line the amount of dividends received during the taxable year from investments (e.g., from stocks, mutual funds) or other income-producing activities which do not constitute a trade or business. The total amount of dividends received, **regardless of where earned**, must be reported. For dividends received from a mutual fund or other regulated investment company, see the instructions for interest income at Line 6.

Dividends received by a sole proprietorship are reportable as net profits from business on Line 8. Dividends earned and received by a partnership, an estate or trust or, in general, an S corporation are reportable as distributive share of partnership income on Line 11, net income from estates or trusts on Line 13, or net pro rata share of S corporation income on Line 12. For detailed information regarding the reporting of partnership income or S corporation income and distributions, request Tax Topic Bulletin GIT-9P, *Income From Partnerships*, or GIT-9S, *Income From S Corporations*.

Distributions out of earnings and profits of corporations are required to be reported in the year received by the shareholder.

Distributions not out of earnings and profits of a corporation which are a return of investment or capital in the company are sometimes referred to as tax-free distributions or nontaxable capital distributions. Such distributions are a return of capital, reduce the basis of the stock or investment, and are not taxable until the basis in the stock or investment is fully recovered. To the extent that a return of capital (when added to other distributions received in the past) exceeds the investment in the stock or security, it is included in income as a capital gain on Line 9.

Capital gain dividends, under New Jersey law, are taxable in full as capital gains. Dividends reinvested in a public utility are taxable.

Line 8 - Net Profits From Business

Enter on this line the amount from Schedule A, Line 38. Enclose a copy of Federal Schedule C or F.

Line 9 - Net Gains or Income From Disposition of Property

Enter on this line the amount from Schedule B, Line 42. Enclose a copy of Federal Schedule D.

Line 10 - Net Gains or Income From Rents, Royalties, Patents, and Copyrights

Enter on this line the amount from Schedule C, Line 45. Enclose a copy of Federal Schedule E.

Line 11 - Distributive Share of Partnership Income

Enter on Line 11 the estate's or trust's share of income derived from partnership(s) as reported to the estate or trust by the partnership(s) on Schedule NJK-1, Form NJ-1065. The appropriate amount to enter appears on the schedule in column A of the line labeled "Distributive Share of Partnership Income" and must be reported whether or not the income was actually distributed. If the net amount from all Schedule NJK-1s is zero or less, enter "0." Enclose a copy of each Schedule NJK-1, Form NJ-1065, which the estate or trust received from the partnership(s).

If any adjustments to the amount reported on Line 11 are necessary, follow the detailed instructions in Tax Topic Bulletin GIT-9P, *Income From Partnerships*.

If the estate or trust did not receive a Schedule NJK-1, you must enclose a copy of the Federal Schedule K-1 and complete Reconciliation Worksheet A contained in Tax Topic Bulletin GIT-9P, *Income From Partnerships*. Be sure to retain the completed worksheet for the estate's or trust's records.

Line 12 - Net Pro Rata Share of S Corporation Income

Enter on Line 12 the amount of the estate's or trust's net pro rata share of S corporation income, whether or not the income was actually distributed. For detailed information regarding the reporting of S corporation income, request Tax Topic Bulletin GIT-9S, *Income From S Corporations*.

Enclose a copy of each Schedule NJ-K-1, Form CBT-100S which the estate or trust received from the S corporation(s). If the estate or trust did not receive a Schedule NJ-K-1, you must enclose a copy of the Federal Schedule K-1 and complete Reconciliation Worksheet B contained in Tax Topic Bulletin GIT-9S, *Income From S Corporations*. Be sure to retain the completed worksheet for the estate's or trust's records.

Line 13 - Other Income

Enter on this line the amount of income for which a space is not provided elsewhere on the return. Also state the nature of this income. If additional space is needed, enclose a rider with the return.

Line 14 - Gross Income

Enter on this line the total of Lines 6, 7, 8, 9, 10, 11, 12, and 13. If the total is \$10,000 or less (prorated for the number of months covered by a part-year return), there is no New Jersey tax liability and no return need be filed. If the return is being filed only to obtain a refund of estimated payments made and/or other credits, complete Schedule D, Beneficiaries' Shares of Income, and Line 15 and then continue completing the return at Line 30.

Line 15 - Deduction for Distributions to Beneficiaries

Enter on this line the amount from Schedule D, Line 47A.

Line 16 - Total Income

Subtract Line 15 from Line 14 and enter the result on Line 16.

NONRESIDENT ESTATES AND TRUSTS ONLY:

Caution: Nonresident estates and trusts must complete Schedule G *before* completing Line 16a. See the instructions for Schedule G on page 12.

Line 16a - NJ Income from Schedule G, Line 11

Enter on this line the total amount of income from New Jersey sources from Schedule G, Line 11.

Line 17 - Income Commissions

Enter on this line commissions which are specifically related to income reported on Line 14 and paid or accrued to the Executor or Trustee. Deductible commissions are those measured as a percentage of income. Fixed fee commissions are not deductible. Enclose a schedule showing the calculation of the commissions.

Line 18 - Exemption

Enter \$1,000 on Line 18. The exemption allowable on returns that cover less than a full calendar year is limited to that percent of \$1,000 which the total number of months within a taxpayer's taxable year bears to 12. For this calculation, 15 days or more constitutes a month.

Line 19 - Health Enterprise Zone Deduction

Eligible taxpayers engaged in providing "primary care" medical and/or dental services at a qualified practice located in or within five miles of a designated Health Enterprise Zone (HEZ) enter the amount of their HEZ deduction on Line 19. Partners and S corporation shareholders of a qualified practice enter the HEZ deduction amount listed on Schedule NJK-1, Form NJ-1065, or Schedule NJ-K-1, Form CBT-100S. Sole proprietors must calculate the amount of their HEZ deduction for Line 19. For information on eligibility requirements and how to calculate the HEZ deduction, see Technical Bulletin TB-56, Health Enterprise Zones, which is available on the Division's Web site (www.state.nj.us/treasury/taxation/).

Line 20 - Total Deductions and Exemption

Enter on this line the total of Lines 17, 18, and 19.

Line 21 - Taxable Income

Subtract total of deductions and exemption (Line 20) from total income (Line 16) and enter the result here.

Line 22 - Taxable Income

Enter on Line 22 the taxable income from Line 21, Page 1.

NONRESIDENT ESTATES AND TRUSTS ONLY:**Line 23 - Tax on Amount on Line 22**

Compute the tax on the amount on Line 22 by using one of the following methods:

Tax Table. If your taxable income is less than \$110,000, you may use the New Jersey Tax Table on page 15 or the New Jersey Tax Rate Schedule on page 23 to find your tax. After you have found your tax, enter the amount on Line 23.

Tax Rate Schedule. You must use the New Jersey Tax Rate Schedule on page 23 if your taxable income is \$110,000 or more. After you have calculated your tax, enter the amount on Line 23.

Line 24 - Income Percentage

To figure your income percentage, enter the amounts from Line 16a and Line 16 in the spaces provided. Divide the amount on Line 16a by the amount on Line 16. Carry your result to four decimal places. For example, if the amounts used were \$20,000 (Line 16a) divided by \$30,000 (Line 16), the result would be 66.67% or .6667. In certain situations, however, the income percentage can exceed 100%.

NOTE: The income percentage can exceed 100%. For example, a nonresident estate or trust 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 taxpayer (which has no other income) reports \$40,000 as total income (Line 16) and \$50,000 as income from New Jersey sources (Line 16a). The income percentage is 125% (or 1.25) calculated as follows:

$$\$50,000 \text{ (Line 16a)} \div \$40,000 \text{ (Line 16)}$$

Line 25 - Tax

- **RESIDENT ESTATES AND TRUSTS**

Compute your New Jersey tax by using one of the following methods:

Tax Table. If your taxable income (Line 22) is less than \$110,000, you may use the New Jersey Tax Table on page 15 or the New Jersey Tax Rate Schedule on page 23 to find your tax. After you have found your tax, enter the amount on Line 25.

Tax Rate Schedule. You must use the New Jersey Tax Rate Schedule on page 23 if your taxable income is \$110,000 or more. After you have calculated your tax, enter the amount on Line 25.

- **NONRESIDENT ESTATES AND TRUSTS**

Multiply the amount on Line 23 by the income percentage on Line 24 and enter the result on Line 25. This is your New Jersey tax.

Line 26 - Credit for Income or Wage Taxes Paid by New Jersey Estates or Trusts to Other Jurisdictions

Enter on this line the amount of credit allowed from Schedule E, Line 52.

Line 27 - Balance of Tax

Subtract Line 26 from Line 25 and enter the result on Line 27.

Line 28 - Sheltered Workshop Tax Credit

Enter on Line 28 your Sheltered Workshop Tax Credit for the current year from Part IV, Line 12 of Form GIT-317. See outside back cover for how to request Form GIT-317 and instructions. Enclose a copy of Form GIT-317 with your return and retain a completed copy for your records.

Line 29 - Balance of Tax

Subtract Line 28 from Line 27 and enter the result on Line 29.

Line 30 - New Jersey Income Tax Previously Paid

Enter on this line the total of estimated payments made for 2008, including any payments made in connection with the sale or transfer of real property in New Jersey; any 2007 overpayment credited to 2008; any amount paid to qualify for an extension of time to file; and any payments made by an S corporation on behalf of a nonresident/nonconsenting shareholder.

Do not include tax paid on behalf of the estate or trust by partnership(s) on this line. It must be reported on Line 31a.

Line 31a - c - Tax Paid on Your Behalf by Partnership(s)

Line 31a. Enter on Line 31a the total amount of New Jersey income tax paid on behalf of the estate or trust by partnership(s), as shown on line 1, Part III of Schedule NJK-1 (Form NJ-1065) and tax paid by partnership(s) and distributed by an estate or trust to you, as shown in Part II of your Schedule NJK-1 (Form NJ-1041) from the estate or trust. Enclose a copy of each Schedule NJK-1.

Line 31b. Enter on Line 31b the amount from Schedule D, Line 47C.

Line 31c. Subtract Line 31b from Line 31a and enter the result on Line 31c.

Line 32 - Total Payments and Credits

Enter on this line the total of Lines 30 and 31c.

Lines 33 and 34 - Balance of Tax Due or Overpayment

If the balance of tax after credit (Line 29) is larger than total payments and credits (Line 32), subtract Line 32 from Line 29 and enter this amount on Line 33. See "Payment of Tax" on page 2.

If the total payments and credits (Line 32) are larger than the balance of tax after credit (Line 29), subtract Line 29 from Line 32 and enter the result on Line 34.

Line 35 - Credit to 2009 Tax

Enter on Line 35 the amount of overpayment from Line 34 you wish to credit to 2009.

Line 36 - Refund

Subtract Line 35 from Line 34. Enter the result on Line 36. This is the amount to be refunded.

SCHEDULE A - Net Profits From Business**Line 37 - List of Businesses**

Enter in the spaces provided the type of business(es), address, and net profit (loss) from the operation of a business, profession, or other activity carried on by the estate or trust after provision for all costs and expenses incurred in the conduct thereof, determined either on a cash or accrual basis in accordance with the method of accounting used for Federal income tax purposes. Adjustments should be made to Federal Schedule C or F to comply with the New Jersey income tax law.

- Add any amounts deducted for taxes based on income.
- Add interest from states or political subdivisions outside of New Jersey which were not reported for Federal purposes.
- Add interest and dividends that were derived by the trade or business.
- Add or subtract income or losses derived by the trade or business from rentals, royalties, patents, or copyrights.
- Add or subtract gains or losses from the sale, exchange, or other disposition of the trade or business's property, not including New Jersey exempt securities.
- Subtract interest which was taxable for Federal purposes but is exempt for New Jersey purposes.
- Subtract the remaining meal and entertainment expenses (that were disallowed on the Federal return).
- Deduct your qualified contributions to a self-employed 401(k) plan. Contributions to a plan in excess of the Federal limits, which are not an allowable deduction for Federal tax purposes, are also not deductible for New Jersey purposes.
- Add or subtract the net adjustment from the Gross Income Tax Depreciation Adjustment Worksheet GIT-DEP, Part 1, line 7. Be sure to retain the completed worksheet for your records. See outside back cover for how to request Worksheet GIT-DEP and instructions.
- Subtract the New Jersey allowable IRC Section 199 deduction which must be calculated on Form 501-GIT, Domestic Production Activities Deduction. Form 501-GIT can be found on the Division's Web site (www.state.nj.us/treasury/taxation/).

Sole proprietorships engaged in providing "primary care" medical and/or dental services at a qualified practice located in or within five miles of a designated Health Enterprise Zone (HEZ) may qualify for a deduction on Line 19. For information on eligibility requirements and how to calculate the HEZ deduction, see Technical Bulletin TB-56, Health Enterprise Zones, which is available on the Division's Web site (www.state.nj.us/treasury/taxation/).

There are no provisions to permit a carryback or carryover of net operating losses. Enclose a copy of Federal Schedule C or F.

In order for an income-producing activity to constitute a business or profession, it must be a commercial enterprise regularly conducted for profit and meet the criteria listed in N.J.A.C. 18:35-1.1, *Net Profits From Business*.

