# FILING INFORMATION

- Your filing status and gross income determine whether you have to file a tax return.

  Note: The income levels which determine whether or not you are required to file a return have been raised for the 2001tax year. See chart below.
- 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 19 to find out which types of income are not reportable.

your filing status is:

• Members of the Armed Forces see page 4 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:

-		was more than:
 	 l a	440.000

## 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;

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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, filing separate return	(from all sources)
Married, filing joint return Head of Household Oualifying Widow(er)	\$20,000 (from all sources)

and your gross income

## 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 Married, filing separate return	\$10,000 from all sources (for the entire year)
Married, filing joint return Head of Household Qualifying Widow(er)	\$20,000 from all sources (for the entire year)

## 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, filing separate return	(from all sources)
Married, filing joint return Head of Household Qualifying Widow(er)	\$20,000 (from all sources)

#### **Attention Pennsylvania Residents:**

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. For more information, see page 2.

<sup>\*</sup>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 Persons and Filing Status. If both you and your spouse 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 who had income from New Jersey sources may file a separate New Jersey return even though you filed a joint Federal return. The spouse 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 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 spouse 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 spouses 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,

#### 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, call the Division's automated information and assistance service. (See inside back cover.)

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 1). 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 the 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.

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 34 through 46, showing income from everywhere.

**Column B.** When Pennsylvania residents complete Column B, employee compensation from New Jersey sources should not be included on Line 34. For Pennsylvania residents Line 34, 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 24.

Signed Statement. Pennsylvania residents employed in New Jersey who had New Jersey income tax erroneously withheld must attach 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

#### **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 whether you use the peel-off label or write the information on the form. 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 1.
- ✓ 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 34-46.
- ✓ **Locate the correct column** for your filing status in the Tax Table when calculating tax on Line 21.
- ✓ **Request a refund** by completing Line 33.
- ✓ **Attach all necessary forms,** schedules, and other documents to your return. See page 17.
- ✓ Check arithmetic.
- ✓ **Sign and date your return.** Both spouses must sign a joint return.
- ✓ **Changes or mistakes** to your original return may be corrected by filing an amended return. See page 8.

of New Jersey, I claim exemption from payment of New Jersey gross income tax on compensation paid to me in the State 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, 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, filing separate return), must file a New Jersey nonresident return,

even though the income from New Jersey sources reported for the period of non-residence 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, filing separate return), no tax is due. You must attach 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.

#### Line 34 - 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 41 - Pension, Annuities, IRA Withdrawals, Less Exclusion

**Column A.** If you qualify for the pension exclusion, 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 14b - Other Retirement Income Exclusion. Do not complete Worksheet A for the Other Retirement Income Exclusion (on page 10). Instead, total the earned income (wages, net profits from business, partnership income, and S corporation income) you received for the *entire* year to determine whether or not you qualify for the exclusion. For more information, request Tax Topic Bulletin GIT-6, *Part-year Residents*.

Part-year Nonresidents - continued

#### **Line 15 - Total Exemption Amount.**

Your total exemptions (Line 15) 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. See page 11.

Total Exemptions 
$$\times \frac{\text{Mos. NJ Nonresident}}{12} = \text{Line } 15$$

Lines 16, 17, and 18 - Deductions. You may deduct medical expenses, qualified Medical Savings Account 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 B for medical expenses. See page 12.

Part IV - Allocation of Wage and Salary Income Earned Partly Inside and Outside New Jersey. If you must complete Part IV, use the total number of days for your *period of nonresidence*. For more information on part-year nonresidents, order 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 1). 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.



Military pensions are exempt from New Jersey gross income tax, regardless of age or disability

status. See *Pensions, Annuities, IRA* Withdrawals, Less New Jersey Exclusion on page 22.

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-ofpocket 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.

**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 and he or she is not required to file a New Jersey return unless he or she has earned income from New Jersey sources other than military pay. Mustering-out payments, subsistence and housing allowances are also exempt. 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 1), then your military pay is not subject to New Jersey income tax. Contact the finance officer at your station for Form DD-2058-1 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 of Military Personnel.** Spouses (of military personnel) who were not domiciled in New Jersey when they married the military spouse are not considered residents of New Jersey if:

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

New Jersey law requires that a couple's filing status for New Jersey gross income tax purposes be the same as for Federal income tax purposes. A married couple filing a joint Federal return must file a joint return in New Jersey unless both spouses are nonresidents and only one had income from New Jersey. Another exception to this rule is where one spouse 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 spouses agree to file jointly as residents. If a joint resident return is filed, their joint income will be taxed as if both spouses were residents.

Extensions. 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 three-month extension by attaching an explanation to the return when filed.

New Jersey allows an extension of time to file an income tax return for members of 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

Military Personnel - continued

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. 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 who files a joint return.

**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

Generally, your New Jersey income tax return is due when your Federal income tax return is due. For calendar year filers, the 2001 New Jersey income tax return is due by April 15, 2002. 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.

#### **Extensions**

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

#### **Four-Month Extension**

You may receive a four-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 attached to your final return and the box at the top of the NJ-1040NR is checked; or
- 2. No Federal extension filed. You file a request for a four-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.

Form NJ-630 must also be filed by the original due date if you are required to make a payment to satisfy the 80% requirement.

#### **Extensions Beyond Four Months**

If you have requested and been granted a four-month extension, you may apply for an additional two-month extension before the original four-month extension expires. You must file Form NJ-630 if you require an extension of more than four months for New Jersey purposes and you are not requesting an additional two-month extension for Federal purposes. Otherwise, attach a copy of your Federal application for an additional two-month extension to your NJ-1040NR when filed.

Taxpayers who file Form NJ-630 will not receive an approved copy. We will notify you only if your request is denied.

If you fail to satisfy the requirements outlined for extensions, 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 "Penalty and Interest Charges" on page 7.

#### 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, credit card, or electronic check (e-check).

Check or Money Order. You will find a payment voucher (Form NJ-1040NR-V) at the front of this booklet. If you owe tax with your 2001 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 6.

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 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 2001 tax year and are making the first installment of estimated tax for 2002, please use separate checks or money orders for each payment. Send your 2002 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 2001 income tax return.

Credit Card. You may pay your 2001 New Jersey income taxes or make a payment of estimated tax for 2002 by credit card. Pay by phone (1-800-2PAYTAX, toll free) or directly over the Internet (www.officialpayments.com), and use an American Express, MasterCard, or Discover/Novus credit card. Payments cannot be made with a Visa card. Do not send in the payment voucher if you pay your taxes by credit card. A fee of 2.5% of the tax payment will automatically be added to your account.

How to Pay - continued

Electronic Check (e-check). You may be able to pay your 2001 New Jersey income taxes or make a payment of estimated tax for 2002 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 4-digit Personal Identification Number (PIN) 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.

Your PIN ensures that no one else may tamper with your payment. You may request a PIN through the Division's Web site and it will be sent to you by U.S. Mail. When requesting a PIN online, enter the first social security number shown on the form for which you will make your payment.

#### Note:

- If you do not enter your social security number and Personal Identification Number (PIN) 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 2000 return, you may not be able to pay by e-check.

#### **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 the taxpayer.

#### 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, or the Internal Revenue Service 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, and IRS levies. If the Division applies your refund or credit to any of these debts, you will be notified through the mail.

#### **Deceased Taxpayers**

If a person received income in 2001 but died before filing a return, the New Jersey income tax return should be filed by the surviving spouse, executor, or administrator. Use the same filing status that was used on the final Federal income tax return. 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," 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 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 45, 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

Estates and Trusts - continued

must be filed on a New Jersey Fiduciary Return, Form NJ-1041. The fiduciary must also provide each beneficiary with a copy of the Federal Schedule K-1 which shows the beneficiary's share of the estate or trust income.

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.

You must report the items of income or gain you receive as a beneficiary of an estate or trust on Line 45, "Other" income. Interest, dividends, capital gains, business or partnership income, etc. as listed on the Federal K-1 form(s) you received must be adjusted to reflect New Jersey tax law and then netted together before inclusion on the "Other" income line. Enclose a copy of the Federal K-1(s) 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 45 for reporting requirements.

#### **Partnerships**

A partnership is not subject to 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 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 payments, 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 2002.

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, and instructions. Complete Form NJ-2210 to determine if interest is due and if so, calculate the amount. If you complete and attach Form NJ-2210 to your return, check the box below Line 23.

#### **Penalty and Interest Charges**

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. Also, a penalty of \$100 for each month the return is late may 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.

#### **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 after the decimal point for cents.

#### **Keeping Tax Records**

Keep copies of your tax returns and the supporting documentation of income, 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 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.

Signatures - continued

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.

#### 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 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, attach a statement of explanation to avoid a delay in processing.

#### **Social Security Number**



Your social security number(s) is no longer 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, filing joint return, remember to report both spouses' numbers in the order in which the names are listed on the return.

#### State of Residency

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

#### Filing Status (Lines 1 - 5)

Generally, you must use the same filing status on your New Jersey return as you do for Federal income tax purposes. Indicate the appropriate filing status. Check only **one** box.



If both you and your spouse 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 who had income from New Jersey sources may file a separate New Jersey return even though you filed a joint Federal return. The spouse 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 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 spouse 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 spouses were residents.

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 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.

If your filing status is married, filing separate return, be sure to enter the name and social security number of your spouse in the space provided under Line 3.

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

## Exemptions - Personal (Lines 6 - 8)

The exemptions claimed on Lines 6, 7, and 8 apply only to you and your spouse. The exemptions for age and disability are not available for dependents. If your filing status is married, filing separate return, you generally do not check the spouse box on Lines 6, 7, or 8.

#### **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 filing a joint return, check the spouse box as well. Add the number of boxes checked and enter the result on Line 6.

#### Line 7 - Age 65 or Older

If either you or your spouse were 65 years of age or older at the end of the tax year, you (and your spouse if qualified) are entitled to an additional exemption. Check the appropriate box(es). Add the number of boxes checked and enter the result on Line 7.

#### Line 8 - Blind or Disabled

If either you or your spouse were blind or disabled at the end of the tax year, you (and your spouse if qualified) are entitled to an additional exemption. "Disabled" means total and permanent inability to engage in any substantial gainful activity because of any physical or mental impairment, including blindness. Attach a copy of the doctor's certificate or other medical records to your return the first time you claim the exemption. 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 (Lines 9 - 11)

The exemptions claimed on Lines 9, 10, and 11 apply only to dependents. The exemption for dependents attending colleges is not available to you, the taxpayer, or your spouse.

#### 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 under age 22 who is a full-time student at an accredited college or postsecondary institution 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. Remember, to claim this additional exemption, each dependent must have already been claimed on Lines 9 or 10.

#### 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.

#### **Residency Status (Line 13)**

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.

#### **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 54 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 609-292-8700 or write to:

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

Lists of contributors to 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 checkoff protects the continuity and integrity of the Gubernatorial Elections Fund by providing that funds will be reserved for Gubernatorial Elections Fund - continued

# Worksheet A Other Retirement Income Exclusion\* Age Requirement: 62 or older

	90										
	Part I  1. Enter amount from Line 34, Col. A, NJ-1040NR										
2.	Enter amount from Line 37, Col. A, NJ-1040NR 2										
1. Enter amount from Line 34, Col. A, NJ-1040NR											
4.											
5.	Add lines 1, 2, 3, and 4 5										
*Pa	rt-year nonresidents, do <b>not</b> complete this worksheet. See instructions on page 3.										
• I	If line 5 is MORE than \$3,000 – Do not complete Part II. Enter "0" on ine 9 and continue with Part III.										
	Enter: if your filing status is: \$15,000 Married, filing joint return \$11,250 Single; Head of Household; Qualifying Widow(er)										
7.	plus any pension exclusion amount you used to get										
8.											
Par	t III										
10a.	or will you (and/or your spouse, if filing jointly) ever be eligible										
10b.	ever be eligible to receive Social Security or Railroad Retirement										
	☐ Yes — Enter on line 10 the amount of exclusion for your										
	\$ 6,000 Married, filing joint return; Head of Household;										
	\$ 3,000 Single; Married, filing separate return 10										
11.	Your Other Retirement Income Exclusion Add lines 9 and 10. Enter here and on Line 14b, Column A and Column B, Form NJ-1040NR										

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 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.



You must complete Part I (Lines 34 through 46) on the back of the return before completing Line 14a. Go to page 16.

#### Line 14a - Total Income

#### COLUMN A

Enter on Line 14a, Column A, the total amount of income from everywhere from Part I, Line 46, Column A.

#### COLUMN B

Enter on Line 14a, Column B, the total amount of income from New Jersey sources from Part I, Line 46, Column B.

## Line 14b - Other Retirement Income Exclusion

If you and/or your spouse were 62 years of age or older at the end of the tax year and you did not use the maximum pension exclusion on Line 41, Column A, Part I (your pension, annuity, or IRA) withdrawal was less than the exclusion amount for your filing status or you did not receive a pension, annuity, or IRA withdrawal), you may be entitled to exclude other income on Line 14b. Complete Worksheet A to determine if you qualify for any additional exclusion. Whether or not you use the maximum pension exclusion, 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 be entitled to an additional exclusion. Complete Worksheet A, Part III to see if you qualify for this additional exclusion. If

Line 14b - Other Retirement Income Exclusion - continued

your filing status is married, filing joint return, both you and your spouse must meet the requirements to be eligible for the additional exclusion.