Example

A trust invests in stock for its own financial benefit. It does not offer its investment services to others for a fee. It derives substantial income (gains from the sale of stock, interest, and dividends) from the investment activities. The trust's income is not net profits from a business or profession. It must report this income as gains from the sale of stock, interest, and dividends.

Line 38 - Total Net Profits From Business

Enter on this line the total of all net profits (losses). Also enter this amount on Page 1, Line 8. If this amount is a loss, enter "0."

SCHEDULE B - Net Gains or Income From Disposition of Property**Line 39 - List of Transactions**

The portion of gain or loss derived from the disposition of property owned by a sole proprietorship, partnership, an estate or trust or, in general, an S corporation is reportable as net profits from business on Line 8, distributive share of partnership income on Line 11, income from estates or trusts on Line 13, or net pro rata share of S corporation income on Line 12. Enter in the spaces provided all other net gains or income less net losses derived from the sale, exchange, or other disposition of property, including real or personal property, whether tangible or intangible, taxable under New Jersey law.

NOTE: If the estate or trust sold or transferred real property in New Jersey and was required to make estimated tax payments in connection with the sale or transfer, be sure to include such payments on Line 30.

The basis to be used for computing gain or loss is the cost or adjusted basis determined for Federal income tax purposes. New Jersey income tax law has uncoupled from certain changes in Federal depreciation and expense deduction limits. A New Jersey depreciation adjustment may be required for assets placed in service on or after January 1, 2004. Complete the Gross Income

Schedule B - continued

Tax Depreciation Adjustment Worksheet GIT-DEP to calculate the adjustment. In listing the gain or loss on disposition of rental property, the New Jersey adjustment from Worksheet GIT-DEP, line 6 must be taken into consideration. Be sure to retain the completed worksheet for your records. See outside back cover for how to request Worksheet GIT-DEP and instructions.

The New Jersey allowable IRC Section 199 deduction must be calculated on Form 501-GIT, Domestic Production Activities Deduction. The result should be taken into consideration in calculating the gain or loss on disposition of applicable property. Form 501-GIT can be found on the Division's Web site (www.state.nj.us/treasury/taxation/).

Complete Liquidation. If the estate or trust had an interest in a partnership, a sole proprietorship, or an S corporation which sold or disposed of virtually all of its assets in conjunction with the **complete liquidation** of the entity, then the estate's or trust's portion of the gain or loss from the entity's sale or disposition of its assets must be reported as net gains or income from the disposition of property.

If an interest in a partnership, sole proprietorship, or rental property was sold, you may be required to use a New Jersey adjusted basis. If shares in an S corporation were sold, you **must** use the New Jersey adjusted basis. The gain or loss from the sale or liquidation of a sole proprietorship, a partnership interest, or shares of S corporation stock must be reported as net gains or income from disposition of property on Schedule B.

For information on calculating the New Jersey adjusted basis and the New Jersey reportable gain or loss, refer to rules N.J.A.C. 18:35-1(c)5 (trade or business property), 18:35-1.3(d)2 (partnerships), or 18:35-1.5(k) (S corporations), and Tax Topic Bulletins GIT-9P, *Income From Partnerships*, or GIT-9S, *Income From S Corporations*.

All capital gains are taxed at their full amount. Thus, you may deduct Federal passive losses in full in the year incurred, provided that there is a gain within the same category of income. No preferential treatment is given to any capital gain.

All gains derived from installment sales must be reported in the same tax year as reported for Federal income tax purposes. If the New Jersey basis differs from the Federal basis, a New Jersey installment sale calculation must be made and the New Jersey gain must be reported. If the spaces provided are not sufficient, enclose a rider with the return. Enclose a copy of Federal Schedule D.

Line 40 - Capital Gains Distributions

Enter on this line the total amount of all capital gains distributions.

Line 41 - Other Net Gains

Enter on this line the total amount of net gains or income less net losses from disposition of property not included on Lines 39 and 40.

Line 42 - Net Gains

Enter on this line the total of Lines 39, 40, and 41. Also enter this amount on Page 1, Line 9. If this amount is a loss, enter "0."

SCHEDULE C - Net Gains or Income From Rents, Royalties, Patents, and Copyrights**Line 43 - List of Property and Income**

Net gains or income from rents, royalties, patents, and copyrights that are derived by a sole proprietorship, a partnership, an estate or trust or, in general, an S corporation are reportable as net profits from business on Line 8, distributive share of partnership income on Line 11, income from estates or trusts on Line 13, or net pro rata share of S corporation income on Line 12. For all other net gains or income from rents, royalties, patents, and copyrights, enter in the spaces provided the kind of property and the net gains or net income less net losses as reported on the Federal income tax return of the fiduciary for the taxable period. New Jersey income tax law has uncoupled from certain changes in Federal depreciation and expense deduction limits. 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. In listing the income or loss for rental property, the New Jersey adjustments from Worksheet GIT-DEP, lines 4 and 5 must be taken into consideration. Be sure to retain the completed worksheet for your records. See outside back cover for how to request Worksheet GIT-DEP and instructions.

The New Jersey allowable IRC Section 199 deduction must be calculated on Form 501-GIT, Domestic Production Activities Deduction. The result should be taken into consideration in calculating the net gain, income, or loss resulting from the rental of applicable property. Form 501-GIT can be found on the Division's Web site (www.state.nj.us/treasury/taxation/).

The New Jersey Gross Income Tax Act has no provision, however, which allows the Division to distinguish between active and passive losses. Nor is there a provision authorizing carry-back or carryforward of such losses. Thus, you may deduct Federal passive losses in full in the year incurred, provided that there is a gain within the same category of income. If the spaces provided are not sufficient, enclose a rider with the return. Enclose a copy of Federal Schedule E.

Line 44 - Total Income by Category

Enter on this line the individual total of Columns (b), (c), (d), and (e).

Line 45 - Net Income

Enter on this line the combined totals of Columns (b), (c), (d), and (e). Also enter this amount on Page 1, Line 10. If this amount is a loss, enter "0."

SCHEDULE D - Beneficiaries' Shares of Income**Line 46 - Beneficiaries' Shares of Income**

Enter in the spaces provided the name and address, state of residence, and social security number of each beneficiary to whom estate or trust income was distributed or distributable during the taxable year. In Column A enter the actual amount of income distributed or required to be distributed to the beneficiaries. For New Jersey nonresident beneficiaries enter in Column B the New Jersey source income distributed or required to be distributed. Do not include distributions of New Jersey tax-exempt income or corpus distributions. Also enter in Column C the amount of tax paid by partnerships on behalf of the estate or trust and which was distributed to a nonresident beneficiary or grantor. Tax paid by partnerships can only be distributed to a nonresident beneficiary or grantor. No entry should be made in Column C for a New Jersey resident beneficiary or grantor. If the spaces provided are not sufficient, enclose a rider with the return. Enclose a copy of New Jersey Schedule NJK-1(s).

GRANTOR TRUSTS ONLY:

If the income from a grantor trust is reportable by or taxable to the grantor for Federal income tax purposes, it is also taxable to the grantor, and not the trust, for New Jersey gross income tax purposes. The following instructions should be followed:

Line 46 - Beneficiaries' Shares of Income

Enter the name and address, state of residence, and social security number of the taxable grantor. In Column A, enter the trust's gross income from Line 14. For a New Jersey nonresident grantor enter in Column B the New Jersey source income included in the trust's gross income. If the grantor is a New Jersey resident, the total on Line 47C should be listed on Line 31a and on Line 31c and can only be refunded to the nonresident trust. Enter the amount on Line 47A on Line 15. Line 16 (Total Income) should equal zero ("0").

Line 47A - Total Distributions to Beneficiaries

Enter on this line the total of the income distributed or distributable. Also enter this amount on Page 1, Line 15.

Line 47B - New Jersey Source Income Distributed

Enter on this line the total of New Jersey source income distributed or distributable. Also enter this amount on Schedule G, Line 10.

Do not enter an amount on this line for a nonresident beneficiary if the income being distributed to the nonresident beneficiary was received from a business entity (i.e., sole proprietorship, partnership, LLP, or LLC) located in New Jersey and 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 however, include such income in Column A.

Line 47C - Tax Paid on Behalf of Estate or Trust by Partnerships and Distributed

Enter on this line the total tax paid on behalf of the estate or trust by partnerships which was distributed to nonresident beneficiaries or grantor. Also enter this amount on Page 2, Line 31b.

SCHEDULE E - Credit for Income or Wage Taxes Paid by New Jersey Estates or Trusts to Other Jurisdictions

A resident estate or trust may be eligible for a tax credit against its New Jersey tax if its income is from sources outside New Jersey and is subject to both New Jersey income tax and the income tax or wage tax imposed by another state of the United States or political subdivision of such state or by the District of Columbia. The fiduciary must complete this schedule to be allowed the credit.

NOTE: New Jersey does not require that a copy of the income tax return(s) filed with the other jurisdiction(s) be submitted with Form NJ-1041. However, taxpayers should retain complete copies of any returns filed with other jurisdiction(s), including Electronic Filing Income Tax Returns and associated schedules and worksheets which establish the nature and source of the income being taxed by the other jurisdiction. If the fiduciary return is audited, the taxpayer will be asked to submit copies of these or other documents.

Line 48 - Income Actually Taxed by Other Jurisdiction

Enter on this line the amount of income earned during the taxable year, after the deduction of the actual amount of income distributed or required to be distributed, which was subject to tax by another jurisdiction and also reported on the New Jersey return and included in Schedule E, Line 49. Do not combine the same income subject to tax by more than one jurisdiction. Income subject to tax by foreign countries *cannot* be included in Line 48.

Line 49 - Income Subject to Tax by New Jersey

Enter on this line the amount of income taxed by New Jersey from Page 1, Line 16 (Total Income).

Line 50 - Maximum Allowable Credit

To compute the amount to be entered on this line divide the income taxed by New Jersey (Schedule E, Line 49) into income taxed by the other jurisdiction (Schedule E, Line 48) and multiply the result by the New Jersey tax (Page 2, Line 25). This is the amount of maximum allowable credit.

Line 51 - Income Tax Paid to Other Jurisdiction

Enter on this line the total amount of income or wage tax paid to the other jurisdiction on the amount of income indicated at Schedule E, Line 48.

Line 52 - Credit Allowed

Enter on this line the *lesser* of Schedule E, Line 50 (maximum allowable credit) or Schedule E, Line 51 (income or wage tax

Schedule E - continued

paid to other jurisdiction). Also enter this amount on Page 2, Line 26.

For more information on claiming a credit for taxes paid to another jurisdiction, request Tax Topic Bulletin GIT-3W, *Credit for Taxes Paid to Other Jurisdictions (Wage Income)*, and GIT-3B, *Credit for Taxes Paid to Other Jurisdictions (Business/Nonwage Income)*.

SCHEDULE F - Allocation of Business Income to New Jersey

Schedule F must be used by nonresident taxpayers who are required to complete and enclose a Gross Income Tax Business Allocation Schedule (Form NJ-NR-A). This schedule is completed only by nonresidents carrying on business both inside and outside New Jersey. See the instructions for Form NJ-NR-A on page 13.

SCHEDULE G - New Jersey Income of Nonresident Estates and Trusts

The New Jersey income tax liability of a nonresident estate or trust is based on the percentage of its total income which comes from New Jersey sources. Tax is computed on income from all sources and then prorated according to the ratio that New Jersey income bears to income from both inside and outside New Jersey.

Nonresident estates must report their income from all sources (both inside and outside New Jersey) on Lines 6–13 of Form NJ-1041 and their income from New Jersey sources on Lines 1–8 of Schedule G. These figures cannot be copied from figures reported on the Federal return.

Complete Schedule G *before* completing Line 16a of Form NJ-1041. If you complete Schedule G, be sure to enclose it with your completed Form NJ-1041.

Lines 1–8 Income From New Jersey Sources

For each of the various categories of income, enter the portion of the estate's or trust's income received during the taxable year that comes from New Jersey sources.

Important: For every entry on Lines 6–13 of Form NJ-1041, there should be an entry on the corresponding line on Schedule G. If none of the income in a particular category is from New Jersey sources, enter "0" on the appropriate line on Schedule G.

Income or losses which a nonresident estate or trust receives from a business entity (i.e., sole proprietorship, partnership, LLP, or LLC) located in New Jersey will not be deemed to be derived from New Jersey sources if the business entity's sole 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, however, include such income on the appropriate line of Form NJ-1041.

A nonresident estate or trust which carries on business *both inside and outside New Jersey* must allocate business income to determine the amount of income from New Jersey sources. Complete and enclose a separate Business Allocation Schedule (Form NJ-NR-A) for each business required to allocate. Also complete Schedule F on Page 3 of Form NJ-1041.

Line 9 - Total Income From New Jersey Sources

Enter on Line 9 the total of Lines 1–8.

Line 10 - New Jersey Source Income Distributed to Beneficiaries

Enter on Line 10 the amount from Schedule D, Line 47B (total New Jersey source income distributed to beneficiaries).

Line 11 - New Jersey Income

Subtract Line 10 from Line 9. Enter the result here and on Page 1, Line 16a.

INSTRUCTIONS FOR SCHEDULE NJK-1

Beneficiaries are subject to New Jersey gross income tax on the net income from an estate or trust actually distributed or required to be distributed during the taxable year. The fiduciary of an estate or trust must provide each beneficiary with a New Jersey Schedule NJK-1, Form NJ-1041 listing the total income distributed and the New Jersey source income distributed.

Prepare a Schedule NJK-1 for each beneficiary using the information listed on Schedule D, Form NJ-1041, Beneficiaries' Shares of Income.

Tax Paid by Partnerships can only be distributed to a nonresident beneficiary or grantor and can only be claimed on a nonresident beneficiary's or grantor's income tax return.

For a grantor trust, in Part I, Beneficiary or Grantor Information, enter the grantor's information and New Jersey residency status. In Part I, Estate or Trust Information, enter the grantor trust's information and New Jersey residency status. In Part III enter the grantor's income, gain, or loss by category as required to be reported for gross income tax purposes. For a nonresident grantor, list the tax paid by partnership(s) on behalf of the trust from Schedule D, Line 47C.

Do not include distributions of New Jersey tax-exempt income or corpus distributions.

Include the NJK-1(s) with Form NJ-1041.

BUSINESS ALLOCATION SCHEDULE (FORM NJ-NR-A)

General Instructions

If business activities are carried on *both inside and outside New Jersey*, business income may be allocated to determine the amount of income from New Jersey sources. Carrying on business activities outside New Jersey means maintaining, operating, or occupying a regular place of business outside New Jersey, such as an office, shop, store, warehouse, factory, agency, or other place where the business's affairs are systematically and regularly conducted.

The business may not allocate income if it has only an occasional or isolated business transaction outside the State. Likewise, if the business has no regular place of business outside New Jersey, it may not allocate income, even though its representatives travel outside the State for the purposes of performing duties connected with the trade or business, and make sales or perform services for persons or corporations located outside the State.

Be sure that Form NJ-NR-A is enclosed with Form NJ-1040NR, NJ-1041, or NJ-1065, and that the name and address on the Business Allocation Schedule agree exactly with the name and address on the return with which it is enclosed.

Section 1 - Business Locations

Use Section 1 to list the locations where the business activities are conducted. In Columns (a) and (b) list the exact locations at which the business carries on activities both inside and outside the State. List **all** business locations. In Column (c) describe the places listed in Columns (a) and (b) (i.e., branch office, agency, factory, warehouse, etc.). In Column (d) indicate whether the business rents or owns each location listed. Enclose additional sheets if necessary.

Section 2 - Average Values

Use Section 2 to determine the average values of your business assets. The *average value of property owned* is determined by adding (1) the book value of the property at the beginning of the taxable year and (2) the book value of the property at the end of the taxable year and dividing the sum by two.

The *average value of property rented or leased* is valued at eight times the annual rent. Rent includes any amounts paid in addition to, or accrued in lieu of, rent for the period covered by the return (such as interest, taxes, insurance, and repairs).

Line 1 - Real Property Owned

COLUMN A

Enter on Line 1, Column A, the average value of the real property listed in Section 1 that was owned for the period covered by the return. Include property located both inside and outside New Jersey.

COLUMN B

Enter on Line 1, Column B, the average value of the real property listed in Section 1 that was owned in the State. Include only property located in New Jersey.

Line 2 - Real and Tangible Property Rented

COLUMN A

Enter on Line 2, Column A, the average value of property, both real and tangible, that was rented for the period covered by the return. Include property located both inside and outside New Jersey.

COLUMN B

Enter on Line 2, Column B, the average value of property, both real and tangible, that was rented in the State. Include only property located in New Jersey.

Line 3 - Tangible Personal Property Owned

COLUMN A

Enter on Line 3, Column A, the average value of the tangible personal property that was owned and used in the business for the period covered by the return. Include property located both inside and outside New Jersey.

COLUMN B

Enter on Line 3, Column B, the average value of the tangible personal property that was owned and used in the business in the State. Include only property located in New Jersey.

Line 4 - Totals

COLUMN A

Add Lines 1–3 of Column A and enter the total on Line 4, Column A.

COLUMN B

Add Lines 1–3 of Column B and enter the total on Line 4, Column B.

Section 3 - Business Allocation Percentage

Use Section 3 to determine the business allocation percentage that must be applied to business income. The Business Allocation Percentage must be applied to business income from all sources in order to determine the amount from New Jersey sources.

Line 1 - Average Values of Property

Line 1a - In New Jersey

Enter on Line 1a the average values of the business property in New Jersey from Line 4, Column B, Section 2.

Line 1b - Everywhere

Enter on Line 1b the average values of the business property from everywhere (both inside and outside New Jersey) from Line 4, Column A, Section 2.

Line 1c - Percentage in New Jersey

Divide the amount on Line 1a by the amount on Line 1b. The result will be 100% or less. Enter the result on Line 1c.

Line 2 - Total Receipts From All Sales, Services, and Other Business Transactions**Line 2a - In New Jersey**

Enter on Line 2a the total of receipts from all sales made, services performed, and business transactions conducted in New Jersey during the period covered by the return. This includes sales made and services performed by partners, employees, agents, agencies, or independent contractors of the business situated at or sent out from, the offices of the business (or its agencies) located in New Jersey. For example, if a salesperson working out of the New Jersey office of the business covers the states of New Jersey, New York, and Pennsylvania, all sales made are to be allocated to New Jersey and reported on Line 2a.

Line 2b - Everywhere

Enter on Line 2b the total of receipts from all sales made, services performed, and business transactions conducted both inside and outside New Jersey during the period covered by the return.

Line 2c - Percentage in New Jersey

Divide the amount on Line 2a by the amount on Line 2b. The result will be 100% or less. Enter the result on Line 2c.

Line 3 - Wages, Salaries, and Other Personal Compensation Paid During the Year**Line 3a - In New Jersey**

Enter on Line 3a the total of wages, salaries, and other personal compensation paid to employees in connection with operations

carried on in New Jersey during the period covered by the return. Compensation is paid in connection with operations carried on in New Jersey if work is based in an office or other place of business located in New Jersey. Include only amounts paid to employees on Line 3a. **Do not include payments to independent contractors, independent sales agents, etc.**

Line 3b - Everywhere

Enter on Line 3b the total compensation paid to employees both inside and outside New Jersey during the period covered by the return. **Do not include payments to independent contractors, independent sales agents, etc.**

Line 3c - Percentage in New Jersey

Divide the amount on Line 3a by the amount on Line 3b. The result will be 100% or less. Enter the result on Line 3c.

Line 4 - Sum of New Jersey Percentages

Add Lines 1c, 2c, and 3c and enter the total on Line 4.

Line 5 - Business Allocation Percentage

Divide the total on Line 4 by three and enter the result on Line 5. Also enter this percentage on the appropriate line of the following returns:

- Part IV, Form NJ-1040NR
- Line 16b, Form NJ-1065
- Schedule F, Form NJ-1041

If one of the fractions (property, receipts, or payroll) is missing, the other two percentages are added and the sum is divided by two. If two of the fractions are missing, the remaining percentage may be used as the allocation factor. A fraction is not missing merely because its numerator is zero, but is missing if its denominator is zero.

2008 New Jersey Tax Table for Form NJ-1041

Use this table if your taxable income on Line 22 is less than \$110,000. If your taxable income is \$110,000 or more, you must use the Tax Rate Schedule on page 23 of this booklet.

Example: Mr. Evans is filing a fiduciary return for his mother’s estate. The taxable income on Line 22 of Form NJ-1041 is \$39,875. First he finds the \$39,850–\$39,900 income line. Next, he finds the column for “Your Tax Is:” and reads down the column. The amount shown where the income line meets the tax amount column is \$713. This is the tax amount to be entered on Line 25 of Form NJ-1041 (nonresidents, Line 23).

If Line 22 (Taxable Income) is—		
At Least	But Less Than	Your Tax is—
39,800	39,850	711
39,850	39,900	713
39,900	39,950	715
39,950	40,000	717

2008 NEW JERSEY TAX TABLE (NJ-1041)

If Line 22 (New Jersey Taxable Income) Is —			If Line 22 (New Jersey Taxable Income) Is —			If Line 22 (New Jersey Taxable Income) Is —			If Line 22 (New Jersey Taxable Income) Is —					
At Least	But Less Than	Your Tax Is:	At Least	But Less Than	Your Tax Is:	At Least	But Less Than	Your Tax Is:	At Least	But Less Than	Your Tax Is:			
			1,000			2,000			3,000			4,000		
0	50	0	1,000	1,050	14	2,000	2,050	28	3,000	3,050	42	4,000	4,050	56
50	100	1	1,050	1,100	15	2,050	2,100	29	3,050	3,100	43	4,050	4,100	57
100	150	2	1,100	1,150	16	2,100	2,150	30	3,100	3,150	44	4,100	4,150	58
150	200	2	1,150	1,200	16	2,150	2,200	30	3,150	3,200	44	4,150	4,200	58
200	250	3	1,200	1,250	17	2,200	2,250	31	3,200	3,250	45	4,200	4,250	59
250	300	4	1,250	1,300	18	2,250	2,300	32	3,250	3,300	46	4,250	4,300	60
300	350	5	1,300	1,350	19	2,300	2,350	33	3,300	3,350	47	4,300	4,350	61
350	400	5	1,350	1,400	19	2,350	2,400	33	3,350	3,400	47	4,350	4,400	61
400	450	6	1,400	1,450	20	2,400	2,450	34	3,400	3,450	48	4,400	4,450	62
450	500	7	1,450	1,500	21	2,450	2,500	35	3,450	3,500	49	4,450	4,500	63
500	550	7	1,500	1,550	21	2,500	2,550	35	3,500	3,550	49	4,500	4,550	63
550	600	8	1,550	1,600	22	2,550	2,600	36	3,550	3,600	50	4,550	4,600	64
600	650	9	1,600	1,650	23	2,600	2,650	37	3,600	3,650	51	4,600	4,650	65
650	700	9	1,650	1,700	23	2,650	2,700	37	3,650	3,700	51	4,650	4,700	65
700	750	10	1,700	1,750	24	2,700	2,750	38	3,700	3,750	52	4,700	4,750	66
750	800	11	1,750	1,800	25	2,750	2,800	39	3,750	3,800	53	4,750	4,800	67
800	850	12	1,800	1,850	26	2,800	2,850	40	3,800	3,850	54	4,800	4,850	68
850	900	12	1,850	1,900	26	2,850	2,900	40	3,850	3,900	54	4,850	4,900	68
900	950	13	1,900	1,950	27	2,900	2,950	41	3,900	3,950	55	4,900	4,950	69
950	1,000	14	1,950	2,000	28	2,950	3,000	42	3,950	4,000	56	4,950	5,000	70