When you and your spouse 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 qualified spouse may be excluded.

#### Line 14c - Gross Income

#### COLUMN A

Subtract Line 14b, Column A, from Line 14a, Column A, and enter the result on Line 14c, Column A. If zero or less, enter "0."



If you were a nonresident for the entire year and the amount on Line 14c, Column A, is

\$20,000 or less (\$10,000 if filing status is single or married, 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 20 and 21 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 3.

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 14b, Column B, from Line 14a, Column B, and enter the result on Line 14c, Column B. If zero or less, enter "0."

## Exemptions and Deductions (Lines 15 - 18)

New Jersey allows deductions only for exemptions, certain medical expenses, qualified Medical Savings Account contributions, health insurance costs of the self-employed, alimony and separate maintenance payments, and qualified conservation contributions. 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 3.

#### Line 15 - Total Exemption Amount

Calculate your total exemption amount as follows:

From Line 12a	x \$1,000 =
From Line 12b	x \$1,500 =
Total Exemption Amou	nt

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 the exemption amounts calculated above together and enter the total on Line 15, Form NJ-1040NR.

#### **Line 16 - Medical Expenses**

You may deduct certain medical expenses that you paid during the year for yourself, your spouse, 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 Medical Savings Account contributions. Use Worksheet B on page 12 to calculate your deduction for medical expenses/Medical Savings Account 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, Xrays, 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 B

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

#### **Medical Savings Account Contribu-**

tions. Enter on line 4, Worksheet B, the amount of your qualified Medical Savings Account 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). Attach Federal Form 8853 to 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 34, 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 2001 from an S corporation in which

Line 16 - Medical Expenses - continued

#### 

line 1 and enter result here. If zero or less, enter zero .............. 3.

you were a more-than-2% shareholder, you may deduct the amount you paid during the year for health insurance for yourself, your spouse, 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) employer.

#### Line 17 - Alimony and Separate Maintenance Payments

Enter on Line 17 the amount of alimony and separate maintenance paid which was required under a decree of divorce or separate maintenance. Do not include payments for child support.

## Line 18 - Qualified Conservation Contributions

TAX TIP

Enter on Line 18 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, attach a copy.

## Line 19 - Total Exemptions and Deductions

Enter on Line 19 the total of Lines 15, 16, 17, and 18.

#### Line 20 - Taxable Income

Subtract Line 19 from Line 14c, Column A, and enter the result on Line 20. If Line 20 is zero or less, enter "0."

## Line 21 - Tax on Amount on Line 20

Compute your tax by using one of the following methods.

Tax Table. If your taxable income from all sources on Line 20 is less than \$100,000, you may use the New Jersey Tax Table on page 30 or the New Jersey Tax Rate Schedules on page 39 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 21.

Tax Rate Schedules. You must use the New Jersey Tax Rate Schedules on page 39 if your taxable income from all sources on Line 20 is \$100,000 or more. Use the correct schedule for your filing status. After you have calculated your tax, enter the amount on Line 21.

#### Line 22 - Income Percentage

To figure your income percentage, divide the amount on Line 14c in Column B by the amount on Line 14c in Column A.

Column B (Line14c) = %

Carry your result to four decimal places. For example, if the amounts used were \$20,000 (Line 14c, Column B) divided by \$30,000 (Line 14c, 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 14c, Column B) divided by \$40,000 (Line 14c, Column A).

#### Line 23 - New Jersey Tax

Multiply the amount on Line 21 by the income percentage on Line 22, and enter the result on Line 23. This is your New Jersey tax.

## Line 24 - Total New Jersey Income Tax Withheld

Enter on Line 24 the total New Jersey income tax withheld, as shown on your W-2, W-2G, and/or 1099 statement(s). The W-2 must indicate the amount of New Jersey tax withheld and the "State" box must indicate that the tax withheld

Line 24 - Total New Jersey Income Tax Withheld - continued

was New Jersey income tax. See sample W-2 on page 21. Attach the state copy of each withholding statement (W-2, W-2G, 1099). Attach Form 1099 to the return only if New Jersey income tax was withheld.

**Do not** include on Line 24 amounts withheld as New Jersey unemployment insurance/health care subsidy fund/workforce development partnership fund contributions (shown on the W-2 as UI/HC/WD, if combined, or UI, HC, and WD, if stated separately) or New Jersey disability insurance (may be shown as DI). These are **not** New Jersey income tax withholdings and may not be used as credits on Line 24. See instructions for Lines 26 and 27 for more information on unemployment insurance/health care subsidy fund/workforce development partnership fund contributions and/or disability insurance contributions.

All W-2 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 W-2 from your employer. Only your employer/payer can issue or correct this form. If you have not received a W-2 form by February 15, 2002, or if the form you received is incorrect, contact your employer/payer immediately.

# Line 25 - New Jersey Estimated Payments/Credit from 2000 Tax Return

Enter on Line 25 the total of:

- Estimated tax payments made for 2001
- Credit applied from your 2000 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

wards your income tax liability for 2001. If you received a refund check for 2000, do not enter the amount of that refund check on Line 25.

## **Payments Made Under Another Name** or Social Security Number. If you

changed your name because of marriage, divorce, etc., and you made estimated tax payments using your former name, attach a statement to your return explaining all the payments you and/or your spouse made for 2001 and the name(s) and social security number(s) under which you made payments.

If your spouse died during the year and any estimated payment(s) were made under the deceased spouse's social security number and other payments were made under your social security number, you must attach a statement to your return listing the social security numbers and the amounts submitted under each social security number.

## UI/HC/WD;DI Credit (Lines 26 and 27)

You may take credit for excess unemployment insurance/health care subsidy fund/workforce development partnership fund contributions and/or disability insurance contributions withheld by two or more employers. For 2001, the maximum employee unemployment insurance/ health care subsidy fund/workforce development partnership fund contribution was \$93.93, and the maximum employee disability insurance contribution was \$110.50. If you had two or more employers and you contributed more than the maximum amount(s), you must attach a completed Form NJ-2450 to your return to claim the credit.

If any single employer withheld more than the maximum for either UI/HC/WD (\$93.93) or disability insurance (\$110.50) 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/health care subsidy fund/workforce development partnership fund contributions and disability insurance 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 21.

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 requirements are not met, your income tax credit must be denied. You must then refile your claim with the Department of Labor using their Form UC-9A, "Employee's Claim for Refund of Excess Contributions."

Once your income tax credit for excess unemployment insurance/health care subsidy fund/workforce development partnership fund contributions and/or disability insurance contributions has been denied, it can **only** be claimed through the Department of Labor. Contact our Customer Service Center to request Form NJ-2450.

## Line 26 - Excess New Jersey UI/HC/WD Withheld

Enter on Line 26 the excess unemployment insurance/health care subsidy fund/workforce development partnership fund contributions withheld from Line 4 of Form NJ-2450. Attach Form NJ-2450 to your return.

## Line 27 - Excess New Jersey Disability Insurance Withheld

Enter on Line 27 the excess disability insurance withheld from Line 5 of Form NJ-2450. Attach Form NJ-2450 to your return.

#### Line 28 - Total Payments/ Credits

Add Lines 24 through 27 and enter the total on Line 28.

<sup>\*</sup>This is the amount of overpayment that you chose to carry forward on Line 31A of your 2000 NJ-1040NR as a credit to-

#### Amount of Tax You Owe or Overpayment (Lines 29 and 30)

Compare Lines 23 and 28.

- If Line 23 is more than Line 28, you have a balance of tax due. Complete Line 29.
- If Line 23 is less than Line 28, you have overpaid your tax. Complete Line 30.

## Line 29 - Amount of Tax You Owe

Subtract Line 28 (Total Payments/Credits) from Line 23 (New Jersey Tax) and enter the result on Line 29.

If you owe tax, you may make a donation on Lines 31B, 31C, 31D, 31E, 31F, and/or 31G by adding the amount of your donation to your payment.

If you are attaching Form NJ-2210, the amount of the payment should also include interest calculated for the underpayment of estimated tax. Make your check for the total amount payable to "State of New Jersey – TGI."

You may also pay your 2001 New Jersey income taxes by credit card (American Express, MasterCard, or Discover/Novus) or electronic check (e-check). See "How to Pay" on page 15. Do not send in the payment voucher if you pay your taxes by credit card or e-check.

Note: If the amount of tax you owe (Line 29) 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 30 - Overpayment**

Subtract Line 23 (New Jersey Tax) from Line 28 (Total Payments/Credits) and enter the result on Line 30.

## Line 31A - Credit to Your 2002 Tax

Enter on Line 31A the amount of your overpayment that you wish to credit to your 2002 tax liability.

## Contributions (Lines 31B - 31G)

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 contribute to one of the other funds designated at Line 31G.

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 31B, 31C, 31D, 31E, 31F, and/or 31G, 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.

# Contributions (Lines 31B, 31C, 31D, 31E, and 31F)

Indicate the amount you want to contribute by checking the appropriate box(es) or enter any amount you wish to contribute.

#### **Contributions (Line 31G)**



You may make a donation to one of the following funds on Line 31G:

- Drug Abuse Education Fund (01), or
- Korean Veterans' Memorial Fund (02), or
- Organ and Tissue Donor Awareness Education Fund (03)

Indicate the amount you want to contribute by checking the appropriate box or enter any amount you wish to contribute.

Also enter the code number (01, 02, or 03) for the fund of your choice in the boxes after the words "Designated Contribution" at Line 31G. For your convenience, "0" is already entered.

## Line 32 - Total Deductions from Overpayment

Add any amounts on Lines 31A, 31B, 31C, 31D, 31E, 31F, and 31G. Enter the result on Line 32.

#### Line 33 - Refund

Subtract Line 32 from Line 30 (Overpayment). Enter the result on Line 33. This is the amount of your refund.

#### Remember—

- Sign and date your return.
- If you owe tax, complete the Payment Voucher 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 credit card or e-check.

Contributions - continued

#### Line 31B - New Jersey — Endangered Wildlife Fund

YOU CAN HELP KEEP NEW JERSEY'S WILDLIFE IN OUR FUTURE! As the most densely populated state in the nation, NJ has lost nearly 40% of its wildlife habitat. Each day brings many species closer to extinction. You can help reverse this trend. Your contribution goes directly to help the Endangered and Nongame Species Program restore and protect the future of our State's endangered and threatened wildlife. We receive no dedicated State funding and rely solely on your contributions. Thank you for your support.



This year, **Check Off for Wildlife!** To receive our free quarterly newsletter, please write to *Conserve Wildlife News*, ENSP, PO Box 400, Trenton, NJ 08625-0400. Phone: 609-984-6012 Web: http://www.state.nj.us/dep/fgw/ensphome.htm

#### Line 31C - New Jersey — Children's Trust Fund... to prevent child abuse

**Help protect New Jersey's children!** Every year thousands of children in New Jersey are neglected and abused. The Children's Trust Fund is working in all 21 counties to help prevent these terrible tragedies by supporting:

- home visiting programs for parents of newborns
- respite care for children with special needs
- parent education and support groups.

We rely on <u>your</u> support. Every dollar you contribute goes to communities throughout New Jersey to prevent child abuse and neglect. **Help children in New Jersey have a safe and healthy childhood - Support the Children's Trust Fund.** 

Want more information? Contact: Children's Trust Fund, PO Box 711, Trenton, NJ 08625-0711

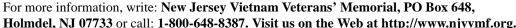
Phone: 609-633-3992 Web: http://www.state.nj.us/humanservices/njcap.html



#### Line 31D - New Jersey — Vietnam Veterans' Memorial Fund

"To Honor, To Heal, To Remember"

Your support honors 1,556 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.





## Line 31E - New Jersey — Breast Cancer Research Fund HELP SAVE LIVES

New Jersey has one of the highest breast cancer rates in the country. Your contribution supports research relating to the prevention, screening, treatment and cure of breast cancer right here in New Jersey. Please join the fight to make breast cancer a thing of the past. For further information, please write to:

The New Jersey Commission on Cancer Research, PO Box 360, 28 West State Street, Trenton, NJ 08625-0360, Phone: 609-633-6552. Web: http://www.state.nj.us/health



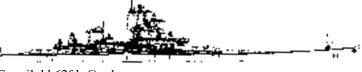
#### Line 31F - New Jersey — U.S.S. New Jersey Educational Museum Fund

New Jersey's namesake Battleship would appreciate your continued support. Your contribution will be used to develop a world-class Educational Museum as a tribute to Veterans of all of the Armed Forces.

#### For more information contact:

Battleship New Jersey Foundation, Inc. 1715 Hwy 35, Middletown, NJ 07748

Phone: 732-671-6488 Web: http://www.battleshipnj.org E-mail: bb62fdn@aol.com



Contributions - continued

#### Line 31G - 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 44 Washington Ave., Milltown, NJ 08850 or call 1-800-DARENJ1. Web address: http://www/darenj.org.



## Line 31G - New Jersey — Designated Contribution 02 - Korean Veterans' Memorial Fund

We need your help to complete the New Jersey Korean War Memorial which is being built in Atlantic City to honor all of the New Jerseyans who served and especially the 822 who died during the *Forgotten War*. Please do not forget these men and women.