2008 NEW JERSEY TAX TABLE (NJ-1041)

If Line 22 (New Jersey Taxable Income) Is —			If Line 22 (New Jersey Taxable Income) Is —			If Line 22 (New Jersey Taxable Income) Is —			If Line 22 (New Jersey Taxable Income) Is —			If Line 22 (New Jersey Taxable Income) Is —		
At Least	But Less Than	Your Tax Is:	At Least	But Less Than	Your Tax Is:	At Least	But Less Than	Your Tax Is:	At Least	But Less Than	Your Tax Is:	At Least	But Less Than	Your Tax Is:
5,000			8,000			11,000			14,000			17,000		
5,000	5,050	70	8,000	8,050	112	11,000	11,050	154	14,000	14,050	196	17,000	17,050	238
5,050	5,100	71	8,050	8,100	113	11,050	11,100	155	14,050	14,100	197	17,050	17,100	239
5,100	5,150	72	8,100	8,150	114	11,100	11,150	156	14,100	14,150	198	17,100	17,150	240
5,150	5,200	72	8,150	8,200	114	11,150	11,200	156	14,150	14,200	198	17,150	17,200	240
5,200	5,250	73	8,200	8,250	115	11,200	11,250	157	14,200	14,250	199	17,200	17,250	241
5,250	5,300	74	8,250	8,300	116	11,250	11,300	158	14,250	14,300	200	17,250	17,300	242
5,300	5,350	75	8,300	8,350	117	11,300	11,350	159	14,300	14,350	201	17,300	17,350	243
5,350	5,400	75	8,350	8,400	117	11,350	11,400	159	14,350	14,400	201	17,350	17,400	243
5,400	5,450	76	8,400	8,450	118	11,400	11,450	160	14,400	14,450	202	17,400	17,450	244
5,450	5,500	77	8,450	8,500	119	11,450	11,500	161	14,450	14,500	203	17,450	17,500	245
5,500	5,550	77	8,500	8,550	119	11,500	11,550	161	14,500	14,550	203	17,500	17,550	245
5,550	5,600	78	8,550	8,600	120	11,550	11,600	162	14,550	14,600	204	17,550	17,600	246
5,600	5,650	79	8,600	8,650	121	11,600	11,650	163	14,600	14,650	205	17,600	17,650	247
5,650	5,700	79	8,650	8,700	121	11,650	11,700	163	14,650	14,700	205	17,650	17,700	247
5,700	5,750	80	8,700	8,750	122	11,700	11,750	164	14,700	14,750	206	17,700	17,750	248
5,750	5,800	81	8,750	8,800	123	11,750	11,800	165	14,750	14,800	207	17,750	17,800	249
5,800	5,850	82	8,800	8,850	124	11,800	11,850	166	14,800	14,850	208	17,800	17,850	250
5,850	5,900	82	8,850	8,900	124	11,850	11,900	166	14,850	14,900	208	17,850	17,900	250
5,900	5,950	83	8,900	8,950	125	11,900	11,950	167	14,900	14,950	209	17,900	17,950	251
5,950	6,000	84	8,950	9,000	126	11,950	12,000	168	14,950	15,000	210	17,950	18,000	252
6,000			9,000			12,000			15,000			18,000		
6,000	6,050	84	9,000	9,050	126	12,000	12,050	168	15,000	15,050	210	18,000	18,050	252
6,050	6,100	85	9,050	9,100	127	12,050	12,100	169	15,050	15,100	211	18,050	18,100	253
6,100	6,150	86	9,100	9,150	128	12,100	12,150	170	15,100	15,150	212	18,100	18,150	254
6,150	6,200	86	9,150	9,200	128	12,150	12,200	170	15,150	15,200	212	18,150	18,200	254
6,200	6,250	87	9,200	9,250	129	12,200	12,250	171	15,200	15,250	213	18,200	18,250	255
6,250	6,300	88	9,250	9,300	130	12,250	12,300	172	15,250	15,300	214	18,250	18,300	256
6,300	6,350	89	9,300	9,350	131	12,300	12,350	173	15,300	15,350	215	18,300	18,350	257
6,350	6,400	89	9,350	9,400	131	12,350	12,400	173	15,350	15,400	215	18,350	18,400	257
6,400	6,450	90	9,400	9,450	132	12,400	12,450	174	15,400	15,450	216	18,400	18,450	258
6,450	6,500	91	9,450	9,500	133	12,450	12,500	175	15,450	15,500	217	18,450	18,500	259
6,500	6,550	91	9,500	9,550	133	12,500	12,550	175	15,500	15,550	217	18,500	18,550	259
6,550	6,600	92	9,550	9,600	134	12,550	12,600	176	15,550	15,600	218	18,550	18,600	260
6,600	6,650	93	9,600	9,650	135	12,600	12,650	177	15,600	15,650	219	18,600	18,650	261
6,650	6,700	93	9,650	9,700	135	12,650	12,700	177	15,650	15,700	219	18,650	18,700	261
6,700	6,750	94	9,700	9,750	136	12,700	12,750	178	15,700	15,750	220	18,700	18,750	262
6,750	6,800	95	9,750	9,800	137	12,750	12,800	179	15,750	15,800	221	18,750	18,800	263
6,800	6,850	96	9,800	9,850	138	12,800	12,850	180	15,800	15,850	222	18,800	18,850	264
6,850	6,900	96	9,850	9,900	138	12,850	12,900	180	15,850	15,900	222	18,850	18,900	264
6,900	6,950	97	9,900	9,950	139	12,900	12,950	181	15,900	15,950	223	18,900	18,950	265
6,950	7,000	98	9,950	10,000	140	12,950	13,000	182	15,950	16,000	224	18,950	19,000	266
7,000			10,000			13,000			16,000			19,000		
7,000	7,050	98	10,000	10,050	140	13,000	13,050	182	16,000	16,050	224	19,000	19,050	266
7,050	7,100	99	10,050	10,100	141	13,050	13,100	183	16,050	16,100	225	19,050	19,100	267
7,100	7,150	100	10,100	10,150	142	13,100	13,150	184	16,100	16,150	226	19,100	19,150	268
7,150	7,200	100	10,150	10,200	142	13,150	13,200	184	16,150	16,200	226	19,150	19,200	268
7,200	7,250	101	10,200	10,250	143	13,200	13,250	185	16,200	16,250	227	19,200	19,250	269
7,250	7,300	102	10,250	10,300	144	13,250	13,300	186	16,250	16,300	228	19,250	19,300	270
7,300	7,350	103	10,300	10,350	145	13,300	13,350	187	16,300	16,350	229	19,300	19,350	271
7,350	7,400	103	10,350	10,400	145	13,350	13,400	187	16,350	16,400	229	19,350	19,400	271
7,400	7,450	104	10,400	10,450	146	13,400	13,450	188	16,400	16,450	230	19,400	19,450	272
7,450	7,500	105	10,450	10,500	147	13,450	13,500	189	16,450	16,500	231	19,450	19,500	273
7,500	7,550	105	10,500	10,550	147	13,500	13,550	189	16,500	16,550	231	19,500	19,550	273
7,550	7,600	106	10,550	10,600	148	13,550	13,600	190	16,550	16,600	232	19,550	19,600	274
7,600	7,650	107	10,600	10,650	149	13,600	13,650	191	16,600	16,650	233	19,600	19,650	275
7,650	7,700	107	10,650	10,700	149	13,650	13,700	191	16,650	16,700	233	19,650	19,700	275
7,700	7,750	108	10,700	10,750	150	13,700	13,750	192	16,700	16,750	234	19,700	19,750	276
7,750	7,800	109	10,750	10,800	151	13,750	13,800	193	16,750	16,800	235	19,750	19,800	277
7,800	7,850	110	10,800	10,850	152	13,800	13,850	194	16,800	16,850	236	19,800	19,850	278
7,850	7,900	110	10,850	10,900	152	13,850	13,900	194	16,850	16,900	236	19,850	19,900	278
7,900	7,950	111	10,900	10,950	153	13,900	13,950	195	16,900	16,950	237	19,900	19,950	279
7,950	8,000	112	10,950	11,000	154	13,950	14,000	196	16,950	17,000	238	19,950	20,000	280

2008 NEW JERSEY TAX TABLE (NJ-1041)

If Line 22 (New Jersey Taxable Income) Is —			If Line 22 (New Jersey Taxable Income) Is —			If Line 22 (New Jersey Taxable Income) Is —			If Line 22 (New Jersey Taxable Income) Is —			If Line 22 (New Jersey Taxable Income) Is —		
At Least	But Less Than	Your Tax Is:	At Least	But Less Than	Your Tax Is:	At Least	But Less Than	Your Tax Is:	At Least	But Less Than	Your Tax Is:	At Least	But Less Than	Your Tax Is:
20,000			23,000			26,000			29,000			32,000		
20,000	20,050	280	23,000	23,050	333	26,000	26,050	385	29,000	29,050	438	32,000	32,050	490
20,050	20,100	281	23,050	23,100	334	26,050	26,100	386	29,050	29,100	439	32,050	32,100	491
20,100	20,150	282	23,100	23,150	335	26,100	26,150	387	29,100	29,150	440	32,100	32,150	492
20,150	20,200	283	23,150	23,200	336	26,150	26,200	388	29,150	29,200	441	32,150	32,200	493
20,200	20,250	284	23,200	23,250	336	26,200	26,250	389	29,200	29,250	441	32,200	32,250	494
20,250	20,300	285	23,250	23,300	337	26,250	26,300	390	29,250	29,300	442	32,250	32,300	495
20,300	20,350	286	23,300	23,350	338	26,300	26,350	391	29,300	29,350	443	32,300	32,350	496
20,350	20,400	287	23,350	23,400	339	26,350	26,400	392	29,350	29,400	444	32,350	32,400	497
20,400	20,450	287	23,400	23,450	340	26,400	26,450	392	29,400	29,450	445	32,400	32,450	497
20,450	20,500	288	23,450	23,500	341	26,450	26,500	393	29,450	29,500	446	32,450	32,500	498
20,500	20,550	289	23,500	23,550	342	26,500	26,550	394	29,500	29,550	447	32,500	32,550	499
20,550	20,600	290	23,550	23,600	343	26,550	26,600	395	29,550	29,600	448	32,550	32,600	500
20,600	20,650	291	23,600	23,650	343	26,600	26,650	396	29,600	29,650	448	32,600	32,650	501
20,650	20,700	292	23,650	23,700	344	26,650	26,700	397	29,650	29,700	449	32,650	32,700	502
20,700	20,750	293	23,700	23,750	345	26,700	26,750	398	29,700	29,750	450	32,700	32,750	503
20,750	20,800	294	23,750	23,800	346	26,750	26,800	399	29,750	29,800	451	32,750	32,800	504
20,800	20,850	294	23,800	23,850	347	26,800	26,850	399	29,800	29,850	452	32,800	32,850	504
20,850	20,900	295	23,850	23,900	348	26,850	26,900	400	29,850	29,900	453	32,850	32,900	505
20,900	20,950	296	23,900	23,950	349	26,900	26,950	401	29,900	29,950	454	32,900	32,950	506
20,950	21,000	297	23,950	24,000	350	26,950	27,000	402	29,950	30,000	455	32,950	33,000	507
21,000			24,000			27,000			30,000			33,000		
21,000	21,050	298	24,000	24,050	350	27,000	27,050	403	30,000	30,050	455	33,000	33,050	508
21,050	21,100	299	24,050	24,100	351	27,050	27,100	404	30,050	30,100	456	33,050	33,100	509
21,100	21,150	300	24,100	24,150	352	27,100	27,150	405	30,100	30,150	457	33,100	33,150	510
21,150	21,200	301	24,150	24,200	353	27,150	27,200	406	30,150	30,200	458	33,150	33,200	511
21,200	21,250	301	24,200	24,250	354	27,200	27,250	406	30,200	30,250	459	33,200	33,250	511
21,250	21,300	302	24,250	24,300	355	27,250	27,300	407	30,250	30,300	460	33,250	33,300	512
21,300	21,350	303	24,300	24,350	356	27,300	27,350	408	30,300	30,350	461	33,300	33,350	513
21,350	21,400	304	24,350	24,400	357	27,350	27,400	409	30,350	30,400	462	33,350	33,400	514
21,400	21,450	305	24,400	24,450	357	27,400	27,450	410	30,400	30,450	462	33,400	33,450	515
21,450	21,500	306	24,450	24,500	358	27,450	27,500	411	30,450	30,500	463	33,450	33,500	516
21,500	21,550	307	24,500	24,550	359	27,500	27,550	412	30,500	30,550	464	33,500	33,550	517
21,550	21,600	308	24,550	24,600	360	27,550	27,600	413	30,550	30,600	465	33,550	33,600	518
21,600	21,650	308	24,600	24,650	361	27,600	27,650	413	30,600	30,650	466	33,600	33,650	518
21,650	21,700	309	24,650	24,700	362	27,650	27,700	414	30,650	30,700	467	33,650	33,700	519
21,700	21,750	310	24,700	24,750	363	27,700	27,750	415	30,700	30,750	468	33,700	33,750	520
21,750	21,800	311	24,750	24,800	364	27,750	27,800	416	30,750	30,800	469	33,750	33,800	521
21,800	21,850	312	24,800	24,850	364	27,800	27,850	417	30,800	30,850	469	33,800	33,850	522
21,850	21,900	313	24,850	24,900	365	27,850	27,900	418	30,850	30,900	470	33,850	33,900	523
21,900	21,950	314	24,900	24,950	366	27,900	27,950	419	30,900	30,950	471	33,900	33,950	524
21,950	22,000	315	24,950	25,000	367	27,950	28,000	420	30,950	31,000	472	33,950	34,000	525
22,000			25,000			28,000			31,000			34,000		
22,000	22,050	315	25,000	25,050	368	28,000	28,050	420	31,000	31,050	473	34,000	34,050	525
22,050	22,100	316	25,050	25,100	369	28,050	28,100	421	31,050	31,100	474	34,050	34,100	526
22,100	22,150	317	25,100	25,150	370	28,100	28,150	422	31,100	31,150	475	34,100	34,150	527
22,150	22,200	318	25,150	25,200	371	28,150	28,200	423	31,150	31,200	476	34,150	34,200	528
22,200	22,250	319	25,200	25,250	371	28,200	28,250	424	31,200	31,250	476	34,200	34,250	529
22,250	22,300	320	25,250	25,300	372	28,250	28,300	425	31,250	31,300	477	34,250	34,300	530
22,300	22,350	321	25,300	25,350	373	28,300	28,350	426	31,300	31,350	478	34,300	34,350	531
22,350	22,400	322	25,350	25,400	374	28,350	28,400	427	31,350	31,400	479	34,350	34,400	532
22,400	22,450	322	25,400	25,450	375	28,400	28,450	427	31,400	31,450	480	34,400	34,450	532
22,450	22,500	323	25,450	25,500	376	28,450	28,500	428	31,450	31,500	481	34,450	34,500	533
22,500	22,550	324	25,500	25,550	377	28,500	28,550	429	31,500	31,550	482	34,500	34,550	534
22,550	22,600	325	25,550	25,600	378	28,550	28,600	430	31,550	31,600	483	34,550	34,600	535
22,600	22,650	326	25,600	25,650	378	28,600	28,650	431	31,600	31,650	483	34,600	34,650	536
22,650	22,700	327	25,650	25,700	379	28,650	28,700	432	31,650	31,700	484	34,650	34,700	537
22,700	22,750	328	25,700	25,750	380	28,700	28,750	433	31,700	31,750	485	34,700	34,750	538
22,750	22,800	329	25,750	25,800	381	28,750	28,800	434	31,750	31,800	486	34,750	34,800	539
22,800	22,850	329	25,800	25,850	382	28,800	28,850	434	31,800	31,850	487	34,800	34,850	539
22,850	22,900	330	25,850	25,900	383	28,850	28,900	435	31,850	31,900	488	34,850	34,900	540
22,900	22,950	331	25,900	25,950	384	28,900	28,950	436	31,900	31,950	489	34,900	34,950	541
22,950	23,000	332	25,950	26,000	385	28,950	29,000	437	31,950	32,000	490	34,950	35,000	542

2008 NEW JERSEY TAX TABLE (NJ-1041)

If Line 22 (New Jersey Taxable Income) Is —			If Line 22 (New Jersey Taxable Income) Is —			If Line 22 (New Jersey Taxable Income) Is —			If Line 22 (New Jersey Taxable Income) Is —			If Line 22 (New Jersey Taxable Income) Is —		
At Least	But Less Than	Your Tax Is:	At Least	But Less Than	Your Tax Is:	At Least	But Less Than	Your Tax Is:	At Least	But Less Than	Your Tax Is:	At Least	But Less Than	Your Tax Is:
35,000			38,000			41,000			44,000			47,000		
35,000	35,050	543	38,000	38,050	648	41,000	41,050	774	44,000	44,050	940	47,000	47,050	1,106
35,050	35,100	545	38,050	38,100	650	41,050	41,100	777	44,050	44,100	943	47,050	47,100	1,108
35,100	35,150	547	38,100	38,150	652	41,100	41,150	780	44,100	44,150	945	47,100	47,150	1,111
35,150	35,200	549	38,150	38,200	654	41,150	41,200	782	44,150	44,200	948	47,150	47,200	1,114
35,200	35,250	550	38,200	38,250	655	41,200	41,250	785	44,200	44,250	951	47,200	47,250	1,117
35,250	35,300	552	38,250	38,300	657	41,250	41,300	788	44,250	44,300	954	47,250	47,300	1,119
35,300	35,350	554	38,300	38,350	659	41,300	41,350	791	44,300	44,350	956	47,300	47,350	1,122
35,350	35,400	556	38,350	38,400	661	41,350	41,400	793	44,350	44,400	959	47,350	47,400	1,125
35,400	35,450	557	38,400	38,450	662	41,400	41,450	796	44,400	44,450	962	47,400	47,450	1,128
35,450	35,500	559	38,450	38,500	664	41,450	41,500	799	44,450	44,500	965	47,450	47,500	1,130
35,500	35,550	561	38,500	38,550	666	41,500	41,550	802	44,500	44,550	968	47,500	47,550	1,133
35,550	35,600	563	38,550	38,600	668	41,550	41,600	805	44,550	44,600	970	47,550	47,600	1,136
35,600	35,650	564	38,600	38,650	669	41,600	41,650	807	44,600	44,650	973	47,600	47,650	1,139
35,650	35,700	566	38,650	38,700	671	41,650	41,700	810	44,650	44,700	976	47,650	47,700	1,142
35,700	35,750	568	38,700	38,750	673	41,700	41,750	813	44,700	44,750	979	47,700	47,750	1,144
35,750	35,800	570	38,750	38,800	675	41,750	41,800	816	44,750	44,800	981	47,750	47,800	1,147
35,800	35,850	571	38,800	38,850	676	41,800	41,850	818	44,800	44,850	984	47,800	47,850	1,150
35,850	35,900	573	38,850	38,900	678	41,850	41,900	821	44,850	44,900	987	47,850	47,900	1,153
35,900	35,950	575	38,900	38,950	680	41,900	41,950	824	44,900	44,950	990	47,900	47,950	1,155
35,950	36,000	577	38,950	39,000	682	41,950	42,000	827	44,950	45,000	992	47,950	48,000	1,158
36,000			39,000			42,000			45,000			48,000		
36,000	36,050	578	39,000	39,050	683	42,000	42,050	829	45,000	45,050	995	48,000	48,050	1,161
36,050	36,100	580	39,050	39,100	685	42,050	42,100	832	45,050	45,100	998	48,050	48,100	1,164
36,100	36,150	582	39,100	39,150	687	42,100	42,150	835	45,100	45,150	1,001	48,100	48,150	1,166
36,150	36,200	584	39,150	39,200	689	42,150	42,200	838	45,150	45,200	1,003	48,150	48,200	1,169
36,200	36,250	585	39,200	39,250	690	42,200	42,250	840	45,200	45,250	1,006	48,200	48,250	1,172
36,250	36,300	587	39,250	39,300	692	42,250	42,300	843	45,250	45,300	1,009	48,250	48,300	1,175
36,300	36,350	589	39,300	39,350	694	42,300	42,350	846	45,300	45,350	1,012	48,300	48,350	1,177
36,350	36,400	591	39,350	39,400	696	42,350	42,400	849	45,350	45,400	1,014	48,350	48,400	1,180
36,400	36,450	592	39,400	39,450	697	42,400	42,450	851	45,400	45,450	1,017	48,400	48,450	1,183
36,450	36,500	594	39,450	39,500	699	42,450	42,500	854	45,450	45,500	1,020	48,450	48,500	1,186
36,500	36,550	596	39,500	39,550	701	42,500	42,550	857	45,500	45,550	1,023	48,500	48,550	1,189
36,550	36,600	598	39,550	39,600	703	42,550	42,600	860	45,550	45,600	1,026	48,550	48,600	1,191
36,600	36,650	599	39,600	39,650	704	42,600	42,650	863	45,600	45,650	1,028	48,600	48,650	1,194
36,650	36,700	601	39,650	39,700	706	42,650	42,700	865	45,650	45,700	1,031	48,650	48,700	1,197
36,700	36,750	603	39,700	39,750	708	42,700	42,750	868	45,700	45,750	1,034	48,700	48,750	1,200
36,750	36,800	605	39,750	39,800	710	42,750	42,800	871	45,750	45,800	1,037	48,750	48,800	1,202
36,800	36,850	606	39,800	39,850	711	42,800	42,850	874	45,800	45,850	1,039	48,800	48,850	1,205
36,850	36,900	608	39,850	39,900	713	42,850	42,900	876	45,850	45,900	1,042	48,850	48,900	1,208
36,900	36,950	610	39,900	39,950	715	42,900	42,950	879	45,900	45,950	1,045	48,900	48,950	1,211
36,950	37,000	612	39,950	40,000	717	42,950	43,000	882	45,950	46,000	1,048	48,950	49,000	1,213
37,000			40,000			43,000			46,000			49,000		
37,000	37,050	613	40,000	40,050	719	43,000	43,050	885	46,000	46,050	1,050	49,000	49,050	1,216
37,050	37,100	615	40,050	40,100	722	43,050	43,100	887	46,050	46,100	1,053	49,050	49,100	1,219
37,100	37,150	617	40,100	40,150	724	43,100	43,150	890	46,100	46,150	1,056	49,100	49,150	1,222
37,150	37,200	619	40,150	40,200	727	43,150	43,200	893	46,150	46,200	1,059	49,150	49,200	1,224
37,200	37,250	620	40,200	40,250	730	43,200	43,250	896	46,200	46,250	1,061	49,200	49,250	1,227
37,250	37,300	622	40,250	40,300	733	43,250	43,300	898	46,250	46,300	1,064	49,250	49,300	1,230
37,300	37,350	624	40,300	40,350	735	43,300	43,350	901	46,300	46,350	1,067	49,300	49,350	1,233
37,350	37,400	626	40,350	40,400	738	43,350	43,400	904	46,350	46,400	1,070	49,350	49,400	1,235
37,400	37,450	627	40,400	40,450	741	43,400	43,450	907	46,400	46,450	1,072	49,400	49,450	1,238
37,450	37,500	629	40,450	40,500	744	43,450	43,500	909	46,450	46,500	1,075	49,450	49,500	1,241
37,500	37,550	631	40,500	40,550	747	43,500	43,550	912	46,500	46,550	1,078	49,500	49,550	1,244
37,550	37,600	633	40,550	40,600	749	43,550	43,600	915	46,550	46,600	1,081	49,550	49,600	1,247
37,600	37,650	634	40,600	40,650	752	43,600	43,650	918	46,600	46,650	1,084	49,600	49,650	1,249
37,650	37,700	636	40,650	40,700	755	43,650	43,700	921	46,650	46,700	1,086	49,650	49,700	1,252
37,700	37,750	638	40,700	40,750	758	43,700	43,750	923	46,700	46,750	1,089	49,700	49,750	1,255
37,750	37,800	640	40,750	40,800	760	43,750	43,800	926	46,750	46,800	1,092	49,750	49,800	1,258
37,800	37,850	641	40,800	40,850	763	43,800	43,850	929	46,800	46,850	1,095	49,800	49,850	1,260
37,850	37,900	643	40,850	40,900	766	43,850	43,900	932	46,850	46,900	1,097	49,850	49,900	1,263
37,900	37,950	645	40,900	40,950	769	43,900	43,950	934	46,900	46,950	1,100	49,900	49,950	1,266
37,950	38,000	647	40,950	41,000	771	43,950	44,000	937	46,950	47,000	1,103	49,950	50,000	1,269