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.state.nj.us/military/korea/

## Line 31G - New Jersey — Designated Contribution 03 - Organ and Tissue Donor Awareness Education Fund

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

More than 2,000 critically ill New Jerseyans from all walks of life — parents, children, siblings, grandparents — are waiting for life-saving organ transplants. Each day 15 people on waiting lists will die due to the lack of donated organs. But you have the power to donate life. Just one organ and tissue donor can save up to 8 lives and enhance the health of 75 others. Your support will help raise awareness of this drastic need for organ and tissue donors. Begin today by checking off line 31G to help fund organ and tissue donor education awareness in New Jersey.



# Part I - Total Income (Lines 34 - 46)

Enter on Lines 34 through 46 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 couples filing a joint return must report the income of both spouses 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:

 Wages, salaries, tips, fees, commissions, bonuses, and other payments received, whether in cash or in property, for services performed in New Jersey;

- 2. Profits and other income from a business, trade, profession, or partnership conducted in New Jersey;
- 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;
- 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.

#### **Assembling Your Return**

Be sure to check the following before mailing your completed return:

- Check arithmetic.
- Sign and date your return. Both spouses must sign a joint return.
- Attach all supporting documents and schedules with the return including:
  - W-2(s) and 1099-R(s) that indicate NJ withholdings
  - If appropriate, New Jersey Form(s): NJ-630, NJ-2440, NJ-2450, 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)
  - If appropriate, statement of residency (Pennsylvania residents)
  - If appropriate, copy of Federal Form(s):

Schedule B or Schedule 1 for interest over \$400

Schedule C, C-EZ, or F for business income

Schedule K-1 for fiduciary 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 Medical Savings Account 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 credit card or e-check do not include payment voucher.
- Use the large envelope to mail Form NJ-1040NR with related attachments, payment voucher, and check or money order.
- Changes or mistakes to your original return may be corrected by filing an amended return. See page 8.
- **Keep a copy** of your return and all supporting documents or schedules.

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.



Important! A net loss in any category of income cannot be re-

ported 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 34 - 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 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 21. All W-2(s) must be attached to 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.

Pension and annuity income or early retirement benefits should not be included on this line but should be reported on Line 41.

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 34 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
- 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** attach a signed statement explaining how you have met these conditions. If the statement is not attached, your wages will be adjusted to represent the full amount shown on your W-2.

Line 34 - Wages, Salaries, Tips, etc. - continued

#### **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 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 40l(k) Plans

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 34 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;
- 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, attach a statement explaining the amount you are excluding and your reasons for excluding this amount. Also attach a photocopy of your Federal Form 2106.

#### **Commuter Transportation Benefits.**

Certain amounts you receive from your employer up to \$1,175 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 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 37 (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 34 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 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, attach a statement explaining the amount you are

Line 34 - Wages, Salaries, Tips, etc. - continued

excluding and your reasons for excluding this amount. Also attach a photocopy 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 34 such amounts included as wages on your W-2 provided that:

- 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
- 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 2.

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 IV on page 29.

Do not use Part IV if your wage/salary income is based on volume (the amount of sales or amount of business transacted). Instead, enter on Line 34, the portion of your wage/salary income calculated using the following formula:

$$\frac{\text{NJ Vol.}}{\text{Total Vol.}}$$
 × Vol. Income = Line 34, Col. B

In determining where the business was transacted, the location where the serv-

#### **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
- · Worker's 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 Medical Savings Accounts 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 advance payments paid under the EGTRRA of 2001
- 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

ices or sales were actually performed is the deciding factor. An explanation of how you computed the amount of wage/salary income must be attached to your return.

#### Line 35 - Interest Income

#### COLUMN A

Enter all of your reportable interest from sources both inside and outside of New Jersey on Line 35, 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 education IRAs (but only the earnings portion)
- Checking accounts
- · Bonds and notes
- · Certificates of deposit

Line 34 - Wages, Salaries, Tips, etc. - continued

- 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 37.

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 42, net income from estates or trusts on Line 45, or net pro rata share of S corporation income on Line 43.

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 45 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 35 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 35, Column A, is more than \$400, attach a copy of Schedule B, Federal Form 1040, or Schedule 1, Federal Form 1040A.

Do not report tax-exempt interest on Line 35. 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 certify such status to the Division of Taxation annually.

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 36. 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 35, Interest Income. If you made a withdrawal from your IRA during the year, see the instructions for Line 41.

For more information on tax-exempt interest income, order 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 35, Column B. See instructions for Line 35, Column A. **Do not report interest from personal accounts.** 

#### Line 36 - Dividends

#### COLUMN A

Enter on Line 36, 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 37. 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 42, net income from estates or trusts on Line 45, or net pro rata share of S corporation income on Line 43. 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 45 on page 26.

Capital Gain Distributions. Capital gain distributions you receive from mutual funds or other regulated investment companies are reported on Line 48, Part II 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.

Line 36 - Dividends - continued

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 36, 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 36, Column B. See instructions for Line 36, Column A. **Do not report dividends from personally-held securities.** 

#### Line 37 - 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 37, Column A. To determine your New Jersey profit (or loss), first complete a Federal Schedule C (or Schedule C-EZ or Schedule F). To comply with New Jersey income tax law, make the following adjustments to your Federal Schedule C (or Schedule C-EZ or Schedule F):

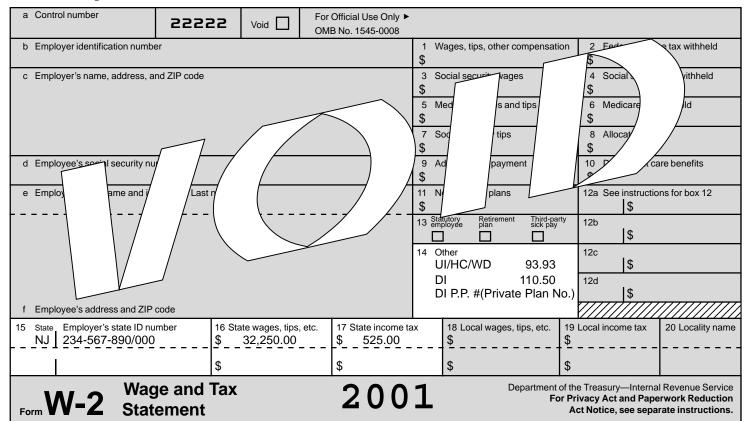
- 1. Add any amount you deducted for taxes based on income.
- Subtract interest you reported on Federal Schedule C (or Schedule C-EZ or Schedule F) which is exempt for New Jersey purposes but taxable for Federal purposes.
- 3. Add interest not reported on Federal Schedule C (or Schedule C-EZ or Schedule 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).

- Add interest and dividends that were derived in the conduct of a trade or business.
- Add or subtract income or losses derived in the conduct of a 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.

If you are a New Jersey small to medium business child care consortium member, you may be eligible for a special deduction for certain child care center expenditures (or for certain qualifying sponsor contributions).

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 37. Attach a copy of the Federal Schedule C (or Schedule C-EZ or Schedule F) to your return.

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



Line 37 - Net Profits from Business - continued

#### 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 attach Form NJ-NR-A for each business. Form NJ-NR-A is available on the Division's Web site at www.state.nj.us/treasury/taxation/ or contact our Customer Service Center at 609-292-6400 for Form NJ-NR-A and instructions.

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 38 - Net Gains or Income from Disposition of Property

#### COLUMN A

Enter on Line 38, Column A, the amount of net gains from Part II, Line 50. See page 28.

#### COLUMN B

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

# Line 39 - Net Gains or Income from Rents, Royalties, Patents, and Copyrights

#### COLUMN A

Enter on Line 39, Column A the amount of net gains or income from Part III, Line 53. See page 29.

#### COLUMN B

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

## Line 40 - Net Gambling Winnings

#### COLUMN A

Enter on Line 40, 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 40 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."

#### Pensions, Annuities, IRA Withdrawals, Less New Jersey Exclusion (Line 41)

#### COLUMN A

Enter on Line 41, Column A, your reportable pensions, annuities, and certain IRA withdrawals, less your New Jersey pension exclusion. See page 25 for information on Roth IRAs and the pension exclusion. Pensions, annuities, and IRA withdrawals are reportable on the New Jersey return although the reportable amount may differ from the Federal amount. 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.

## Worksheet C 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.**

Pensions, Annuities, IRA Withdrawals, Less New Jersey Exclusion - continued

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\*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.

New for 2001

If you are receiving a United States military pension or survivor's benefit payments, the military pen-

sion 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 41, 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.

## Pensions, Annuities, and IRA Withdrawals

The amount you report on Line 41, 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 41, 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), and earnings. Generally, 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 C on page 22 to determine whether you should use the Threeyear 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 E, IRA Withdrawals, on page 24. Do not use Worksheet C or D for an IRA withdrawal.
- After determining the reportable amount of your pensions, annuities, and IRA withdrawals, see page 25 for New Jersey exclusion information.

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

Pensions, Annuities, and IRA Withdrawals - continued

1. Value of IRA on 12/31/01	
Part I 1. Value of IRA on 12/31/011.	
2. Total distributions from IRA during the	
tax year. Do not include tax-free rollovers 2.	
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	Part I, line 40 (g)
* *	
Enter here and on Line 41, NJ-1040NR/.	<del>_</del>
<ul> <li>A. Determine the total amount of <i>withdrawal(s)</i> made from t</li> <li>B. Total the portion(s) of these previous year withdrawal(s) a</li> <li>C. Subtract the amount of previous year withdrawals reported This difference is the amount of contributions that have be</li> </ul>	he IRA in previous years.  Already reported as income on prior New Jersey tax returns.  d (B) from the total amount of previous year withdrawals (A).  een recovered thus far.
(Keep a copy of this	worksheet for your records.)

Worksheet D on page 23 to determine the reportable amount.

Complete Worksheet D 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 contri-

butions 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 41, Column A.

Pensions, Annuities, and IRA Withdrawals - continued

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.

For more detailed information on reporting pension and annuity income on your New Jersey return, order 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 41. Use Worksheet E on page 24 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 in Column A or Column B of Form NJ-1040NR.

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 distri-

bution 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 41, Column A.

If you converted an existing IRA to a rollover Roth IRA during tax year 2001, any amount from the existing IRA that would be reportable if withdrawn must be reported in your gross income in Column A.

If you converted an existing IRA to a rollover Roth IRA during tax year 1998 and elected to spread the income over a fouryear period, you must *also* include onefourth of the amount reportable for New Jersey purposes on Line 41, Column A.

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

#### New Jersey Pension Exclusion



If you qualify, you may exclude all or a part of the income you received during the year from taxable

pensions, annuities, and IRA withdrawals. For tax year 2001 you may exclude up to \$15,000 (filing status married, filing joint return), \$11,250 (filing status single, head of household, or qualifying widow(er)), or \$7,500 (filing status married, filing separate return).

To qualify for the New Jersey pension exclusion you must be:

62 years of age or more

or

Disabled as defined by Social Security guidelines

Maximum Pension Exclusion									
Amount: For Filing Status:									
\$15,000	Married, filing joint return								
\$11,250	Single Head of Household Qualifying Widow(er)								
\$ 7,500	Married, filing separate return								

New Jersey Pension Exclusion - continued

Enter on Line 41, Column A, the total reportable pension, annuity, and IRA withdrawal income less the amount next to your filing status from the Maximum Pension Exclusion chart on page 25. If zero or less, enter "0."

When you and your spouse 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 qualified spouse may be excluded.

TAXTIP If you and/or your spouse were 62 years of age or older at the end 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 taxable pensions, annuities, and IRA withdrawals, you may still qualify for other income exclusions. See the instructions for Line 14b, "Other Retirement Income Exclusion." Part-year nonresidents, see page 3.

#### COLUMN B

Pension, annuity, and IRA withdrawal income is not taxable to nonresidents. Therefore, no entry is necessary on Line 41, Column B.

#### Line 42 - Distributive Share of Partnership Income

#### COLUMN A

Enter on Line 42, 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, make no entry. 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 you are a New Jersey small to medium business child care consortium member, you may be eligible for a special deduction for certain child care center expenditures (or for certain qualifying sponsor contributions).

If any adjustments to the amount reported on Line 42, 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 attach 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 43 - Net Pro Rata Share of S Corporation Income

#### COLUMN A

Enter on Line 43, 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.

Attach a copy of the Schedule NJ-K-1, Form CBT-100S, which you received from the S corporation. If you did not receive a Schedule NJ-K-1, you must attach 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 44 - Alimony and **Separate Maintenance Payments Received**

#### COLUMN A

Enter on Line 44, Column A, the total amount of alimony and separate maintenance payments you received which were required under a decree of divorce or separate maintenance. Do not include payments received for child support.

#### COLUMN B

Enter "0" on Line 44, Column B.

#### Line 45 - Other

#### COLUMN A

Enter on Line 45, 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 45, 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 45, "Other" income. Enclose a schedule of the items of

Line 45 - Other - continued

income reported together and included on Line 45.

**Income from Estates and Trusts.** Beneficiaries receiving income from an estate or trust must include on Line 45 the net of the items listed on the Federal K-1 form(s) 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 45, "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. Enclose a copy of the Federal K-1(s) 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. The grantor must report the interest, dividends, capital gains, business income, partnership income, net pro rata share of S corporation income, etc. in the same categories of income as listed on the Federal or New Jersey K-1(s) and not as income from Estates and Trusts. A copy of the Schedule K-1 should be enclosed with the return.

Scholarships and Fellowships. Scholarships and fellowship grants are reportable and must be included on Line 45, 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
- 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 45, 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 45, 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 45, Column A.

Income from Estates and Trusts. 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 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 46 - Total Income

#### COLUMN A

Enter on Line 46, Column A, the total of Lines 34-45, Column A. Also enter this amount on Line 14a, Column A.

#### COLUMN B

Enter on Line 46, Column B, the total of Lines 34-45, Column B. Also enter this amount on Line 14a, Column B.



Continue with Line 14a instructions on page 10.

# Part II - Disposition of Property (Lines 47 - 50)

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 37, distributive share of partnership income on Line 42, income from estates and trusts on Line 45, or net pro rata share of S corporation income on Line 43. For information regarding grantor trusts see the reporting instructions for Line 45 on page 26.

Use Part II 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. 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

Part II - Disposition of Property - continued

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 II. For instructions on calculating your New Jersey adjusted basis and the New Jersey gain or loss on disposition of a partnership interest or S corporation shares, partners and shareholders should request 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 spaces provided are not sufficient, attach a statement to the return listing any additional transactions.

Sale of a Principal Residence. If you sell your principal residence, you may qualify to exclude all or part of any gain from your income regardless of age. Capital gain and the exclusion of all or part of the gain on the sale of a principal residence are 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. If you exclude any of the gain on the sale of your principal residence for Federal purposes, the same amount will be excluded 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 two years (the ownership test); **and**
- 2. Lived in the home as your principal residence for at least two years (the use test).

Note: If you owned and used the property as your principal residence for less than two 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 persons 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 if filing a joint return is excluding gain from the sale of another home.
- 2. You or your spouse 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 married, filing a joint return, **both** you and your spouse must meet the use test to qualify for the \$500,000 exclusion.

If only one spouse meets the ownership and use tests, the qualified spouse can exclude up to \$250,000 of the gain when filing either a joint return or a married, 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 II. Be sure the amount you report on Part II agrees with the amount shown on your Federal return. 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 47 - List Transactions**

List at Line 47, Part II, any reportable transaction(s) from your Federal Schedule D, indicating the gain or loss for each transaction in Column f. 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 48 - Capital Gains Distributions

Enter on Line 48 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 20.

#### Line 49 - Other Net Gains

Enter on Line 49 the total amount of net gains or income less net losses from disposition of property not included on Lines 47 or 48 of Part II.

#### Line 50 - Net Gains

Enter on Line 50 the total of the amounts listed on Line 47, Column f and Lines 48 and 49, netting gains with losses. If the netted amount is a loss, enter "0." Also enter this amount on Line 38, Column A, Part I. On Line 38, Column B, enter that portion of this amount which is derived from New Jersey sources.

#### Part III - 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 37, distributive share of partnership income on Line 42, income from estates and trusts on Line 45, or net pro rata share of S corporation income on Line 43. For information regarding grantor trusts see the reporting instructions for Line 45 on page 26.

Use Part III to report all other net gains or income less net losses from rents, royalties, patents, and copyrights (from both inside and outside New Jersey). The Gross Income Tax Act does not distin-

Part III - Rents, Royalties, Patents, and Copyrights - continued

guish 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, attach a statement to the return listing any additional property and income.

## Line 51 - List Property and Income

List at Line 51, Part III, the kind of property and the net income or loss from each property. For rentals, list the income or loss for each rental property as determined on your Federal Schedule E.

#### Line 52 - Totals

Add the amounts in each column and enter the totals on Line 52.

#### Line 53 - Net Income

Add the amounts listed on Line 52 in columns b, c, d, and e. Enter the total on Line 53, netting gains with losses. If the netted amount is a loss, enter "0." Also enter this amount on Line 39, Column A, Part I. On Line 39, Column B, enter that portion of this amount which is derived from New Jersey sources.

## Part IV - Allocation of Wage and Salary Income

Part IV 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 IV if your wage/salary income is based on volume (the amount of sales or amount of business transacted). Instead, see the instructions for Line 34, Column B, on page 19.

#### Line 54 - Amount to be Allocated

Enter on Line 54 the amount reported at Line 34, Column A, which was earned partly inside and partly outside New Jersey.

#### Line 55 - Total Days

Full-year nonresidents, enter 365 on Line 55. Part-year nonresidents, see page 3.

#### Line 56 - Nonworking Days

Enter on Line 56 the total number of non-working days (Saturdays, Sundays, holidays, sick leave, vacation, etc.) during the taxable year covered by this return.

#### **Line 57 - Total Days Worked**

Subtract Line 56 from Line 55 and enter the result on Line 57. This is the total number of days worked during the taxable year covered by this return.

#### Line 58 - Days Worked Outside New Jersey

Enter on Line 58 the number of days worked outside of New Jersey during the taxable year covered by this return.

## Line 59 - Days Worked in New Jersey

Subtract Line 58 from Line 57 and enter the result on Line 59. This is the number of days you worked in New Jersey during the taxable year covered by this return.

#### Line 60 - Allocation Factor

Divide Line 59 by Line 57. The result will be a decimal. Multiply Line 54 by the decimal and include this amount on Line 34, Column B.

#### Part V - Allocation of Business Income to New Jersey

Part V must be used by nonresident taxpayers who are required to complete and attach 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. For more information, contact the Customer Service Center for Form NJ-NR-A and instructions or visit the Division of Taxation Web site at www.state.nj.us/treasury/taxation/.

# 2001 New Jersey Tax Table for Form NJ-1040NR

Use this table if your New Jersey taxable income on Line 20 is less than \$100,000. If your taxable income is \$100,000 or more, you must use the Tax Rate Schedule on page 39 of this booklet.

**Example:** Mr. and Mrs. Evans are filing a joint return. They checked filing status "2," married, filing joint return. Their taxable income on Line 20 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 21 of Form NJ-1040NR.

If Line20 (ta	xable 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, filing joint return
- 3—Married, filing separate return
- 4—Head of Household
- 5—Qualifying Widow(er)

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If Line 20		And You		If Line 20		And Yo	<u></u> u	If Line 20		And You		If Line 20		And You		
`		Checked Filing		(New Jers	w Jersey Taxable	Checke	d Filing	(New Jerse	ey Taxable	Checked Filing		(New Jerse	y Taxable	Checke	Checked Filing	
		Status L	Status Line —		Income) Is —		Status Line —		Income) Is —		ine —	Income) Is —		Status Line —		
At	But	1 or 3	2, 4	At	But	1 or 3	2, 4	At	But	1 or 3	2, 4	At	But	1 or 3	2, 4	
Least	Less		or 5	Least	Less		or 5	Least	Less		or 5	Least	Less		or 5	
	Than				Than		ı		Than				Than		I	
		Your Ta	x Is—			Your Ta	ax Is—			Your Ta	x Is—			Your Ta	x Is—	
					1,000				2,000				3,000			
0	50	0	0	1,000	1,050	14	14	2,000	2,050	28	28	3,000	3,050	42	42	
50	100	1	1	1,050	1,100	15	15	2,050	2,100	29	29	3,050	3,100	43	43	
100	150	2	2	1,100	1,150	16	16	2,100	2,150	30	30	3,100	3,150	44	44	
150	200	2	2	1,150	1,200	16	16	2,150	2,200	30	30	3,150	3,200	44	44	
200	250	3	3	1,200	1,250	17	17	2,200	2,250	31	31	3,200	3,250	45	45	
250	300	4	4	1,250	1,300	18	18	2,250	2,300	32	32	3,250	3,300	46	46	
300	350	5	5	1,300	1,350	19	19	2,300	2,350	33	33	3,300	3,350	47	47	
350	400	5	5	1,350	1,400	19	19	2,350	2,400	33	33	3,350	3,400	47	47	
400	450	6	6	1,400	1,450	20	20	2,400	2,450	34	34	3,400	3,450	48	48	
450	500	7	7	1,450	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	

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If Line 20 (New Jerse Income) Is	•	And You Checke Status L	d Filing	If Line 20 (New Jerse Income) Is		And You Checked Status L	d Filing	If Line 20 (New Jerse Income) Is		And You Checke Status I	d Filing	If Line 20 (New Jerse Income) Is -		And You Checke Status I	d Filing
At Least	But Less	1 or 3	2, 4 or 5	At Least	But Less	1 or 3	2, 4 or 5	At Least	But Less	1 or 3	2, 4 or 5	At Least	But Less	1 or 3	2, 4 or 5
	Than	Your Ta	 		Than	Your Tax	 v le		Than	Your Ta	  v_le		Than	Your Ta	  v_le
	4,000	i Tour Ta	<u> </u>		7,000	Tour Ta	A 15—		10,000	Tour Ta	IX IS—		13,000	10ui ia	IX 15—
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	4,150 4,200	58 58	58 58	7,100 7,150	7,150 7,200	100 100	100 100	10,100 10,150	10,150 10,200	142 142	142 142	13,100 13,150	13,150 13,200	184 184	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 61	60	7,250 7,300	7,300	102 103	102 103	10,250 10,300	10,300	144 145	144 145	13,250	13,300 13,350	186 187	186 187
4,300 4,350	4,350 4,400	61	61 61	7,350 7,350	7,350 7,400	103	103	10,350	10,350 10,400	145	145	13,300 13,350	13,400	187	187
4,400	4,450	62	62	7,400	7,450	104	104	10,400	10,450	146	146	13,400	13,450	188	188
4,450 4,500	4,500 4,550	63 63	63 63	7,450 7,500	7,500 7,550	105 105	105 105	10,450 10,500	10,500 10,550	147 147	147 147	13,450 13,500	13,500 13,550	189 189	189 189
4,550	4,600	64	64	7,550	7,600	106	106	10,550	10,600	148	148	13,550	13,600	190	190
4,600	4,650	65	65	7,600	7,650	107	107	10,600	10,650	149	149	13,600	13,650	191	191
4,650 4,700	4,700 4,750	65 66	65 66	7,650 7,700	7,700 7,750	107 108	107 108	10,650 10,700	10,700 10,750	149 150	149 150	13,650 13,700	13,700 13,750	191 192	191 192
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	4,900 4,950	68 69	68 69	7,850 7,900	7,900 7,950	110 111	110 111	10,850 10,900	10,900 10,950	152 153	152 153	13,850 13,900	13,900 13,950	194 195	194 195
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		<u> </u>
5,000 5,050	5,050 5,100	70 71	70 71	8,000 8,050	8,050 8,100	112 113	112 113	11,000 11,050	11,050 11,100	154 155	154 155	14,000 14,050	14,050 14,100	196 197	196 197
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	5,200 5,250	72 73	72 73	8,150 8,200	8,200 8,250	114 115	114 115	11,150 11,200	11,200 11,250	156 157	156 157	14,150 14,200	14,200 14,250	198 199	198 199
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	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 76	75 76	8,350 8,400	8,400	117	117	11,350	11,400	159	159	14,350	14,400	201	201
5,400 5,450	5,450 5,500	76	77	8,450	8,450 8,500	118 119	118 119	11,400 11,450	11,450 11,500	160 161	160 161	14,400 14,450	14,450 14,500	202 203	202 203
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	5,650 5,700	79 79	79 79	8,600 8,650	8,650 8,700	121 121	121 121	11,600 11,650	11,650 11,700	163 163	163 163	14,600 14,650	14,650 14,700	205 205	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	5,850 5,900	82 82	82 82	8,800 8,850	8,850 8,900	124 124	124 124	11,800 11,850	11,850 11,900	166 166	166 166	14,800 14,850	14,850 14,900	208 208	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 6,000	84	84	8,950	9,000 <b>9,000</b>	126	126	11,950	12,000 12,000	168	168	14,950	15,000 15,000	210	210
6,000	6,050	84	84	9,000	9,050	126	126	12,000	12,000	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	6,150 6,200	86 86	86 86	9,100 9,150	9,150 9,200	128 128	128 128	12,100 12,150	12,150 12,200	170 170	170 170	15,100 15,150	15,150 15,200	212 212	212 212
6,200	6,250	87	87	9,200	9,250	129	129	12,200	12,250	171	171	15,200	15,250	213	213
6,250	6,300	88	88	9,250	9,300	130	130	12,250	12,300	172	172	15,250	15,300	214	214
6,300 6,350	6,350 6,400	89 89	89 89	9,300 9,350	9,350 9,400	131 131	131 131	12,300 12,350	12,350 12,400	173 173	173 173	15,300 15,350	15,350 15,400	215 215	215 215
6,400	6,450	90	90	9,400	9,450	132	132	12,400	12,450	174	174	15,400	15,450	216	216
6,450	6,500	91	91	9,450	9,500	133	133	12,450	12,500	175	175	15,450	15,500	217	217
6,500 6,550	6,550 6,600	91 92	91 92	9,500 9,550	9,550 9,600	133 134	133 134	12,500 12,550	12,550 12,600	175 176	175 176	15,500 15,550	15,550 15,600	217 218	217 218
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	6,750 6,800	94 95	94 95	9,700 9,750	9,750 9,800	136 137	136 137	12,700 12,750	12,750 12,800	178 179	178 179	15,700 15,750	15,750 15,800	220 221	220 221
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	6,950 7,000	97 98	97 98	9,900 9,950	9,950 10,000	139 140	139 140	12,900 12,950	12,950 13,000	181 182	181 182	15,900 15,950	15,950 16,000	223 224	223 224
	.,000			3,000	. 5,550			. =,000	. 5,556	1 102	102	.0,000	. 5,500		<del></del> '