2008 NEW JERSEY TAX TABLE (NJ-1041)

If Line 22 (New Jersey Taxable Income) Is —			If Line 22 (New Jersey Taxable Income) Is —			If Line 22 (New Jersey Taxable Income) Is —			If Line 22 (New Jersey Taxable Income) Is —			If Line 22 (New Jersey Taxable Income) Is —		
At Least	But Less Than	Your Tax Is:	At Least	But Less Than	Your Tax Is:	At Least	But Less Than	Your Tax Is:	At Least	But Less Than	Your Tax Is:	At Least	But Less Than	Your Tax Is:
50,000			53,000			56,000			59,000			62,000		
50,000	50,050	1,271	53,000	53,050	1,437	56,000	56,050	1,603	59,000	59,050	1,769	62,000	62,050	1,934
50,050	50,100	1,274	53,050	53,100	1,440	56,050	56,100	1,606	59,050	59,100	1,771	62,050	62,100	1,937
50,100	50,150	1,277	53,100	53,150	1,443	56,100	56,150	1,608	59,100	59,150	1,774	62,100	62,150	1,940
50,150	50,200	1,280	53,150	53,200	1,445	56,150	56,200	1,611	59,150	59,200	1,777	62,150	62,200	1,943
50,200	50,250	1,282	53,200	53,250	1,448	56,200	56,250	1,614	59,200	59,250	1,780	62,200	62,250	1,945
50,250	50,300	1,285	53,250	53,300	1,451	56,250	56,300	1,617	59,250	59,300	1,782	62,250	62,300	1,948
50,300	50,350	1,288	53,300	53,350	1,454	56,300	56,350	1,619	59,300	59,350	1,785	62,300	62,350	1,951
50,350	50,400	1,291	53,350	53,400	1,456	56,350	56,400	1,622	59,350	59,400	1,788	62,350	62,400	1,954
50,400	50,450	1,293	53,400	53,450	1,459	56,400	56,450	1,625	59,400	59,450	1,791	62,400	62,450	1,956
50,450	50,500	1,296	53,450	53,500	1,462	56,450	56,500	1,628	59,450	59,500	1,793	62,450	62,500	1,959
50,500	50,550	1,299	53,500	53,550	1,465	56,500	56,550	1,631	59,500	59,550	1,796	62,500	62,550	1,962
50,550	50,600	1,302	53,550	53,600	1,468	56,550	56,600	1,633	59,550	59,600	1,799	62,550	62,600	1,965
50,600	50,650	1,305	53,600	53,650	1,470	56,600	56,650	1,636	59,600	59,650	1,802	62,600	62,650	1,968
50,650	50,700	1,307	53,650	53,700	1,473	56,650	56,700	1,639	59,650	59,700	1,805	62,650	62,700	1,970
50,700	50,750	1,310	53,700	53,750	1,476	56,700	56,750	1,642	59,700	59,750	1,807	62,700	62,750	1,973
50,750	50,800	1,313	53,750	53,800	1,479	56,750	56,800	1,644	59,750	59,800	1,810	62,750	62,800	1,976
50,800	50,850	1,316	53,800	53,850	1,481	56,800	56,850	1,647	59,800	59,850	1,813	62,800	62,850	1,979
50,850	50,900	1,318	53,850	53,900	1,484	56,850	56,900	1,650	59,850	59,900	1,816	62,850	62,900	1,981
50,900	50,950	1,321	53,900	53,950	1,487	56,900	56,950	1,653	59,900	59,950	1,818	62,900	62,950	1,984
50,950	51,000	1,324	53,950	54,000	1,490	56,950	57,000	1,655	59,950	60,000	1,821	62,950	63,000	1,987
51,000			54,000			57,000			60,000			63,000		
51,000	51,050	1,327	54,000	54,050	1,492	57,000	57,050	1,658	60,000	60,050	1,824	63,000	63,050	1,990
51,050	51,100	1,329	54,050	54,100	1,495	57,050	57,100	1,661	60,050	60,100	1,827	63,050	63,100	1,992
51,100	51,150	1,332	54,100	54,150	1,498	57,100	57,150	1,664	60,100	60,150	1,829	63,100	63,150	1,995
51,150	51,200	1,335	54,150	54,200	1,501	57,150	57,200	1,666	60,150	60,200	1,832	63,150	63,200	1,998
51,200	51,250	1,338	54,200	54,250	1,503	57,200	57,250	1,669	60,200	60,250	1,835	63,200	63,250	2,001
51,250	51,300	1,340	54,250	54,300	1,506	57,250	57,300	1,672	60,250	60,300	1,838	63,250	63,300	2,003
51,300	51,350	1,343	54,300	54,350	1,509	57,300	57,350	1,675	60,300	60,350	1,840	63,300	63,350	2,006
51,350	51,400	1,346	54,350	54,400	1,512	57,350	57,400	1,677	60,350	60,400	1,843	63,350	63,400	2,009
51,400	51,450	1,349	54,400	54,450	1,514	57,400	57,450	1,680	60,400	60,450	1,846	63,400	63,450	2,012
51,450	51,500	1,351	54,450	54,500	1,517	57,450	57,500	1,683	60,450	60,500	1,849	63,450	63,500	2,014
51,500	51,550	1,354	54,500	54,550	1,520	57,500	57,550	1,686	60,500	60,550	1,852	63,500	63,550	2,017
51,550	51,600	1,357	54,550	54,600	1,523	57,550	57,600	1,689	60,550	60,600	1,854	63,550	63,600	2,020
51,600	51,650	1,360	54,600	54,650	1,526	57,600	57,650	1,691	60,600	60,650	1,857	63,600	63,650	2,023
51,650	51,700	1,363	54,650	54,700	1,528	57,650	57,700	1,694	60,650	60,700	1,860	63,650	63,700	2,026
51,700	51,750	1,365	54,700	54,750	1,531	57,700	57,750	1,697	60,700	60,750	1,863	63,700	63,750	2,028
51,750	51,800	1,368	54,750	54,800	1,534	57,750	57,800	1,700	60,750	60,800	1,865	63,750	63,800	2,031
51,800	51,850	1,371	54,800	54,850	1,537	57,800	57,850	1,702	60,800	60,850	1,868	63,800	63,850	2,034
51,850	51,900	1,374	54,850	54,900	1,539	57,850	57,900	1,705	60,850	60,900	1,871	63,850	63,900	2,037
51,900	51,950	1,376	54,900	54,950	1,542	57,900	57,950	1,708	60,900	60,950	1,874	63,900	63,950	2,039
51,950	52,000	1,379	54,950	55,000	1,545	57,950	58,000	1,711	60,950	61,000	1,876	63,950	64,000	2,042
52,000			55,000			58,000			61,000			64,000		
52,000	52,050	1,382	55,000	55,050	1,548	58,000	58,050	1,713	61,000	61,050	1,879	64,000	64,050	2,045
52,050	52,100	1,385	55,050	55,100	1,550	58,050	58,100	1,716	61,050	61,100	1,882	64,050	64,100	2,048
52,100	52,150	1,387	55,100	55,150	1,553	58,100	58,150	1,719	61,100	61,150	1,885	64,100	64,150	2,050
52,150	52,200	1,390	55,150	55,200	1,556	58,150	58,200	1,722	61,150	61,200	1,887	64,150	64,200	2,053
52,200	52,250	1,393	55,200	55,250	1,559	58,200	58,250	1,724	61,200	61,250	1,890	64,200	64,250	2,056
52,250	52,300	1,396	55,250	55,300	1,561	58,250	58,300	1,727	61,250	61,300	1,893	64,250	64,300	2,059
52,300	52,350	1,398	55,300	55,350	1,564	58,300	58,350	1,730	61,300	61,350	1,896	64,300	64,350	2,061
52,350	52,400	1,401	55,350	55,400	1,567	58,350	58,400	1,733	61,350	61,400	1,898	64,350	64,400	2,064
52,400	52,450	1,404	55,400	55,450	1,570	58,400	58,450	1,735	61,400	61,450	1,901	64,400	64,450	2,067
52,450	52,500	1,407	55,450	55,500	1,572	58,450	58,500	1,738	61,450	61,500	1,904	64,450	64,500	2,070
52,500	52,550	1,410	55,500	55,550	1,575	58,500	58,550	1,741	61,500	61,550	1,907	64,500	64,550	2,073
52,550	52,600	1,412	55,550	55,600	1,578	58,550	58,600	1,744	61,550	61,600	1,910	64,550	64,600	2,075
52,600	52,650	1,415	55,600	55,650	1,581	58,600	58,650	1,747	61,600	61,650	1,912	64,600	64,650	2,078
52,650	52,700	1,418	55,650	55,700	1,584	58,650	58,700	1,749	61,650	61,700	1,915	64,650	64,700	2,081
52,700	52,750	1,421	55,700	55,750	1,586	58,700	58,750	1,752	61,700	61,750	1,918	64,700	64,750	2,084
52,750	52,800	1,423	55,750	55,800	1,589	58,750	58,800	1,755	61,750	61,800	1,921	64,750	64,800	2,086
52,800	52,850	1,426	55,800	55,850	1,592	58,800	58,850	1,758	61,800	61,850	1,923	64,800	64,850	2,089
52,850	52,900	1,429	55,850	55,900	1,595	58,850	58,900	1,760	61,850	61,900	1,926	64,850	64,900	2,092
52,900	52,950	1,432	55,900	55,950	1,597	58,900	58,950	1,763	61,900	61,950	1,929	64,900	64,950	2,095
52,950	53,000	1,434	55,950	56,000	1,600	58,950	59,000	1,766	61,950	62,000	1,932	64,950	65,000	2,097

2008 NEW JERSEY TAX TABLE (NJ-1041)

If Line 22 (New Jersey Taxable Income) Is —			If Line 22 (New Jersey Taxable Income) Is —			If Line 22 (New Jersey Taxable Income) Is —			If Line 22 (New Jersey Taxable Income) Is —			If Line 22 (New Jersey Taxable Income) Is —		
At Least	But Less Than	Your Tax Is:	At Least	But Less Than	Your Tax Is:	At Least	But Less Than	Your Tax Is:	At Least	But Less Than	Your Tax Is:	At Least	But Less Than	Your Tax Is:
65,000			68,000			71,000			74,000			77,000		
65,000	65,050	2,100	68,000	68,050	2,266	71,000	71,050	2,432	74,000	74,050	2,597	77,000	77,050	2,780
65,050	65,100	2,103	68,050	68,100	2,269	71,050	71,100	2,434	74,050	74,100	2,600	77,050	77,100	2,783
65,100	65,150	2,106	68,100	68,150	2,271	71,100	71,150	2,437	74,100	74,150	2,603	77,100	77,150	2,787
65,150	65,200	2,108	68,150	68,200	2,274	71,150	71,200	2,440	74,150	74,200	2,606	77,150	77,200	2,790
65,200	65,250	2,111	68,200	68,250	2,277	71,200	71,250	2,443	74,200	74,250	2,608	77,200	77,250	2,793
65,250	65,300	2,114	68,250	68,300	2,280	71,250	71,300	2,445	74,250	74,300	2,611	77,250	77,300	2,796
65,300	65,350	2,117	68,300	68,350	2,282	71,300	71,350	2,448	74,300	74,350	2,614	77,300	77,350	2,799
65,350	65,400	2,119	68,350	68,400	2,285	71,350	71,400	2,451	74,350	74,400	2,617	77,350	77,400	2,803
65,400	65,450	2,122	68,400	68,450	2,288	71,400	71,450	2,454	74,400	74,450	2,619	77,400	77,450	2,806
65,450	65,500	2,125	68,450	68,500	2,291	71,450	71,500	2,456	74,450	74,500	2,622	77,450	77,500	2,809
65,500	65,550	2,128	68,500	68,550	2,294	71,500	71,550	2,459	74,500	74,550	2,625	77,500	77,550	2,812
65,550	65,600	2,131	68,550	68,600	2,296	71,550	71,600	2,462	74,550	74,600	2,628	77,550	77,600	2,815
65,600	65,650	2,133	68,600	68,650	2,299	71,600	71,650	2,465	74,600	74,650	2,631	77,600	77,650	2,818
65,650	65,700	2,136	68,650	68,700	2,302	71,650	71,700	2,468	74,650	74,700	2,633	77,650	77,700	2,822
65,700	65,750	2,139	68,700	68,750	2,305	71,700	71,750	2,470	74,700	74,750	2,636	77,700	77,750	2,825
65,750	65,800	2,142	68,750	68,800	2,307	71,750	71,800	2,473	74,750	74,800	2,639	77,750	77,800	2,828
65,800	65,850	2,144	68,800	68,850	2,310	71,800	71,850	2,476	74,800	74,850	2,642	77,800	77,850	2,831
65,850	65,900	2,147	68,850	68,900	2,313	71,850	71,900	2,479	74,850	74,900	2,644	77,850	77,900	2,834
65,900	65,950	2,150	68,900	68,950	2,316	71,900	71,950	2,481	74,900	74,950	2,647	77,900	77,950	2,838
65,950	66,000	2,153	68,950	69,000	2,318	71,950	72,000	2,484	74,950	75,000	2,650	77,950	78,000	2,841
66,000			69,000			72,000			75,000			78,000		
66,000	66,050	2,155	69,000	69,050	2,321	72,000	72,050	2,487	75,000	75,050	2,653	78,000	78,050	2,844
66,050	66,100	2,158	69,050	69,100	2,324	72,050	72,100	2,490	75,050	75,100	2,656	78,050	78,100	2,847
66,100	66,150	2,161	69,100	69,150	2,327	72,100	72,150	2,492	75,100	75,150	2,659	78,100	78,150	2,850
66,150	66,200	2,164	69,150	69,200	2,329	72,150	72,200	2,495	75,150	75,200	2,662	78,150	78,200	2,853
66,200	66,250	2,166	69,200	69,250	2,332	72,200	72,250	2,498	75,200	75,250	2,666	78,200	78,250	2,857
66,250	66,300	2,169	69,250	69,300	2,335	72,250	72,300	2,501	75,250	75,300	2,669	78,250	78,300	2,860
66,300	66,350	2,172	69,300	69,350	2,338	72,300	72,350	2,503	75,300	75,350	2,672	78,300	78,350	2,863
66,350	66,400	2,175	69,350	69,400	2,340	72,350	72,400	2,506	75,350	75,400	2,675	78,350	78,400	2,866
66,400	66,450	2,177	69,400	69,450	2,343	72,400	72,450	2,509	75,400	75,450	2,678	78,400	78,450	2,869
66,450	66,500	2,180	69,450	69,500	2,346	72,450	72,500	2,512	75,450	75,500	2,682	78,450	78,500	2,873
66,500	66,550	2,183	69,500	69,550	2,349	72,500	72,550	2,515	75,500	75,550	2,685	78,500	78,550	2,876
66,550	66,600	2,186	69,550	69,600	2,352	72,550	72,600	2,517	75,550	75,600	2,688	78,550	78,600	2,879
66,600	66,650	2,189	69,600	69,650	2,354	72,600	72,650	2,520	75,600	75,650	2,691	78,600	78,650	2,882
66,650	66,700	2,191	69,650	69,700	2,357	72,650	72,700	2,523	75,650	75,700	2,694	78,650	78,700	2,885
66,700	66,750	2,194	69,700	69,750	2,360	72,700	72,750	2,526	75,700	75,750	2,697	78,700	78,750	2,889
66,750	66,800	2,197	69,750	69,800	2,363	72,750	72,800	2,528	75,750	75,800	2,701	78,750	78,800	2,892
66,800	66,850	2,200	69,800	69,850	2,365	72,800	72,850	2,531	75,800	75,850	2,704	78,800	78,850	2,895
66,850	66,900	2,202	69,850	69,900	2,368	72,850	72,900	2,534	75,850	75,900	2,707	78,850	78,900	2,898
66,900	66,950	2,205	69,900	69,950	2,371	72,900	72,950	2,537	75,900	75,950	2,710	78,900	78,950	2,901
66,950	67,000	2,208	69,950	70,000	2,374	72,950	73,000	2,539	75,950	76,000	2,713	78,950	79,000	2,904
67,000			70,000			73,000			76,000			79,000		
67,000	67,050	2,211	70,000	70,050	2,376	73,000	73,050	2,542	76,000	76,050	2,717	79,000	79,050	2,908
67,050	67,100	2,213	70,050	70,100	2,379	73,050	73,100	2,545	76,050	76,100	2,720	79,050	79,100	2,911
67,100	67,150	2,216	70,100	70,150	2,382	73,100	73,150	2,548	76,100	76,150	2,723	79,100	79,150	2,914
67,150	67,200	2,219	70,150	70,200	2,385	73,150	73,200	2,550	76,150	76,200	2,726	79,150	79,200	2,917
67,200	67,250	2,222	70,200	70,250	2,387	73,200	73,250	2,553	76,200	76,250	2,729	79,200	79,250	2,920
67,250	67,300	2,224	70,250	70,300	2,390	73,250	73,300	2,556	76,250	76,300	2,732	79,250	79,300	2,924
67,300	67,350	2,227	70,300	70,350	2,393	73,300	73,350	2,559	76,300	76,350	2,736	79,300	79,350	2,927
67,350	67,400	2,230	70,350	70,400	2,396	73,350	73,400	2,561	76,350	76,400	2,739	79,350	79,400	2,930
67,400	67,450	2,233	70,400	70,450	2,398	73,400	73,450	2,564	76,400	76,450	2,742	79,400	79,450	2,933
67,450	67,500	2,235	70,450	70,500	2,401	73,450	73,500	2,567	76,450	76,500	2,745	79,450	79,500	2,936
67,500	67,550	2,238	70,500	70,550	2,404	73,500	73,550	2,570	76,500	76,550	2,748	79,500	79,550	2,939
67,550	67,600	2,241	70,550	70,600	2,407	73,550	73,600	2,573	76,550	76,600	2,752	79,550	79,600	2,943
67,600	67,650	2,244	70,600	70,650	2,410	73,600	73,650	2,575	76,600	76,650	2,755	79,600	79,650	2,946
67,650	67,700	2,247	70,650	70,700	2,412	73,650	73,700	2,578	76,650	76,700	2,758	79,650	79,700	2,949
67,700	67,750	2,249	70,700	70,750	2,415	73,700	73,750	2,581	76,700	76,750	2,761	79,700	79,750	2,952
67,750	67,800	2,252	70,750	70,800	2,418	73,750	73,800	2,584	76,750	76,800	2,764	79,750	79,800	2,955
67,800	67,850	2,255	70,800	70,850	2,421	73,800	73,850	2,586	76,800	76,850	2,768	79,800	79,850	2,959
67,850	67,900	2,258	70,850	70,900	2,423	73,850	73,900	2,589	76,850	76,900	2,771	79,850	79,900	2,962
67,900	67,950	2,260	70,900	70,950	2,426	73,900	73,950	2,592	76,900	76,950	2,774	79,900	79,950	2,965
67,950	68,000	2,263	70,950	71,000	2,429	73,950	74,000	2,595	76,950	77,000	2,777	79,950	80,000	2,968