If Line 20	W JERSE	And You		If Line 20	JNK) – CC	And You		If Line 20		And You		If Line20		And You	<del> </del>
(New Jerse	v Taxable	Checke		(New Jerse	v Taxable	Checked		(New Jerse	v Taxable	Checke		(New Jersey	/ Taxable	Checke	
Income) Is -	•	Status L		Income) Is -	,	Status Li		Income) Is	•	Status L		Income) Is -		Status L	
At	But	1 or 3	2, 4	At	But	1 or 3	2, 4	At	But	1 or 3	2, 4	At	But	1 or 3	2, 4
Least	Less		or 5												
	Than		l	l	Than		I		Than		I		Than		l
		Your Ta	x Is—			Your Tax	x Is—			Your Ta	x Is—			Your Ta	x 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	16,150 16,200	226 226	226 226	19,100 19,150	19,150 19,200	268 268	268 268	22,100 22,150	22,150 22,200	317 318	317 318	25,100 25,150	25,150 25,200	370 371	370 371
								•		1			•		1
16,200	16,250	227	227	19,200	19,250	269	269	22,200	22,250	319	319	25,200	25,250	371	371
16,250 16,300	16,300 16,350	228 229	228 229	19,250 19,300	19,300 19,350	270 271	270 271	22,250 22,300	22,300 22,350	320 321	320 321	25,250 25,300	25,300 25,350	372 373	372 373
16,350	16,400	229	229	19,350	19,400	271	271	22,350	22,400	322	322	25,350	25,400	374	374
16,400	16,450	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	17,100 17,150	239 240	239 240	20,050 20,100	20,100 20,150	281 282	281 282	23,050 23,100	23,100 23,150	334 335	334 335	26,050 26,100	26,100 26,150	386 387	386 387
17,150	17,130	240	240	20,100	20,130	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	17,230	242	241	20,250	20,230	285	285	23,250	23,230	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	250 251	20,850	20,900	295 296	295 296	23,850 23,900	23,900	348 349	348 349	26,850	26,900	400 401	400 401
17,900 17,950	17,950 18,000	251 252	252	20,900 20,950	20,950 21,000	290	297	23,950	23,950 24,000	350	350	26,900 26,950	26,950 27,000	401	401
	18,000				21,000				24,000	1 000	555		27,000	.02	
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	18,500 18,550	259	259 259	21,450 21,500	21,500	306 307	306 307	24,450 24,500	24,500 24,550	358 359	358 350	27,450 27,500	27,500 27,550	411	411 412
18,500 18,550	18,600	259 260	259	21,500	21,550 21,600	307	308	24,550	24,550 24,600	360	359 360	27,500 27,550	27,550 27,600	412 413	412
										1					1
18,600 18,650	18,650 18,700	261 261	261 261	21,600 21,650	21,650 21,700	308 309	308 309	24,600 24,650	24,650 24,700	361 362	361 362	27,600 27,650	27,650 27,700	413 414	413 414
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

2001 NE	W JERSE	Y TAX	TABLE	(NJ-1040	)NR) – Co	ntinue	d								
If Line 20		And You		If Line 20		And You		If Line 20		And You		If Line 20		And You	
(New Jerse	•	Checke		(New Jerse		Checked		(New Jerse		Checke	-	(New Jerse		Checke	
Income) Is		Status L		Income) Is		Status L		Income) Is		Status L		Income) Is -		Status L	
At	But	1 or 3	2, 4	At	But	1 or 3	2, 4	At	But	1 or 3	2, 4	At	But	1 or 3	2, 4
Least	Less Than		or 5												
	man	Your Ta	x Is—		man	Your Ta	x Is—		man	Your Ta	x Is—		man	Your Ta	x 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	28,550 28,600	429 430	429 430	31,500 31,550	31,550 31,600	482 483	482 483	34,500 34,550	34,550 34,600	534 535	534 535	37,500 37,550	37,550 37,600	631 633	587 588
	•				•	1							•		1
28,600 28,650	28,650 28,700	431 432	431 432	31,600 31,650	31,650 31,700	483 484	483 484	34,600 34,650	34,650 34,700	536 537	536 537	37,600 37,650	37,650 37,700	634 636	588 589
28,700	28,700 28,750	432	432	31,700	31,700	485	485	34,700	34,700 34,750	538	538	37,700	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	29,150 29,200	440 441	440 441	32,100 32,150	32,150 32,200	492 493	492 493	35,100 35,150	35,150 35,200	547 549	545 546	38,100 38,150	38,150 38,200	652 654	597 598
						1									1
29,200 29,250	29,250 29,300	441 442	441 442	32,200 32,250	32,250 32,300	494 495	494 495	35,200 35,250	35,250 35,300	550 552	546 547	38,200 38,250	38,250 38,300	655 657	599 600
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	450 451	450	32,700	32,750	503 504	503 504	35,700	35,750	568 570	555 556	38,700	38,750	673 675	608 609
29,750	29,800		451	32,750	32,800	1		35,750	35,800			38,750	38,800		1
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	29,900 29,950	453 454	453 454	32,850 32,900	32,900 32,950	505 506	505 506	35,850 35,900	35,900 35,950	573 575	558 559	38,850 38,900	38,900 38,950	678 680	610 611
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	460 461	460 461	33,250	33,300	512	512	36,250	36,300 36,350	587 589	565 566	39,250 39,300	39,300	692 694	617 618
30,300 30,350	30,350 30,400	461	461	33,300 33,350	33,350 33,400	513 514	513 514	36,300 36,350	36,350 36,400	589	567	39,300 39,350	39,350 39,400	696	619
	•					1									1
30,400 30,450	30,450 30,500	462 463	462 463	33,400 33,450	33,450 33,500	515 516	515 516	36,400 36,450	36,450 36,500	592 594	567 568	39,400 39,450	39,450 39,500	697 699	620 621
30,500	30,550	464	464	33,500	33,550	517	517	36,500	36,550	596	569	39,500	39,550	701	622
30,550	30,600	465	465	33,550	33,600	518	518	36,550	36,600	598	570	39,550	39,600	703	623
30,600	30,650	466	466	33,600	33,650	518	518	36,600	36,650	599	571	39,600	39,650	704	623
30,650	30,700	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 31,000	471	471	33,900	33,950 34,000	524 525	524	36,900 36,950	36,950 37,000	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

ZUUT NE	W JERSE			(143-1040	JINK) - CC	munue	u								
If Line 20		And You	J	If Line 20		And You		If Line 20		And You	ı	If Line 20		And You	
(New Jerse	ey Taxable	Checke	d Filing	(New Jerse	y Taxable	Checked	d Filing	(New Jerse	y Taxable	Checke	d Filing	(New Jersey	/ Taxable	Checke	d Filing
Income) Is	_	Status L	ine —	Income) Is	_	Status L	ine —	Income) Is	_	Status L	ine —	Income) Is -	_	Status L	ine —
At	But	1 or 3	2, 4	At	But	1 or 3	2, 4	At	But	1 or 3	2, 4	At	But	1 or 3	2, 4
Least	Less	1 0 0	or 5	Least	Less	1 01 0	or 5	Least	Less	1 0 0	or 5	Least	Less	1 0 0	or 5
Leasi			013	Leasi			01.5	Leasi			01.5	Least			013
	Than	<del>.</del> .			Than	V	١		Than	J.,	٠		Than	V	١
		Your Ta	IX IS—			Your Tax	x is—			Your Ta	IX IS—			Your Ta	x 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	1,210	789
	,	1		· ′				,	,	1 '			,		1
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
		1													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
40,550	40,000	143	040	1 43,330	43,000	313	033	40,330	40,000	1,001	145	49,550	43,000	1,241	'30
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
	•				-			•		1			-		1
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		
					-								-		<u> </u>
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
			l	l'						1				l	
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
44 400	44 450	700	CEE	1 44 400	44.450	000	707	47 400	47.450	1 400	700	E0 400	E0 4E0	1 202	045
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
		1													1
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
. 1,000		<u> </u>	1 300	,,555		302	<del></del>	,550		.,	<del></del>	30,000		.,027	<del>                                     </del>
	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
															1
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
40 400	40 450	054	670	45 400	4E 4E0	1047	705	40 400	40 450	1 400	777	E4 400	E4 450	1 240	0.40
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 45,650	45,700	1,026	729	48,650	48,700	1,194	782	51,650	51,700	1,363	846
		1													1
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	1,042	734	48,900	48,950	1,200	786	51,900	51,950	1,374	852
42,950	43,000	882	682	45,950 45,950	46,000	1,043	735	48,950	49,000	1,211	787	51,950 51,950	52,000	1,370	853
72,330	73,000	002	1 002	73,330	70,000	1,040	133	-0,550	73,000	1,413	101	31,330	J2,000	1,579	000

If Line 20	W JERSE	And You	ı	If Line 20	·	And You		If Line 20	vy Torreb!	And You		If Line 20	v Tov-b!	And You	
(New Jerse Income) Is	<u> </u>	Checke Status L	ine —	(New Jerse Income) Is		Checked Status L	ine —	(New Jerse Income) Is	<u> </u>	Checke Status I	ine —	(New Jerse Income) Is -		Checke Status I	_ine —
At Least	But Less	1 or 3	2, 4 or 5	At Least	But Less	1 or 3	2, 4 or 5	At Least	But Less	1 or 3	2, 4 or 5	At Least	But Less	1 or 3	2, 4 or 5
	Than	Your Ta	I ıx Is—		Than	Your Ta	l x ls—		Than	Your Ta	l ıx Is—		Than	Your Ta	I IX IS—
	52,000				55,000				58,000		-		61,000		
52,000	52,050	1,382	855	55,000	55,050	1,548	928	58,000	58,050	1,713	1,002	61,000	61,050	1,879	1,075
52,050	52,100	1,385	856	55,050	55,100	1,550	929	58,050	58,100	1,716	1,003	61,050	61,100	1,882	1,076
52,100	52,150	1,387	857	55,100	55,150	1,553	931	58,100	58,150	1,719	1,004	61,100	61,150	1,885	1,078
52,150	52,200	1,390	858	55,150	55,200	1,556	932	58,150	58,200	1,722	1,005	61,150	61,200	1,887	1,079
52,200	52,250	1,393	860	55,200	55,250	1,559	933	58,200	58,250	1,724	1,007	61,200	61,250	1,890	1,080
52,250	52,300	1,396	861	55,250	55,300	1,561	934	58,250	58,300	1,727	1,008	61,250	61,300	1,893	1,081
52,300	52,350	1,398	862	55,300	55,350	1,564	935	58,300	58,350	1,730	1,009	61,300	61,350	1,896	1,082
52,350	52,400	1,401	863	55,350	55,400	1,567	937	58,350	58,400	1,733	1,010	61,350	61,400	1,898	1,084
52,400	52,450	1,404	864	55,400	55,450	1,570	938	58,400	58,450	1,735	1,011	61,400	61,450	1,901	1,085
52,450	52,500	1,407	866	55,450	55,500	1,572	939	58,450	58,500	1,738	1,013	61,450	61,500	1,904	1,086
52,500	52,550	1,410	867	55,500	55,550	1,575	940	58,500	58,550	1,741	1,014	61,500	61,550	1,907	1,087
52,550	52,600	1,412	868	55,550	55,600	1,578	942	58,550	58,600	1,744	1,015	61,550	61,600	1,910	1,089
52,600 52,650	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	52,700 52,750	1,418	871 872	55,650 55,700	55,700 55,750	1,584 1,586	944 945	58,650 58,700	58,700 58,750	1,749 1,752	1,018	61,650 61,700	61,700 61,750	1,915	1,091 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		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	1,024	61,950	62,000	1,932	1,097
53,000	53,000 53,050	1,437	879	56,000	56,000 56,050	1,603	953	59,000	59,000 59,050	1,769	1,026	62,000	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	1,029	62,150	62,200	1,943	1,102
53,200	53,250	1,448	884	56,200	56,250	1,614	958	59,200	59,250	1,780	1,031	62,200	62,250	1,945	1,105
53,250	53,300	1,451	885	56,250	56,300	1,617	959	59,250	59,300	1,782	1,032	62,250	62,300	1,948	1,106
53,300	53,350	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	53,850 53,000	1,481	899	56,800 56,850	56,850	1,647	972 973	59,800 59,850	59,850 50,000	1,813	1,046	62,800	62,850	1,979	1,119
53,850 53,900	53,900 53,950	1,484 1,487	900 901	56,850 56,900	56,900 56,950	1,650 1,653	975	59,900	59,900 59,950	1,816 1,818	1,047 1,048	62,850 62,900	62,900 62,950	1,981 1,984	1,120 1,122
53,950	54,000 <b>54,000</b>	1,490	902	56,950	57,000 <b>57,000</b>	1,655	976	59,950	60,000 60,000	1,821	1,049	62,950	63,000 63,000	1,987	1,123
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		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	983 984	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

	W JERSE	T			JNR) – CC			La		T		La		1	
If Line 20 (New Jerse Income) Is	•	And You Checker Status L	d Filing	If Line 20 (New Jerse Income) Is	•	And You Checked Status L	d Filing	If Line 20 (New Jerse Income) Is	•	And You Checke Status I	d Filing	If Line 20 (New Jerse Income) Is -		And You Checke Status I	d Filing
At Least	But Less	1 or 3	2, 4 or 5	At Least	But Less	1 or 3	2, 4 or 5	At Least	But Less	1 or 3	2, 4 or 5	At Least	But Less	1 or 3	2, 4 or 5
	Than	Your Ta	ı x ls—		Than	Your Ta	ı x Is—		Than	Your Ta	ı ıx Is—		Than	Your Ta	ı x İs—
	64,000	1 wi 10			67,000	, u			70,000	1			73,000	1	
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	64,100 64,150	2,048 2,050	1,150 1,151	67,050 67,100	67,100 67,150	2,213 2,216	1,223 1,225	70,050 70,100	70,100 70,150	2,379 2,382	1,298 1,299	73,050 73,100	73,100 73,150	2,545 2,548	1,403 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	64,300 64,350	2,059 2,061	1,155 1,156	67,250 67,300	67,300 67,350	2,224 2,227	1,228 1,229	70,250 70,300	70,300 70,350	2,390 2,393	1,305 1,306	73,250 73,300	73,300 73,350	2,556 2,559	1,410 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	64,500 64,550	2,070 2,073	1,160 1,161	67,450 67,500	67,500 67,550	2,235 2,238	1,233 1,234	70,450 70,500	70,500 70,550	2,401 2,404	1,312 1,313	73,450 73,500	73,500 73,550	2,567 2,570	1,417 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	64,700 64,750	2,081 2,084	1,165 1,166	67,650 67,700	67,700 67,750	2,247 2,249	1,238 1,239	70,650 70,700	70,700 70,750	2,412 2,415	1,319 1,320	73,650 73,700	73,700 73,750	2,578 2,581	1,424 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	64,900 64,950	2,092 2,095	1,169 1,171	67,850 67,900	67,900 67,950	2,258 2,260	1,243 1,244	70,850 70,900	70,900 70,950	2,423 2,426	1,326 1,327	73,850 73,900	73,900 73,950	2,589 2,592	1,431 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	65,000 65.050	2,100	1 172	68,000	68,000 68,050	2 266	1,247	71,000	71,000 71,050	2,432	1,331	74,000	74,000 74,050	2 507	1,436
65,050	65,030 65,100	2,100	1,173 1,174	68,050	68,100	2,266 2,269	1,247	71,000	71,050	2,432	1,333	74,000	74,050 74,100	2,597 2,600	1,438
65,100 65,150	65,150 65,200	2,106 2,108	1,176 1,177	68,100 68,150	68,150 68,200	2,271 2,274	1,249 1,250	71,100 71,150	71,150 71,200	2,437 2,440	1,334 1,336	74,100 74,150	74,150 74,200	2,603 2,606	1,439 1,441
65,200	65,250	2,111	1,178	68,200	68,250	2,277	1,252	71,200	71,250	2,443	1,338	74,200	74,250	2,608	1,443
65,250	65,300	2,114	1,179	68,250	68,300	2,280	1,253	71,250	71,300	2,445	1,340	74,250	74,300	2,611	1,445
65,300 65,350	65,350 65,400	2,117 2,119	1,180 1,182	68,300 68,350	68,350 68,400	2,282 2,285	1,254 1,255	71,300 71,350	71,350 71,400	2,448 2,451	1,341 1,343	74,300 74,350	74,350 74,400	2,614 2,617	1,446 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	65,550 65,600	2,128 2,131	1,185 1,187	68,500 68,550	68,550 68,600	2,294 2,296	1,259 1,260	71,500 71,550	71,550 71,600	2,459 2,462	1,348 1,350	74,500 74,550	74,550 74,600	2,625 2,628	1,453 1,455
65,600	65,650	2,133	1,188	68,600	68,650	2,299	1,261	71,600	71,650	2,465	1,352	74,600	74,650	2,631	1,457
65,650	65,700	2,136	1,189	68,650	68,700	2,302	1,263	71,650	71,700	2,468	1,354	74,650	74,700	2,633	1,459
65,700 65,750	65,750 65,800	2,139 2,142	1,190 1,191	68,700 68,750	68,750 68,800	2,305 2,307	1,264 1,265	71,700 71,750	71,750 71,800	2,470 2,473	1,355 1,357	74,700 74,750	74,750 74,800	2,636 2,639	1,460 1,462
65,800	65,850	2,144	1,193	68,800	68,850	2,310	1,266	71,800	71,850	2,476	1,359	74,800	74,850	2,642	1,464
65,850 65,900	65,900 65,950	2,147 2,150	1,194 1,195	68,850 68,900	68,900 68,950	2,313 2,316	1,267 1,269	71,850 71,900	71,900 71,950	2,479 2,481	1,361 1,362	74,850 74,900	74,900 74,950	2,644 2,647	1,466 1,467
65,950	66,000	2,153	1,196	68,950	69,000	2,318	1,209	71,950	71,930	2,484	1,364	74,950 74,950	75,000	2,650	1,467
	66,000				69,000				72,000	,			75,000	,	
66,000 66,050	66,050 66,100	2,155 2,158	1,198 1,199	69,000 69,050	69,050 69,100	2,321 2,324	1,271 1,272	72,000 72,050	72,050 72,100	2,487 2,490	1,366 1,368	75,000 75,050	75,050 75,100	2,653 2,656	1,471 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	66,250 66,300	2,166 2,169	1,203 1,204	69,200 69,250	69,250 69,300	2,332 2,335	1,276 1,277	72,200 72,250	72,250 72,300	2,498 2,501	1,373 1,375	75,200 75,250	75,250 75,300	2,666 2,669	1,478 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	66,450 66,500	2,177 2,180	1,207 1,209	69,400 69,450	69,450 69,500	2,343 2,346	1,281 1,282	72,400 72,450	72,450 72,500	2,509 2,512	1,380 1,382	75,400 75,450	75,450 75,500	2,678 2,682	1,485 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	66,650 66,700	2,189 2,191	1,212 1,214	69,600 69,650	69,650 69,700	2,354 2,357	1,286 1,287	72,600 72,650	72,650 72,700	2,520 2,523	1,387 1,389	75,600 75,650	75,650 75,700	2,691 2,694	1,492 1,494
66,700	66,750 66,800	2,194	1,215	69,700 69,750	69,750 69,800	2,360	1,288	72,700 72,750	72,750	2,526	1,390	75,700 75,750	75,750	2,697	1,495
66,750 66,800	66,800 66,850	2,197	1,216 1,217	69,750 69,800	69,800 69,850	2,363 2,365	1,289	72,750 72,800	72,800 72,850	2,528 2,531	1,392 1,394	75,750 75,800	75,800 75,850	2,701 2,704	1,497 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	66,950 67,000	2,205 2,208	1,220 1,221	69,900 69,950	69,950 70,000	2,371 2,374	1,293 1,294	72,900 72,950	72,950 73,000	2,537 2,539	1,397 1,399	75,900 75,950	75,950 76,000	2,710 2,713	1,502 1,504
30,300	J.,000	,_00	1,241	00,000	. 0,000	2,517	1,204	. 2,000	. 0,000	2,000	1,000	. 0,000	. 0,000	2,710	1,504

	W JERSE				JNR) – Co										
If Line 20 (New Jerse Income) Is		And You Checke Status L	d Filing	If Line 20 (New Jerse Income) Is	•	And You Checked Status L	d Filing	If Line 20 (New Jerse Income) Is		And You Checke Status L	d Filing	If Line 20 (New Jersey Income) Is -	•	And You Checke Status I	d Filing
At Least	But Less	1 or 3	2, 4 or 5	At Least	But Less	1 or 3	2, 4 or 5	At Least	But Less	1 or 3	2, 4 or 5	At Least	But Less	1 or 3	2, 4 or 5
	Than		I		Than		l		Than		l		Than		ı
	70.000	Your Ta	x Is—		70.000	Your Ta	x Is—		00.000	Your Ta	ıx Is—		05.000	Your Ta	ıx Is—
76,000	76,000 76,050	2,717	1,506	79,000	79,000 79,050	2,908	1,611	82,000	82,000 82,050	3,099	1,757	85,000	85,000 85,050	3,290	1,923
76,050	76,030	2,717	1,508	79,050	79,030 79,100	2,900	1,613	82,050	82,100	3,102	1,760	85,050	85,030 85,100	3,293	1,925
76,100 76,150	76,150 76,200	2,723 2,726	1,509 1,511	79,100 79,150	79,150 79,200	2,914 2,917	1,614 1,616	82,100 82,150	82,150 82,200	3,105 3,108	1,762 1,765	85,100 85,150	85,150 85,200	3,296 3,299	1,928 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	76,300 76,350	2,732 2,736	1,515 1,516	79,250 79,300	79,300 79,350	2,924 2,927	1,620 1,621	82,250 82,300	82,300 82,350	3,115 3,118	1,771 1,773	85,250 85,300	85,300 85,350	3,306 3,309	1,936 1,939
76,350	76,400	2,739	1,518	79,350	79,400	2,930	1,623	82,350	82,400	3,121	1,776	85,350 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	76,500 76,550	2,745 2,748	1,522 1,523	79,450 79,500	79,500 79,550	2,936 2,939	1,627 1,628	82,450 82,500	82,500 82,550	3,127 3,131	1,782 1,785	85,450 85,500	85,500 85,550	3,319 3,322	1,947 1,950
76,550	76,600	2,752	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 85,700	3,328	1,956
76,650 76,700	76,700 76,750	2,758 2,761	1,529 1,530	79,650 79,700	79,700 79,750	2,949 2,952	1,634 1,635	82,650 82,700	82,700 82,750	3,140 3,143	1,793 1,796	85,650 85,700	85,700 85,750	3,331 3,334	1,959 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	76,900 76,950	2,771 2,774	1,536 1,537	79,850 79,900	79,900 79,950	2,962 2,965	1,641 1,642	82,850 82,900	82,900 82,950	3,153 3,156	1,804 1,807	85,850 85,900	85,900 85,950	3,344 3,347	1,970 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	1			80,000				83,000	1			86,000	T	ļ
77,000 77,050	77,050 77,100	2,780 2,783	1,541 1,543	80,000 80,050	80,050 80,100	2,971 2,975	1,646 1,649	83,000 83,050	83,050 83,100	3,162 3,166	1,812 1,815	86,000 86,050	86,050 86,100	3,354 3,357	1,978 1,981
77,100	77,150	2,787	1,544	80,100	80,150	2,978	1,652	83,100	83,150	3,169	1,818	86,100	86,150	3,360	1,983
77,150	77,200	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	77,250 77,300	2,793 2,796	1,548 1,550	80,200 80,250	80,250 80,300	2,984 2,987	1,657 1,660	83,200 83,250	83,250 83,300	3,175 3,178	1,823 1,826	86,200 86,250	86,250 86,300	3,366 3,369	1,989 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	77,450 77,500	2,806 2,809	1,555 1,557	80,400 80,450	80,450 80,500	2,997 3,000	1,668 1,671	83,400 83,450	83,450 83,500	3,188 3,191	1,834 1,837	86,400 86,450	86,450 86,500	3,379 3,382	2,000 2,003
77,500	77,550	2,812	1,558	80,500	80,550	3,000	1,674	83,500	83,550	3,194	1,840	86,500	86,550	3,385	2,003
77,550	77,600	2,815	1,560	80,550	80,600	3,006	1,677	83,550	83,600	3,197	1,843	86,550	86,600	3,389	2,008
77,600	77,650	2,818	1,562	80,600	80,650	3,010	1,680	83,600	83,650	3,201	1,845	86,600	86,650	3,392	2,011
77,650 77,700	77,700 77,750	2,822 2,825	1,564 1,565	80,650 80,700	80,700 80,750	3,013 3,016	1,682 1,685	83,650 83,700	83,700 83,750	3,204 3,207	1,848 1,851	86,650 86,700	86,700 86,750	3,395 3,398	2,014 2,017
77,750	77,800	2,828	1,567	80,750	80,800	3,019	1,688	83,750	83,800	3,210	1,854	86,750	86,800	3,401	2,019
77,800	77,850	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	77,900 77,950	2,834 2,838	1,571 1,572	80,850 80,900	80,900 80,950	3,025 3,029	1,693 1,696	83,850 83,900	83,900 83,950	3,217 3,220	1,859 1,862	86,850 86,900	86,900 86,950	3,408 3,411	2,025 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	78,050 78,100	2,844 2,847	1,576 1,578	81,000 81,050	81,050 81,100	3,035 3,038	1,702 1,704	84,000 84,050	84,050 84,100	3,226 3,229	1,867 1,870	87,000 87,050	87,050 87,100	3,417 3,420	2,033 2,036
78,100	78,100 78,150	2,850	1,576	81,100	81,150	3,036	1,704	84,100	84,150	3,229	1,873	87,030 87,100	87,150 87,150	3,424	2,036
78,150	78,200	2,853	1,581	81,150	81,200	3,045	1,710	84,150	84,200	3,236	1,876	87,150	87,200	3,427	2,041
78,200 78,250	78,250 78,200	2,857	1,583	81,200 81,250	81,250 81,300	3,048	1,713	84,200	84,250	3,239	1,878	87,200 87,250	87,250 87,200	3,430	2,044
78,250 78,300	78,300 78,350	2,860 2,863	1,585 1,586	81,250 81,300	81,300 81,350	3,051 3,054	1,715 1,718	84,250 84,300	84,300 84,350	3,242 3,245	1,881 1,884	87,250 87,300	87,300 87,350	3,433 3,436	2,047 2,050
78,350	78,400	2,866	1,588	81,350	81,400	3,057	1,721	84,350	84,400	3,248	1,887	87,350	87,400	3,440	2,052
78,400 78,450	78,450 78,500	2,869	1,590	81,400 81,450	81,450 81,500	3,061	1,724	84,400 84,450	84,450	3,252	1,889	87,400 87,450	87,450 87,500	3,443	2,055
78,450 78,500	78,500 78,550	2,873 2,876	1,592 1,593	81,450 81,500	81,500 81,550	3,064 3,067	1,726 1,729	84,450 84,500	84,500 84,550	3,255 3,258	1,892 1,895	87,450 87,500	87,500 87,550	3,446 3,449	2,058 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	78,700 78,750	2,885 2,889	1,599 1,600	81,650 81,700	81,700 81,750	3,076 3,080	1,738 1,740	84,650 84,700	84,700 84,750	3,268 3,271	1,903 1,906	87,650 87,700	87,700 87,750	3,459 3,462	2,069 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	78,900 78,950	2,898 2,901	1,606 1,607	81,850 81,900	81,900 81,950	3,089 3,092	1,749 1,751	84,850 84,900	84,900 84,950	3,280 3,283	1,914 1,917	87,850 87,900	87,900 87,950	3,471 3,475	2,080 2,083
78,950	79,000	2,904	1,609	81,950	82,000	3,096	1,754	84,950	85,000	3,287	1,920	87,950	88,000	3,478	2,086