2008 NEW JERSEY TAX TABLE (NJ-1041)

If Line 22 (New Jersey Taxable Income) Is —			If Line 22 (New Jersey Taxable Income) Is —			If Line 22 (New Jersey Taxable Income) Is —			If Line 22 (New Jersey Taxable Income) Is —			If Line 22 (New Jersey Taxable Income) Is —		
At Least	But Less Than	Your Tax Is:	At Least	But Less Than	Your Tax Is:	At Least	But Less Than	Your Tax Is:	At Least	But Less Than	Your Tax Is:	At Least	But Less Than	Your Tax Is:
80,000			83,000			86,000			89,000			92,000		
80,000	80,050	2,971	83,000	83,050	3,162	86,000	86,050	3,354	89,000	89,050	3,545	92,000	92,050	3,736
80,050	80,100	2,975	83,050	83,100	3,166	86,050	86,100	3,357	89,050	89,100	3,548	92,050	92,100	3,739
80,100	80,150	2,978	83,100	83,150	3,169	86,100	86,150	3,360	89,100	89,150	3,551	92,100	92,150	3,742
80,150	80,200	2,981	83,150	83,200	3,172	86,150	86,200	3,363	89,150	89,200	3,554	92,150	92,200	3,745
80,200	80,250	2,984	83,200	83,250	3,175	86,200	86,250	3,366	89,200	89,250	3,557	92,200	92,250	3,748
80,250	80,300	2,987	83,250	83,300	3,178	86,250	86,300	3,369	89,250	89,300	3,561	92,250	92,300	3,752
80,300	80,350	2,990	83,300	83,350	3,182	86,300	86,350	3,373	89,300	89,350	3,564	92,300	92,350	3,755
80,350	80,400	2,994	83,350	83,400	3,185	86,350	86,400	3,376	89,350	89,400	3,567	92,350	92,400	3,758
80,400	80,450	2,997	83,400	83,450	3,188	86,400	86,450	3,379	89,400	89,450	3,570	92,400	92,450	3,761
80,450	80,500	3,000	83,450	83,500	3,191	86,450	86,500	3,382	89,450	89,500	3,573	92,450	92,500	3,764
80,500	80,550	3,003	83,500	83,550	3,194	86,500	86,550	3,385	89,500	89,550	3,576	92,500	92,550	3,768
80,550	80,600	3,006	83,550	83,600	3,197	86,550	86,600	3,389	89,550	89,600	3,580	92,550	92,600	3,771
80,600	80,650	3,010	83,600	83,650	3,201	86,600	86,650	3,392	89,600	89,650	3,583	92,600	92,650	3,774
80,650	80,700	3,013	83,650	83,700	3,204	86,650	86,700	3,395	89,650	89,700	3,586	92,650	92,700	3,777
80,700	80,750	3,016	83,700	83,750	3,207	86,700	86,750	3,398	89,700	89,750	3,589	92,700	92,750	3,780
80,750	80,800	3,019	83,750	83,800	3,210	86,750	86,800	3,401	89,750	89,800	3,592	92,750	92,800	3,784
80,800	80,850	3,022	83,800	83,850	3,213	86,800	86,850	3,405	89,800	89,850	3,596	92,800	92,850	3,787
80,850	80,900	3,025	83,850	83,900	3,217	86,850	86,900	3,408	89,850	89,900	3,599	92,850	92,900	3,790
80,900	80,950	3,029	83,900	83,950	3,220	86,900	86,950	3,411	89,900	89,950	3,602	92,900	92,950	3,793
80,950	81,000	3,032	83,950	84,000	3,223	86,950	87,000	3,414	89,950	90,000	3,605	92,950	93,000	3,796
81,000			84,000			87,000			90,000			93,000		
81,000	81,050	3,035	84,000	84,050	3,226	87,000	87,050	3,417	90,000	90,050	3,608	93,000	93,050	3,799
81,050	81,100	3,038	84,050	84,100	3,229	87,050	87,100	3,420	90,050	90,100	3,612	93,050	93,100	3,803
81,100	81,150	3,041	84,100	84,150	3,233	87,100	87,150	3,424	90,100	90,150	3,615	93,100	93,150	3,806
81,150	81,200	3,045	84,150	84,200	3,236	87,150	87,200	3,427	90,150	90,200	3,618	93,150	93,200	3,809
81,200	81,250	3,048	84,200	84,250	3,239	87,200	87,250	3,430	90,200	90,250	3,621	93,200	93,250	3,812
81,250	81,300	3,051	84,250	84,300	3,242	87,250	87,300	3,433	90,250	90,300	3,624	93,250	93,300	3,815
81,300	81,350	3,054	84,300	84,350	3,245	87,300	87,350	3,436	90,300	90,350	3,627	93,300	93,350	3,819
81,350	81,400	3,057	84,350	84,400	3,248	87,350	87,400	3,440	90,350	90,400	3,631	93,350	93,400	3,822
81,400	81,450	3,061	84,400	84,450	3,252	87,400	87,450	3,443	90,400	90,450	3,634	93,400	93,450	3,825
81,450	81,500	3,064	84,450	84,500	3,255	87,450	87,500	3,446	90,450	90,500	3,637	93,450	93,500	3,828
81,500	81,550	3,067	84,500	84,550	3,258	87,500	87,550	3,449	90,500	90,550	3,640	93,500	93,550	3,831
81,550	81,600	3,070	84,550	84,600	3,261	87,550	87,600	3,452	90,550	90,600	3,643	93,550	93,600	3,834
81,600	81,650	3,073	84,600	84,650	3,264	87,600	87,650	3,455	90,600	90,650	3,647	93,600	93,650	3,838
81,650	81,700	3,076	84,650	84,700	3,268	87,650	87,700	3,459	90,650	90,700	3,650	93,650	93,700	3,841
81,700	81,750	3,080	84,700	84,750	3,271	87,700	87,750	3,462	90,700	90,750	3,653	93,700	93,750	3,844
81,750	81,800	3,083	84,750	84,800	3,274	87,750	87,800	3,465	90,750	90,800	3,656	93,750	93,800	3,847
81,800	81,850	3,086	84,800	84,850	3,277	87,800	87,850	3,468	90,800	90,850	3,659	93,800	93,850	3,850
81,850	81,900	3,089	84,850	84,900	3,280	87,850	87,900	3,471	90,850	90,900	3,662	93,850	93,900	3,854
81,900	81,950	3,092	84,900	84,950	3,283	87,900	87,950	3,475	90,900	90,950	3,666	93,900	93,950	3,857
81,950	82,000	3,096	84,950	85,000	3,287	87,950	88,000	3,478	90,950	91,000	3,669	93,950	94,000	3,860
82,000			85,000			88,000			91,000			94,000		
82,000	82,050	3,099	85,000	85,050	3,290	88,000	88,050	3,481	91,000	91,050	3,672	94,000	94,050	3,863
82,050	82,100	3,102	85,050	85,100	3,293	88,050	88,100	3,484	91,050	91,100	3,675	94,050	94,100	3,866
82,100	82,150	3,105	85,100	85,150	3,296	88,100	88,150	3,487	91,100	91,150	3,678	94,100	94,150	3,870
82,150	82,200	3,108	85,150	85,200	3,299	88,150	88,200	3,490	91,150	91,200	3,682	94,150	94,200	3,873
82,200	82,250	3,111	85,200	85,250	3,303	88,200	88,250	3,494	91,200	91,250	3,685	94,200	94,250	3,876
82,250	82,300	3,115	85,250	85,300	3,306	88,250	88,300	3,497	91,250	91,300	3,688	94,250	94,300	3,879
82,300	82,350	3,118	85,300	85,350	3,309	88,300	88,350	3,500	91,300	91,350	3,691	94,300	94,350	3,882
82,350	82,400	3,121	85,350	85,400	3,312	88,350	88,400	3,503	91,350	91,400	3,694	94,350	94,400	3,885
82,400	82,450	3,124	85,400	85,450	3,315	88,400	88,450	3,506	91,400	91,450	3,698	94,400	94,450	3,889
82,450	82,500	3,127	85,450	85,500	3,319	88,450	88,500	3,510	91,450	91,500	3,701	94,450	94,500	3,892
82,500	82,550	3,131	85,500	85,550	3,322	88,500	88,550	3,513	91,500	91,550	3,704	94,500	94,550	3,895
82,550	82,600	3,134	85,550	85,600	3,325	88,550	88,600	3,516	91,550	91,600	3,707	94,550	94,600	3,898
82,600	82,650	3,137	85,600	85,650	3,328	88,600	88,650	3,519	91,600	91,650	3,710	94,600	94,650	3,901
82,650	82,700	3,140	85,650	85,700	3,331	88,650	88,700	3,522	91,650	91,700	3,713	94,650	94,700	3,905
82,700	82,750	3,143	85,700	85,750	3,334	88,700	88,750	3,526	91,700	91,750	3,717	94,700	94,750	3,908
82,750	82,800	3,147	85,750	85,800	3,338	88,750	88,800	3,529	91,750	91,800	3,720	94,750	94,800	3,911
82,800	82,850	3,150	85,800	85,850	3,341	88,800	88,850	3,532	91,800	91,850	3,723	94,800	94,850	3,914
82,850	82,900	3,153	85,850	85,900	3,344	88,850	88,900	3,535	91,850	91,900	3,726	94,850	94,900	3,917
82,900	82,950	3,156	85,900	85,950	3,347	88,900	88,950	3,538	91,900	91,950	3,729	94,900	94,950	3,920
82,950	83,000	3,159	85,950	86,000	3,350	88,950	89,000	3,541	91,950	92,000	3,733	94,950	95,000	3,924