		W JERSE				JNR) – C	r —									
No.   Part   P		ey Taxable				y Taxable	Checke	d Filing		ey Taxable				/ Taxable	Checke	d Filing
										_	-					
The   Vour Tar   Pour Tar   Pou			1 or 3				1 or 3				1 or 3				1 or 3	
	Least			or 5	Least			or 5	Least			or 5	Least			or 5
		IIIaII	Your Ta	ax Is—		IIIaII	Your Ta	x Is—		IIIaII	Your Ta	x Is—		IIIaII	Your Ta	x Is—
		88.000				91.000				94.000				97.000		
	88,000	•	3,481	2,088	91,000	<u> </u>	3,672	2,254	94,000		3,863	2,420	97,000		4,054	2,586
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83.30						,			,	,		,			,	
88,400 8,500 3,500 2,100 91,400 1,500 2,000 4,000 3,864 2,473 97,300 97,400 4,077 2,605 88,400 88,500 88,500 3,510 2,113 91,450 91,500 3,701 2,223 94,500 94,500 3,802 2,446 97,500 97,500 4,083 2,610 88,500 88,500 88,500 3,516 2,119 91,500 91,600 3,707 2,265 94,500 94,650 3,805 2,446 97,500 97,500 4,089 2,616 88,500 88,600 88,700 82,722 91,600 91,600 3,707 2,265 94,500 94,650 3,805 2,446 97,500 97,500 4,089 2,616 88,600 88,700 82,722 91,600 91,700 3,713 2,203 94,500 94,500 3,805 2,469 97,500 97,500 4,089 2,616 88,600 88,700 3,522 2,124 91,600 91,700 3,713 2,203 94,500 94,500 3,805 2,469 97,500 97,500 4,089 2,616 88,600 88,700 3,522 2,124 91,600 91,700 3,713 2,203 94,600 94,500 3,805 2,469 97,600 97,600 4,000 2,624 88,700																
88.450															,	
88.450	88.400	88.450	3 506	2 110	91,400	91.450	3 698	2 276	94.400		3 889	2 442	97.400	97.450	4 080	2 608
88,560 88,600 8,700 1,70											1 ' 1					
8,865									,			,			,	,
88,650         88,700         35.22         2 1,274         91,650         91,700         3,713         2,229         44,650         3,506         2,266         97,700         97,700         4,096         2,622           88,700         88,800         83,629         2,133         91,750         91,800         3,732         2,226         94,750         3,948         2,461         97,800         97,800         4,102         2,627           88,800         88,805         3,535         2,133         91,850         91,900         3,726         2,301         44,800         4,800         3,801         3,917         2,467         97,800         97,900         4,112         2,633           88,900         88,000         3,531         2,114         91,950         93,900         3,332         2,307         94,900         3,900         3,900         94,900         99,900         97,900         97,900         4,112         2,633           89,000         3,501         3,414         92,000         92,000         3,732         2,303         93,000         93,000         90,000         90,000         90,000         90,000         90,000         90,000         90,000         90,000         90,000         90,000	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
88,750									,			,				
88,700 88,800 3,529 2,130 91,750 91,800 3,720 2,266 94,750 94,800 3,911 2,461 97,750 97,800 4,102 2,627 88,800 88,800 3,535 2,135 91,850 91,850 3,732 2,238 94,800 3,914 2,467 97,850 97,800 4,103 2,633 88,850 88,900 83,535 2,135 91,850 91,950 3,736 2,301 94,850 94,900 3,917 2,467 97,850 97,900 97,900 4,116 2,633 88,950 88,000 3,341 2,141 91,959 92,000 3,736 2,301 94,850 95,000 3,224 2,472 97,859 98,000 4,115 2,633 88,950 89,000 3,541 2,141 91,959 92,000 3,735 2,307 94,950 95,000 3,224 2,472 97,859 98,000 4,115 2,633 89,950 89,000 4,115 2,633 89,950 89,000 4,115 2,633 89,950 89,000 4,115 2,633 89,950 89,000 4,115 2,633 89,950 89,000 4,115 2,633 89,950 89,000 4,115 2,633 89,950 89,000 4,115 2,633 89,950 89,000 4,115 2,633 89,950 89,050 4,100 4						,					1 ' 1				,	
88.80 billion         88.80 billion         38.32 billion         21.33 billion         91.800 bill																
88,800 88,900 3,535 2,136 91,800 91,950 3,729 2,031 44,800 43,901 3,917 2,477 97,500 97,500 41,100 2,633 88,950 89,000 \cdots \cdots \cdot		-			· ·							-	l .			1
88,900         88,900         3,538         2,138         91,900         91,950         3,729         2,304         44,900         93,000         2,477         97,900         77,900         4,112         2,638           89,000         3,940         1         92,000         20,000         30,000         3,648         2,144         22,000         20,000         35,000         3,000         2,247         97,950         98,000         3,000         3,000         3,000         3,000         3,000         3,000         3,000         3,000         3,000         3,000         3,000         2,247         38,000         38,000         3,000         4,121         2,641         2,610         3,739         2,318         55,000         3,000         2,478         38,000         88,100         3,000         4,121         2,648         3,000         3,000         2,448         38,000         88,150         4,121         2,648         3,000         3,000         3,000         3,000         3,000         4,131         2,648         3,000         3,000         3,000         3,000         3,000         3,000         3,000         3,000         4,111         2,648         3,000         3,000         3,000         3,000         3,000<		,			· ′	,			,	,		,			,	,
89,000		,							,							
	88,950	•	3,541	2,141	91,950	-	3,733	2,307	94,950		3,924	2,472	97,950		4,115	2,638
89,050 89,100 3,548 2,146 92,050 92,100 3,749 2,315 95,000 95,150 3,930 2,478 88,050 98,100 4,121 2,644 89,150 89,150 3,551 2,149 92,100 92,150 3,742 2,315 95,100 95,150 3,936 2,481 98,150 98,200 4,127 2,649 89,200 89,250 3,554 2,155 92,200 92,250 3,748 2,320 95,500 3,936 2,483 98,150 98,200 4,127 2,649 89,200 89,250 3,554 2,155 92,200 92,350 3,752 2,323 95,250 95,300 3,936 2,483 98,150 98,200 4,131 2,655 89,300 89,350 3,564 2,167 92,250 92,300 3,752 2,323 95,250 95,300 3,946 2,492 98,300 98,350 4,137 2,657 89,300 89,350 3,564 2,162 92,300 92,350 3,752 2,323 95,350 95,300 3,946 2,492 98,300 98,350 4,137 2,657 89,350 89,400 3,567 2,163 92,400 92,450 3,768 2,337 95,400 39,400 89,550 3,560		,								-						
89.100		,				,			,	,				,		,
89,150 89,200 3,554 2,155 92,200 92,50 3,748 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 92,350 3,748 2,320 95,300 3,356 2,438 98,200 98,250 4,131 2,652 89,300 89,350 3,564 2,167 92,250 92,300 3,752 2,323 95,250 95,300 3,343 2,489 98,200 98,250 4,131 2,652 89,300 89,350 3,564 2,162 92,300 92,350 3,755 2,323 95,300 95,350 3,946 2,494 98,300 99,350 4,137 2,657 89,350 89,300 89,350 3,564 2,494 98,300 99,350 4,137 2,657 89,300 89,550 3,560									,							, , , , , , , , , , , , , , , , , , ,
89,250 89,350 3,664 2,167 92,250 92,300 3,752 2,323 95,250 95,300 3,943 2,489 98,250 98,300 4,134 2,655 89,350 89,300 3,667 2,163 92,305 92,400 3,758 2,326 95,350 95,400 3,949 2,494 98,355 98,400 4,140 2,660 89,400 89,450 3,577 2,166 92,400 92,450 3,761 2,331 95,400 95,450 3,945 2,2497 98,040 98,450 4,147 2,663 89,450 89,550 89,550 3,773 2,168 92,450 92,550 3,768 2,337 95,500 3,956 2,500 98,450 98,500 4,167 2,668 89,500 3,956 2,171 92,550 92,500 3,768 2,337 95,500 95,550 3,959 2,500 98,550 98,500 98,550 4,163 2,663 89,550 89,500 89,550 89,550 89,550 89,550 89,550 89,550 89,700 89,800 4,166 2,682 89,800 89,950 8							3,745									
89,300 89,360 3,564 2,160 92,300 92,350 3,755 2,266 95,300 95,350 3,946 2,492 98,300 98,350 4,137 2,657 89,350 89,400 3,567 2,166 92,400 92,450 3,761 2,331 95,400 95,450 3,952 2,497 98,400 98,450 4,143 2,668 89,450 89,550 3,575 2,176 89,250 92,500 3,764 2,334 95,450 95,500 3,956 2,500 98,550 4,163 2,668 89,500 89,550 3,576 2,171 92,500 92,550 3,768 2,337 95,500 95,500 3,965 2,500 98,550 4,163 2,667 89,500 3,560 3,576 2,171 92,500 92,500 3,771 2,340 95,550 95,600 3,965 2,500 98,550 98,600 4,150 2,669 89,550 89,600 3,580 2,174 92,550 92,600 3,771 2,345 95,650 95,500 3,965 2,500 98,550 98,600 4,153 2,671 89,700 89,750 3,589 2,181 92,600 92,650 3,771 2,345 95,650 95,600 3,965 2,501 98,600 4,153 2,677 89,700 89,750 3,589 2,181 92,750 92,000 3,781 2,341 95,850 95,700 3,968 2,511 98,650 98,700 4,153 2,671 89,750 89,800 3,960 3,582 2,185 92,750 92,000 3,781 2,351 95,750 95,600 3,968 2,511 98,650 98,700 4,153 2,681 89,750 89,800 3,960 3,	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
89,350         89,460         3,676         2,163         92,350         92,400         3,758         2,329         95,350         95,400         3,942         2,494         98,350         98,400         4,140         2,660           89,400         89,500         3,573         2,166         92,450         92,500         3,764         2,334         95,600         3,956         2,600         98,500         98,550         98,500         3,573         2,1171         92,500         3,764         2,334         95,500         3,956         2,500         98,550         98,500         98,550         98,500         98,550         98,500         98,550         98,500         98,550         98,500         98,550         98,500         98,550         98,500         98,550         98,500         98,550         98,500<																
89,400         89,450         3,570         2,166         92,400         92,450         3,761         2,331         95,400         95,500         3,952         2,497         98,400         98,450         4,143         2,663           89,500         89,550         3,576         2,171         92,500         3,2550         3,550         35,500         35,500         3,550         3,550         39,500         98,550         36,600         4,143         2,668           89,550         3,560         2,174         92,550         3,268         2,377         92,600         3,771         2,343         95,500         95,500         3,965         2,508         98,600         4,153         2,671           89,600         3,580         2,177         92,600         92,650         3,771         2,343         95,600         95,600         3,965         2,508         98,600         98,650         4,153         2,671           89,600         3,890         3,599         2,182         92,700         3,774         2,348         95,700         3,968         2,511         98,650         98,750         4,163         2,680           89,800         3,890         3,599         2,181         92,800         3,878																
89,450         89,500         3,573         2,168         92,450         92,500         3,764         2,334         95,500         95,500         3,950         98,500         98,500         4,147         2,668           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         22,650         3,774         2,343         95,600         95,700         3,965         98,600         41,153         2,671           89,600         3,583         2,178         92,850         3,774         2,345         95,700         3,965         2,910         4,166         2,677           89,700         3,589         2,185         92,750         3,780         2,348         95,700         3,968         2,910         98,700         4,163         2,680           89,800         3,850         2,850         3,780         2,356         95,800         3,875         2,519         98,800         4,163         2,680           89,800         3,852         2,191		•			· ·	· ·							l	•		l '
89,500         89,550         3,576         2,171         92,500         92,550         3,768         2,337         95,500         95,500         3,959         2,506         98,550         4,150         2,660         3,774         2,340         95,500         95,650         3,960         2,506         98,550         98,600         98,650         4,153         2,671           89,600         89,650         3,583         2,177         92,600         3,774         2,345         95,600         3,968         2,511         98,650         4,165         2,674           89,650         89,700         3,583         2,182         92,2750         3,774         2,345         95,600         35,750         3,971         2,946         95,700         3,875         2,517         98,700         88,750         4,163         2,682           89,800         3,592         2,185         92,750         92,800         3,784         2,351         95,750         95,800         3,975         2,517         98,700         4,166         2,682           89,800         89,850         3,690         2,193         92,900         22,900         3,793         2,356         95,900         3,881         2,517         98,800												,			,	
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         3,568         2,180         92,660         92,650         92,660         95,500         95,600         3,965         2,508         98,600         98,600         4,165         2,674           89,650         89,750         3,586         2,182         92,700         92,750         3,780         2,384         95,570         3,976         2,514         98,650         98,700         4,163         2,680           89,750         3,586         2,185         92,750         92,800         3,784         2,351         95,750         95,800         3,975         2,517         98,750         98,800         4,163         2,680           89,800         3,595         2,181         92,800         3,787         2,354         95,800         95,850         3,978         2,517         98,750         98,800         4,163         2,682           89,900         3,950         3,605         2,193         32,280         92,950         3,793         2,		,							,			,		,	,	
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           89,750         89,800         3,589         2,185         92,750         92,800         3,784         2,351         95,750         95,800         3,975         2,514         98,700         98,750         98,800         4,163         2,685           89,800         89,850         3,599         2,188         92,800         3,790         2,354         95,800         3,978         2,517         98,800         98,850         4,163         2,685           89,800         89,850         3,699         2,191         92,850         92,900         3,790         2,365         95,850         3,900         3,981         2,522         98,850         98,800         98,850         98,850         98,900         4,172         2,685           89,950         90,000         3,602         2,193         92,900         3,793         2,362         95,950         3,941         2,525         98,800         98,850         4,175         2,691           89,900         3,602         2,																
89,700         89,750         3,589         2,182         92,750         92,750         3,780         2,348         95,700         95,750         3,971         2,514         98,700         98,750         4,163         2,682           89,750         89,850         3,592         2,185         92,750         92,800         3,784         2,351         95,750         95,850         3,975         2,517         98,800         98,800         4,168         2,685           89,800         89,850         3,599         2,191         92,850         92,900         3,793         2,359         95,900         95,850         3,841         2,522         98,800         98,850         98,900         4,175         2,688           89,950         3,602         2,193         92,900         32,950         3,793         2,362         95,950         3,984         2,525         98,900         98,950         4,175         2,693           90,000         90,000         90,000         3,608         2,199         93,000         33,050         3,799         2,362         96,000         96,000         3,991         2,530         99,000         99,500         4,182         2,699           90,050         3,618         2	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
89,750         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         3,599         2,191         92,850         92,900         3,790         2,356         95,800         95,800         3,981         2,519         98,800         98,850         4,175         2,688           89,900         39,950         3,602         2,193         92,900         32,950         3,793         2,359         95,900         95,950         3,984         2,525         98,900         98,950         4,175         2,689           89,950         90,000         3,605         2,196         92,950         33,000         3,796         2,362         95,950         96,000         3,987         2,528         98,950         99,000         4,175         2,699           90,000         3,061         3,615         2,199         93,000         3,793         2,365         96,000         96,500         3,991         2,533         99,000         4,182         2,699           90,050         90,150         3,615         2,202         93,																
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         89,900         3,599         2,191         92,850         92,900         3,790         2,356         95,850         95,900         3,881         2,522         98,850         98,900         4,172         2,688           89,950         3,602         2,193         92,900         92,950         3,793         2,359         95,900         3,881         2,525         98,900         98,950         4,172         2,688           89,950         3,000         3,602         2,196         92,950         93,000         3,782         2,362         95,950         3,984         2,525         98,900         98,950         4,172         2,683           90,000         90,000         90,000         90,000         90,000         99,000																
89,850         89,900         3,559         2,191         92,850         92,900         3,790         2,356         95,850         95,900         3,981         2,525         98,850         98,900         4,172         2,688           89,900         9,950         3,602         2,196         92,950         93,000         3,798         2,362         95,950         96,000         3,987         2,525         98,900         99,950         4,175         2,693           90,000         90,000         3,668         2,199         93,000         93,050         3,798         2,362         96,000         3,991         2,530         99,000         99,050         4,178         2,698           90,050         90,050         3,668         2,199         93,000         93,050         3,798         2,365         96,000         96,000         3,991         2,530         99,000         99,050         4,182         2,698           90,050         90,100         3,615         2,204         93,150         3,803         2,367         96,000         3,991         2,530         99,000         90,50         4,182         2,696           90,150         9,150         93,150         33,150         3,809         2,37													l			1
89,900         89,950         3,602         2,196         92,950         3,793         2,359         95,950         95,950         3,984         2,525         98,950         99,000         4,175         2,693           90,000         90,000         3,665         2,196         92,950         33,000         3,799         2,365         96,000         96,000         3,991         2,530         99,000         99,050         4,182         2,696           90,050         90,100         3,612         2,202         93,050         33,100         3,803         2,367         96,050         96,100         3,994         2,533         99,050         99,100         4,185         2,699           90,100         90,150         3,618         2,204         93,150         3,806         2,370         96,100         96,150         3,997         2,536         99,100         99,150         4,188         2,702           90,200         90,250         3,618         2,207         93,200         3,809         2,373         96,100         96,250         4,000         2,539         99,100         99,150         4,188         2,702           90,250         3,621         2,215         93,200         33,809         2,																
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         90,050         3,608         2,199         93,000         93,150         3,799         2,365         96,000         96,050         3,991         2,530         99,000         99,050         99,050         99,100         4,182         2,696           90,100         90,150         3,615         2,202         93,050         93,150         3,803         2,367         96,050         96,150         3,997         2,536         99,100         99,150         4,182         2,696           90,150         3,615         2,204         93,150         93,800         3,809         2,373         96,150         3,997         2,536         99,100         99,150         4,188         2,702           90,250         3,621         2,210         93,200         3,825         3,812         2,376         96,200         96,250         4,003         2,541         99,200         4,194         2,707           90,250         3,621         2,213         33,250         3,					92,900			2,359				2,525				2,691
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         99,100         4,182         2,696           90,050         90,100         3,612         2,202         93,150         93,100         3,806         2,377         96,100         96,150         3,997         2,533         99,050         99,100         4,185         2,699           90,100         90,150         3,615         2,204         93,150         3,806         2,370         96,100         96,150         3,997         2,536         99,100         91,50         4,188         2,702           90,200         3,618         2,207         93,150         93,200         3,802         2,373         96,150         96,200         4,000         2,536         99,100         99,150         4,188         2,702           90,200         90,250         3,621         2,210         93,200         39,250         3,812         2,376         96,200         96,250         4,003         2,541         99,200         99,250         4,194         2,707           90,250         90,300         3,627         2,	89,950		3,605						95,950	96,000			98,950	99,000	4,178	
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         93,150         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           90,250         90,300         3,621         2,210         93,200         93,250         3,812         2,378         96,250         96,300         4,006         2,544         99,250         99,350         4,194         2,707           90,300         90,500         3,631         2,215         93,300         93,350         3,819         2,381         96,300         96,350         4,010         2,544         99,250         99,350         4,201         2,713           90,400         90,450         3,634         2		90,000				93,000				96,000				99,000		
90,100         90,150         3,615         2,204         93,150         93,50         3,806         2,370         96,150         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         99,150         4,188         2,702           90,200         90,250         3,621         2,210         93,200         93,300         3,815         2,378         96,250         96,350         4,003         2,541         99,200         99,250         4,194         2,707           90,300         90,350         3,627         2,215         93,300         93,350         3,815         2,378         96,250         96,350         4,006         2,544         99,250         99,350         4,198         2,710           90,350         90,450         3,634         2,218         93,350         3,840         3,825         2,387         96,400         96,450         4,016         2,552         99,400         99,450         4,207         2,718           90,450         90,550         3,		,				,			,	,				,		
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         96,300         96,350         4,010         2,544         99,250         99,300         99,350         4,011         2,713           90,350         90,360         3,631         2,218         93,350         93,400         3,825         2,381         96,350         4,010         2,557         99,350         99,400         4,01         2,713           90,400         90,450         3,631         2,221         93,400         93,450         3,825         2,389         96,450         4,016         2,552         99,400         99,450         4,201         2,718           90,500         3,634         2,221         93,																
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         3,825         2,387         96,400         96,450         4,016         2,555         99,400         99,450         4,207         2,718           90,400         90,450         3,634         2,221         93,400         93,450         3,825         2,387         96,400         96,450         4,016         2,555         99,450         4,207         2,718           90,450         90,550         3,637         2,224         93,450         93,550         3,831         2,392         96,500         96,550         4,019         2,555         99,500         99,500         4,213         2,724           90,550         90,600         3,647         2																
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         3,825         2,387         96,400         96,450         4,016         2,555         99,400         99,450         4,207         2,718           90,400         90,450         3,634         2,221         93,400         93,450         3,825         2,387         96,400         96,450         4,016         2,555         99,450         4,207         2,718           90,450         90,550         3,637         2,224         93,450         93,550         3,831         2,392         96,500         96,550         4,019         2,555         99,500         99,500         4,213         2,724           90,550         90,600         3,647         2					· ·								l .	-		l
90,300         90,350         3,627         2,215         93,300         93,350         3,819         2,381         96,350         96,350         96,350         99,350         99,350         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         4,201         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         99,500         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         3,643         2,229         93,550         93,600         3,834         2,395         96,550         96,600         4,022         2,558         99,500         4,213         2,724           90,500         90,600         3,647 <th< th=""><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th>1 ' 1</th><th></th><th></th><th></th><th></th><th></th></th<>											1 ' 1					
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         4,022         2,561         99,550         99,500         4,217         2,727           90,600         90,650         3,647         2,232         93,650         93,650         3,834         2,398         96,600         96,650         4,029         2,564         99,600         99,650         4,220         2,729           90,700         90,750											1 ' 1					
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         96,650         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         3,653         2,238         93,700         3,841         2,401         96,650         96,700         4,032         2,566         99,650         99,700         4,223         2,732           90,750         3,653         2,238         93		90,400	3,631							96,400	4,013		l			2,715
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         96,650         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         93,844         2,403         96,700         96,750         4,035         2,569         99,700         99,750         4,226         2,735           90,800         90,800         3,659																
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         93,850         3,844         2,403         96,700         96,750         4,035         2,566         99,650         99,700         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			,													
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         2,779           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         33,850         2,409         96,800         96,850         4,042         2,575         99,800         99,850         4,233         2,740           90,800         90,900         3,662																
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         99,700         4,223         2,732           90,750         90,800         3,656         2,240         93,750         93,800         3,844         2,403         96,750         96,750         96,750         4,035         2,569         99,700         99,750         4,226         2,735           90,800         90,800         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         4,042         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         4,233         2,743												2.564	l			1
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         4,238         2,746			,	2,235		,			96,650						4,223	
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         4,042         2,580         99,900         99,950         4,233         2,746																
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     4,236     2,746		-										-	l			1
<b>90,900 90,950</b>   3,666   2,249   <b>93,900</b>   <b>93,950</b>   3,857   2,414   <b>96,900</b>   <b>96,950</b>   4,048   2,580   <b>99,900</b>   <b>99,950</b>   4,239   2,746											1 ' 1					
	-								-	-				-		

# **2001 New Jersey Tax Rate Schedules** for Form NJ-1040NR

FILING STATUS: Single Table A

Married, filing separate return

		STEP 1	STEP 2	STEP 3	
If Taxable Incon	ne (Line 20) is:	Enter Line 20	Multiply Line 20 by:	Subtract	Your Tax
Over	But not over				
\$ 0	\$20,000		x .014 =	\$ 0 =	=
\$20,000	\$35,000		x .0175 =	\$ 70.00 =	=
\$35,000	\$40,000		x .035 =	\$ 682.50 =	=
\$40,000	\$75,000		x .05525 =	\$1,492.50 =	=
\$75,000	and over		x .0637 =	\$2,126.25 =	=

FILING STATUS: Married, filing joint return Table B

Head of Household Qualifying Widow(er)

		STEP 1	STEP 2		STEP 3	
If Taxable Incom	ne (Line 20) is:	Enter Line 20	Multiply Line 20 by		Subtract	Your Tax
Over	But not over					
\$ 0	\$ 20,000		x .014	=	\$ 0 =	
\$ 20,000	\$ 50,000		x .0175	=	\$ 70.00 =	
\$ 50,000	\$ 70,000		x .0245	=	\$ 420.00 =	
\$ 70,000	\$ 80,000		x .035	=	\$1,154.50 =	
\$ 80,000	\$150,000		x .05525	=	\$2,775.00 =	
\$150,000	and over		x .0637	=	\$4,042.50 =	

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