2008 NEW JERSEY TAX TABLE (NJ-1041)

If Line 22 (New Jersey Taxable Income) Is —			If Line 22 (New Jersey Taxable Income) Is —			If Line 22 (New Jersey Taxable Income) Is —			If Line 22 (New Jersey Taxable Income) Is —			If Line 22 (New Jersey Taxable Income) Is —		
At Least	But Less Than	Your Tax Is:	At Least	But Less Than	Your Tax Is:	At Least	But Less Than	Your Tax Is:	At Least	But Less Than	Your Tax Is:	At Least	But Less Than	Your Tax Is:
95,000			98,000			101,000			104,000			107,000		
95,000	95,050	3,927	98,000	98,050	4,118	101,000	101,050	4,309	104,000	104,050	4,500	107,000	107,050	4,691
95,050	95,100	3,930	98,050	98,100	4,121	101,050	101,100	4,312	104,050	104,100	4,503	107,050	107,100	4,694
95,100	95,150	3,933	98,100	98,150	4,124	101,100	101,150	4,315	104,100	104,150	4,507	107,100	107,150	4,698
95,150	95,200	3,936	98,150	98,200	4,127	101,150	101,200	4,319	104,150	104,200	4,510	107,150	107,200	4,701
95,200	95,250	3,940	98,200	98,250	4,131	101,200	101,250	4,322	104,200	104,250	4,513	107,200	107,250	4,704
95,250	95,300	3,943	98,250	98,300	4,134	101,250	101,300	4,325	104,250	104,300	4,516	107,250	107,300	4,707
95,300	95,350	3,946	98,300	98,350	4,137	101,300	101,350	4,328	104,300	104,350	4,519	107,300	107,350	4,710
95,350	95,400	3,949	98,350	98,400	4,140	101,350	101,400	4,331	104,350	104,400	4,522	107,350	107,400	4,714
95,400	95,450	3,952	98,400	98,450	4,143	101,400	101,450	4,335	104,400	104,450	4,526	107,400	107,450	4,717
95,450	95,500	3,956	98,450	98,500	4,147	101,450	101,500	4,338	104,450	104,500	4,529	107,450	107,500	4,720
95,500	95,550	3,959	98,500	98,550	4,150	101,500	101,550	4,341	104,500	104,550	4,532	107,500	107,550	4,723
95,550	95,600	3,962	98,550	98,600	4,153	101,550	101,600	4,344	104,550	104,600	4,535	107,550	107,600	4,726
95,600	95,650	3,965	98,600	98,650	4,156	101,600	101,650	4,347	104,600	104,650	4,538	107,600	107,650	4,729
95,650	95,700	3,968	98,650	98,700	4,159	101,650	101,700	4,350	104,650	104,700	4,542	107,650	107,700	4,733
95,700	95,750	3,971	98,700	98,750	4,163	101,700	101,750	4,354	104,700	104,750	4,545	107,700	107,750	4,736
95,750	95,800	3,975	98,750	98,800	4,166	101,750	101,800	4,357	104,750	104,800	4,548	107,750	107,800	4,739
95,800	95,850	3,978	98,800	98,850	4,169	101,800	101,850	4,360	104,800	104,850	4,551	107,800	107,850	4,742
95,850	95,900	3,981	98,850	98,900	4,172	101,850	101,900	4,363	104,850	104,900	4,554	107,850	107,900	4,745
95,900	95,950	3,984	98,900	98,950	4,175	101,900	101,950	4,366	104,900	104,950	4,557	107,900	107,950	4,749
95,950	96,000	3,987	98,950	99,000	4,178	101,950	102,000	4,370	104,950	105,000	4,561	107,950	108,000	4,752
96,000			99,000			102,000			105,000			108,000		
96,000	96,050	3,991	99,000	99,050	4,182	102,000	102,050	4,373	105,000	105,050	4,564	108,000	108,050	4,755
96,050	96,100	3,994	99,050	99,100	4,185	102,050	102,100	4,376	105,050	105,100	4,567	108,050	108,100	4,758
96,100	96,150	3,997	99,100	99,150	4,188	102,100	102,150	4,379	105,100	105,150	4,570	108,100	108,150	4,761
96,150	96,200	4,000	99,150	99,200	4,191	102,150	102,200	4,382	105,150	105,200	4,573	108,150	108,200	4,764
96,200	96,250	4,003	99,200	99,250	4,194	102,200	102,250	4,385	105,200	105,250	4,577	108,200	108,250	4,768
96,250	96,300	4,006	99,250	99,300	4,198	102,250	102,300	4,389	105,250	105,300	4,580	108,250	108,300	4,771
96,300	96,350	4,010	99,300	99,350	4,201	102,300	102,350	4,392	105,300	105,350	4,583	108,300	108,350	4,774
96,350	96,400	4,013	99,350	99,400	4,204	102,350	102,400	4,395	105,350	105,400	4,586	108,350	108,400	4,777
96,400	96,450	4,016	99,400	99,450	4,207	102,400	102,450	4,398	105,400	105,450	4,589	108,400	108,450	4,780
96,450	96,500	4,019	99,450	99,500	4,210	102,450	102,500	4,401	105,450	105,500	4,593	108,450	108,500	4,784
96,500	96,550	4,022	99,500	99,550	4,213	102,500	102,550	4,405	105,500	105,550	4,596	108,500	108,550	4,787
96,550	96,600	4,026	99,550	99,600	4,217	102,550	102,600	4,408	105,550	105,600	4,599	108,550	108,600	4,790
96,600	96,650	4,029	99,600	99,650	4,220	102,600	102,650	4,411	105,600	105,650	4,602	108,600	108,650	4,793
96,650	96,700	4,032	99,650	99,700	4,223	102,650	102,700	4,414	105,650	105,700	4,605	108,650	108,700	4,796
96,700	96,750	4,035	99,700	99,750	4,226	102,700	102,750	4,417	105,700	105,750	4,608	108,700	108,750	4,800
96,750	96,800	4,038	99,750	99,800	4,229	102,750	102,800	4,421	105,750	105,800	4,612	108,750	108,800	4,803
96,800	96,850	4,042	99,800	99,850	4,233	102,800	102,850	4,424	105,800	105,850	4,615	108,800	108,850	4,806
96,850	96,900	4,045	99,850	99,900	4,236	102,850	102,900	4,427	105,850	105,900	4,618	108,850	108,900	4,809
96,900	96,950	4,048	99,900	99,950	4,239	102,900	102,950	4,430	105,900	105,950	4,621	108,900	108,950	4,812
96,950	97,000	4,051	99,950	100,000	4,242	102,950	103,000	4,433	105,950	106,000	4,624	108,950	109,000	4,815
97,000			100,000			103,000			106,000			109,000		
97,000	97,050	4,054	100,000	100,050	4,245	103,000	103,050	4,436	106,000	106,050	4,628	109,000	109,050	4,819
97,050	97,100	4,057	100,050	100,100	4,249	103,050	103,100	4,440	106,050	106,100	4,631	109,050	109,100	4,822
97,100	97,150	4,061	100,100	100,150	4,252	103,100	103,150	4,443	106,100	106,150	4,634	109,100	109,150	4,825
97,150	97,200	4,064	100,150	100,200	4,255	103,150	103,200	4,446	106,150	106,200	4,637	109,150	109,200	4,828
97,200	97,250	4,067	100,200	100,250	4,258	103,200	103,250	4,449	106,200	106,250	4,640	109,200	109,250	4,831
97,250	97,300	4,070	100,250	100,300	4,261	103,250	103,300	4,452	106,250	106,300	4,643	109,250	109,300	4,835
97,300	97,350	4,073	100,300	100,350	4,264	103,300	103,350	4,456	106,300	106,350	4,647	109,300	109,350	4,838
97,350	97,400	4,077	100,350	100,400	4,268	103,350	103,400	4,459	106,350	106,400	4,650	109,350	109,400	4,841
97,400	97,450	4,080	100,400	100,450	4,271	103,400	103,450	4,462	106,400	106,450	4,653	109,400	109,450	4,844
97,450	97,500	4,083	100,450	100,500	4,274	103,450	103,500	4,465	106,450	106,500	4,656	109,450	109,500	4,847
97,500	97,550	4,086	100,500	100,550	4,277	103,500	103,550	4,468	106,500	106,550	4,659	109,500	109,550	4,850
97,550	97,600	4,089	100,550	100,600	4,280	103,550	103,600	4,471	106,550	106,600	4,663	109,550	109,600	4,854
97,600	97,650	4,092	100,600	100,650	4,284	103,600	103,650	4,475	106,600	106,650	4,666	109,600	109,650	4,857
97,650	97,700	4,096	100,650	100,700	4,287	103,650	103,700	4,478	106,650	106,700	4,669	109,650	109,700	4,860
97,700	97,750	4,099	100,700	100,750	4,290	103,700	103,750	4,481	106,700	106,750	4,672	109,700	109,750	4,863
97,750	97,800	4,102	100,750	100,800	4,293	103,750	103,800	4,484	106,750	106,800	4,675	109,750	109,800	4,866
97,800	97,850	4,105	100,800	100,850	4,296	103,800	103,850	4,487	106,800	106,850	4,679	109,800	109,850	4,870
97,850	97,900	4,108	100,850	100,900	4,299	103,850	103,900	4,491	106,850	106,900	4,682	109,850	109,900	4,873
97,900	97,950	4,112	100,900	100,950	4,303	103,900	103,950	4,494	106,900	106,950	4,685	109,900	109,950	4,876
97,950	98,000	4,115	100,950	101,000	4,306	103,950	104,000	4,497	106,950	107,000	4,688	109,950	110,000	4,879

2008 New Jersey Tax Rate Schedule for Form NJ-1041

If Taxable Income (Line 22) is:		STEP 1 Enter Your Line 22	STEP 2 Multiply Your Line 22 by:		STEP 3 Subtract	Your Tax
Over	But not over					
\$ 0	\$ 20,000	_____	× .014 =	_____	– \$ 0 =	_____
\$ 20,000	\$ 35,000	_____	× .0175 =	_____	– \$ 70.00 =	_____
\$ 35,000	\$ 40,000	_____	× .035 =	_____	– \$ 682.50 =	_____
\$ 40,000	\$ 75,000	_____	× .05525 =	_____	– \$ 1,492.50 =	_____
\$ 75,000	\$500,000	_____	× .0637 =	_____	– \$ 2,126.25 =	_____
\$500,000	and over	_____	× .0897 =	_____	– \$15,126.25 =	_____

NJ Tax Talk

Tax Talk is the portion of the Automated Tax Information System (ATIS) that provides recorded information to callers on a variety of New Jersey tax topics and affords them the opportunity to request written information on certain topics. TaxTalk is available 24 hours a day, 7 days a week.

Select the 3-digit number of the topic you want to hear. Then from a Touch-tone phone call 1-800-323-4400 (within NJ, NY, PA, DE, and MD) or 609-826-4400. Have paper and pencil available to take notes. Additional topics may become available after the printing of this booklet.

TaxTalk — Topic Codes

NJ INCOME TAX INFORMATION FOR INDIVIDUALS

Filing Your New Jersey Return

- 100 Who Must File
- 102 How and When to File an Extension
- 103 Military Extensions
- 104 How and When to Amend
- 106 Penalties, Interest & Collection Fees
- 108 Who is Required to Make Estimated Tax Payments
- 110 Interest on Underpayment of Estimated Tax Payments
- 112 Pennsylvania Residents Working in New Jersey/New Jersey Residents Working in Pennsylvania
- 114 Nonresidents
- 115 Nonresidents: Estimated Tax on Income From the Sale or Transfer of New Jersey Real Estate
- 116 Mailing Your Return With Refunds or No Tax Due
- 118 Mailing Your Return With Payments Due

- 120 How to Pay

Completing Your New Jersey Return

- 121 Social Security Number
- 122 Filing Status
- 123 Civil Union Partners
- 124 Part-Year Residents
- 126 Military Personnel
- 128 Deceased Taxpayers
- 130 Personal Exemptions
- 131 Domestic Partnership Exemption
- 132 Dependent Exemptions
- 133 Dependents Attending Colleges Exemptions
- 134 New Jersey Earned Income Tax Credit
- 135 Property Tax Deduction or Credit
- 136 Deductions
- 138 Reporting Wages
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- 142 Reporting Capital Gain Income
- 143 Reporting a Gain From the Sale of a Principal Residence
- 144 Reporting Net Profits From Your Business

- 145 Reporting Distributive Share of Partnership Income
- 146 Reporting Net Pro Rata Share of S Corporation Income
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- 160 Establishing Your Roth IRA
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- 230 Amending the Homestead or FAIR Rebate Application for Tenants
- 231 Homestead Rebate Amounts for Homeowners
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- 233 Check the Status of Your Homestead Rebate

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- 220 How to Apply for a Senior Freeze/Property Tax Reimbursement

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- 401 How to File Taxes and Fees by Phone or Online
- 402 Small Business Workshops
- 404 Electing S Corporation Status
- 406 Businesses Operating in Both New York and New Jersey
- 410 Ending Your Tax Registration in New Jersey

Income Tax Withholding Information for Businesses

- 412 Reporting and Remitting NJ Income Tax Withheld
- 414 Reconciling Tax Withheld With Form NJ-W-3
- 416 Employee's Withholding Allowance Certificates, Forms W-4 and NJ-W-4
- 420 Withholding New Jersey Income Taxes

- 421 Withholding New Jersey Income Taxes for Contractor Services
- 422 Penalties, Interest & Collection Fees

Sales and Use Tax Information for Businesses

- 423 New Changes in Sales and Use Tax
- 424 General Information for Sales and Use Tax for Businesses
- 426 Use Tax
- 428 Annual Use Tax
- 429 New Jersey Sales and Use Tax EZ File Systems for Filing Forms ST-51/ST-50
- 430 Filing Sales and Use Tax Returns, Forms ST-51/ST-50
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- 438 Mail Order and Internet Businesses
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- 456 Hotel/Motel State Occupancy Fee and Municipal Occupancy Tax
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- 619 Fur Clothing Retail Gross Receipts Tax and Fur Clothing Use Tax
- 620 Hotel/Motel State Occupancy Fee and Municipal Occupancy Tax
- 621 Motor Vehicle Tire Fee

OTHER NJ TAX INFORMATION**New Jersey Division of Taxation Regional Offices**

- 700 Asbury Park Office
- 702 Camden Office
- 704 Fair Lawn Office
- 706 Newark Office
- 708 Northfield Office
- 710 Somerville Office
- 712 Trenton Office

Income Tax Refund Information

- 713 Income Tax Refund Information

Other Ways to Contact the Division

- 714 Other Ways to Contact the Division

Order Forms Through New Jersey TaxFax

- 716 Order Forms Through NJ TaxFax

Taxpayers' Bill of Rights

- 718 Taxpayers' Bill of Rights

CATCH Program

- 720 CATCH Program

Inheritance and Estate Tax

- 722 Inheritance and Estate Tax

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